



**Tax Forms & Publications Committee, (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Wednesday, November 10, 2020**

Designated Federal Officer (DFO)

- Cedric Jeans TAP East Chief

Members Present

- | | | |
|------------------------|----------------------|------------|
| • Laurie Brock | Eugene, OR | Vice Chair |
| • Patrick "Pat" Kusiak | Arlington, VA | Member |
| • Kenneth Lewis | New York City, NY | Member |
| • Martha Lewis | Colorado Springs, CO | Member |
| • Joseph Magyar | Tampa, FL | Member |
| • T. Renee Parker | Brentwood, NY | Member |
| • Stephen Selden | Oxford, MD | Chair |
| • Bruce Stratton | Boise, ID | Member |
| • Sandy Villella | Wildomar, CA(Absent) | Member |
| • Philip Kleiber | National Chair | |

Staff

- | | |
|--------------------------|--|
| • Kevin Brown | TAP Management Assistant |
| • Terrie English | TAP Director |
| • Conchata Holloway | TAP Program Analyst |
| • Antoinette "Toni" Ross | TAP Program Analyst |
| • Fred N. Smith, Jr. | TAP Program Analyst |
| • Dale Hawkins | Wage and Investments (W&I) Program Analyst |
| • Cynthia "Cindy" Jones | W&I Tax Supervisor |
| • Michael "Mike" Odom | W&I Program Analyst |
| • Dave Thompson | CSO Program Analyst |
| • Raushauna Harris | W&I Tax Analyst |

Public Participants

None

Welcome/Announcements/Review Agenda/TAP Mission

Jeans welcomed all and declared the call opened at 12:00pm ET.

Chair Comments

Selden welcomed and thanked everyone for attending the call.

National Office Report/DFO Report

Terrie English thanked the committee for all of their work this year and congratulated the retiring members and applauded everyone's work. English welcomed the returning members for another exciting TAP year next year. Jeans reminded the members to complete the end of year survey when it is sent out shortly. Jeans encouraged all members to turn in their last activity reports. Jeans encouraged returning members to continue to do outreach. Jeans reminded everyone to thank veterans since tomorrow is Veteran's Day. Jeans mentioned the Meet the Candidates meeting today at 3pm ET. Kleiber thanked the committee for the incredible amount of production that came out this year and hopes we get back to live meetings soon. Best Wishes for next year.

Approval of October 14, 2020 Minutes

Stratton motioned; Kusiak seconded.

Action: Minutes approved as submitted

Outreach Committee update

Brock reported 70 percent of outreach reports received and encouraged members to turn outstanding reports. Brock reported using a PowerPoint on a call for outreach this month. Brock reported the mentorship committee developing for next year. Brock thanked everyone for helping submit newsletter reports for this year.

Subcommittee 1

Kusiak reported:

Issue 42823 - 1099-R Review (rebuttal submitted; no action required today.)

Issue 43628 - Form 13614-C Revision (vote)

This recommendation is to move the email address to part one from page three to show it sooner since email is more of a way that many taxpayers communicate. This referral includes all tax software programs. Kusiak motioned; Stratton seconded.

Actions: Issue elevated to the Joint Committee (JC)

Issue 37155 - Qualified Dividend and Capital Gains Tax Worksheet- Issue dropped

Subcommittee 2

Stratton reported:

Issue 43449 – 2019 1099-DIV- Issue placed into the parking lot.

Issue 39879 – Form 2848 Designation of Partnership Representative (vote)

The recommendation is to remove the part of the designation of partnership off this form to avoid confusion. Kusiak motioned; Stratton seconded.

Actions: Issue elevated to the JC for consideration

Screening Committee

Smith reported the remaining items will be addressed next year.

IRS Responses (Accept or Rebut)

42066- Adopted by IRS. No action required.

42824- Partially Adopted. Brock motioned; M. Lewis seconded.

Action: Response accepted

Non-Adopts:

42148- Issue will be rebutted. M. Lewis will write this up.

42161- M. Lewis motioned; Kusiak seconded.

Action: Response Accepted

42047- Parker motioned; Stratton seconded.

Action: Dropped

Action Items

- Rebut Issue 42148
- Issue 43628 Elevated to IRS after Quality Review (QR)
- Issue 39879 Elevated to IRS after QR
- 42066 adopted
- Responses to 42824; 42161; and 42047 Accepted

Closing

Selden said it has been gratifying to work with this committee and thanked everyone for all of their effort. Brock thanked Selden and everyone on the committee for their effort this year. Smith reported it being a great pleasure working with the committee and acknowledged how well they did with seven new members and still being so effective. Reminded the committee of the graduation ceremony next Friday for retiring members. Jeans thanked everyone for their hard work this year and reminded everyone to delete remaining calendar reminders. Jeans closed the meeting at 11:51pm ET.

The next monthly meeting TBD.

These minutes have been approved and certified by the committee chairperson.

**Tax Forms & Publications Committee, (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Wednesday, October 14, 2020**

Designated Federal Officer (DFO)

- Fred Smith TAP East Program Manager

Members Present

- | | | |
|------------------------|-----------------------|----------------|
| • Laurie Brock | Eugene, OR | Vice Chair |
| • Patrick "Pat" Kusiak | Arlington, VA | Member |
| • Kenneth Lewis | New York City, NY | Member |
| • Martha Lewis | Colorado Springs, CO | Member |
| • Joseph Magyar | Tampa, FL | Member |
| • Robert "Bob" Moretti | Great Falls, MT | TAP Vice Chair |
| • T. Renee Parker | Brentwood, NY(Absent) | Member |
| • Alexas Pickron | Townsend, DE (Absent) | Member |
| • Stephen Selden | Oxford, MD | Chair |
| • Bruce Stratton | Boise, ID | Member |
| • Sandy Villella | Wildomar, CA | Member |

Staff

- | | |
|--------------------------|--|
| • Kevin Brown | TAP Management Assistant |
| • Conchata Holloway | TAP Program Analyst |
| • Antoinette "Toni" Ross | TAP Program Analyst |
| • Fred N. Smith, Jr. | TAP Program Analyst |
| • Dale Hawkins | Wage and Investments (W&I) Program Analyst |
| • Leslie Henley | W&I Program Analyst |
| • Cynthia "Cindy" Jones | W&I Tax Supervisor |
| • Michael "Mike" Odom | W&I Program Analyst |

Public Participants

None

Welcome/Announcements/Review Agenda/TAP Mission

Smith welcomed all and declared the call opened at 12:00pm ET. Smith noted a change to the agenda, Terrie English and Cedric Jeans are out today, and he will fill in for them.

Chair Comments

Selden welcomed and thanked everyone for attending the call.

National Office Report/DFO Report

Smith reminded the committee that tomorrow is the filing deadline for anyone that asked for an extension and needs to remain in compliance. Smith reminded the committee to

pass on information about the Economic Impact Payments (EIP), which was sent out earlier, and taxpayers should register for this by November 21, 2020.

Approval of September 9, 2020 Minutes

Minutes approved with minor spelling corrections. Brock motioned; Magyar seconded.

Action: Minutes approved as amended

Outreach Committee update

Brock suggested members ask Moretti if they need help with more outreach hours. Brock reported working on a new member checklist. Brock thanked Vilella for writing the September newsletter and reminded the committee that Magyar will write the one for October and Parker will write the newsletter for November.

Subcommittee 1

Kusiak reported:

42823 to be rebutted, rebuttal in progress- The committee decided to accept the response for ID 1820 but will be rebutting ID 1822. This rebuttal may be done by the end of this week.

43731- Form 1310 - Person Claiming Refund Due to Deceased Taxpayer

Kusiak motioned; M. Lewis seconded.

Actions: Issue elevated to the Joint Committee (JC) and sent back to IRS directly

Subcommittee 2

Stratton reported:

Issue 43449 – 2019 1099-DIV - This issue still being worked, and we are awaiting a response from the Attorney Advisors (AA) office to see if this is a legislative issue or not.

Action: Issue moved back to the subcommittee

Screening Committee

Issue 43628 Form 13614-C Revision Suggestions

Assigned to subcommittee 1, Smith will send the information out today.

IRS Responses (Accept or Rebut)

Partially Accepted:

40664- Accepted

36545- Accepted

41382- Accepted

41505- Accepted

41945- Accepted

42825- Accepted with additional response due on 12/31/2020

43163- Accepted

Non-Adopts:

40751 Accepted
40103 Accepted
37336 **Awaiting a clear response**
41347 Accepted
41402 Accepted
41996 Accepted
42267 Accepted
42292 **Awaiting clarity from the IRS**
42823 Rebutted

Fully Accepted:

40876
41913
42362
42826
42827
40047

Action Items

- M. Lewis will draft rebuttal for issue 42823, ID 1822, by the end of next week.
- Smith and Jeans will follow up with AA on issue 43449.
- Smith will send project proposal for issue 43628 to subcommittee 1.
- Issue 43731 elevated to JC for consideration.

Closing

Selden reminded the committee how important the activity reports are for the committee and spoke about completing the Annual Report for this committee. Selden also thanked the committee for all their work done today. Smith closed the meeting at 1:08pm ET.

The next monthly teleconference will be on November 10, 2020 at 11:00am EST.

These minutes have been approved and certified by the committee chairperson.



**Tax Forms & Publications Committee, (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Wednesday, September 9, 2020**

Designated Federal Officer (DFO)

- Cedric Jeans TAP East Program Manager

Members Present

- | | | |
|------------------------|----------------------|----------------|
| • Laurie Brock | Eugene, OR | Vice Chair |
| • Patrick "Pat" Kusiak | Arlington, VA | Member |
| • Kenneth Lewis | New York City, NY | Member |
| • Martha Lewis | Colorado Springs, CO | Member |
| • Joseph Magyar | Tampa, FL | Member |
| • Robert Moretti | Great Falls, MT | TAP Vice Chair |
| • T. Renee Parker | Brentwood, NY | Member |
| • Alexas Pickron | Townsend, DE | Member |
| • Stephen Selden | Oxford, MD | Chair |
| • Bruce Stratton | Boise, ID | Member |
| • Sandy Villella | Wildomar, CA | Member |

Staff

- Kevin Brown TAP Management Assistant
- Conchata Holloway TAP Program Analyst
- Antoinette "Toni" Ross TAP Program Analyst
- Fred N. Smith, Jr. TAP Program Analyst
- Raushauna Harris W&I Senior Tax Analyst, (CARE Media & Publications)

Public Participants

None

Welcome/Announcements/Review Agenda/TAP Mission

Jeans welcomed all and declared the call opened. Jeans noted a change to the agenda, Terrie English is out today, and he will fill in for her.

Chair Comments

Selden welcomed and thanked everyone for attending the call. Selden reminded the committee that we will be working on this committee's part of the TAP annual report.

National Office Report/DFO Report

Jeans reported that we are currently updating the Federal Advisory Committee Act (FACA) database. This includes program information such as recommendations, finances for the program and meeting information for TAP.

TAP will be working with W&I and Small Business Self Employed for new projects next year. We are also accepting any new project ideas from the committee as well. Jeans said that in preparation for the new member orientation we are looking for committee members to help with this process to improve these presentations. Let Smith know if you want to help.

Jeans reminded the committee that the TAP National Chair and Vice-Chair elections are coming up for next year's leadership. Jeans explained the nominations process and indicated the Kleiber and Moretti can give members an idea of what TAP leadership does. Moretti gave the committee some details about this position.

Jeans reminded the committee to reflect on the upcoming September 11, 2001 day of remembrance coming up this Friday.

Approval of August 12, 2020 Minutes

Chair Comments section: "...we will we..." changed to "...we will be..."

Outreach Report section: first line changed from "outreach reports" to "activity reports."

Meeting start time and ending times recommended moving forward.

Action: Minutes approved as amended

Outreach Committee update

Brock reported outreach and activity report tools are available on www.tapspace.org.

Brock reminded members to get them out and ask her if any member has any questions. Brock will be attending a stakeholder liaison call next month.

Brock reviewed the Outreach Toolkit on www.tapspace.org for the committee to use while conducting outreach and explained what these tools can be used for. Brock solicited members to complete newsletter reports for the committee:

- Villella will complete the September
- Magyar will complete the October
- Parker will complete November

Subcommittee 1

Kusiak reported:

Issue 42161 – Estimated Tax Worksheet (vote)

The recommendation is to add worksheets to this form to make it easier for taxpayers to complete the Form 1040-ES instead of being delayed waiting on the Publication 505.

Kusiak motioned: Stratton seconded

Actions: Issue elevated to the Joint Committee (JC)

Subcommittee 2

Stratton reported:

Issue 43449 – 2019 1099-DIV (discuss)

Qualified business income deduction being included on Form 1099 instead of requiring Forms 8995 or 8995A if the amount is low enough. Stratton inquired with the committee

to see if there are any additional recommendations. Kusiak suggested this may need to come from the counsel side instead of the forms department.

Action: Issue moved back to the subcommittee to do more research.

Annual Report Discussion

Selden mentioned that responsibility for the preparation of "blurbs" has been assigned to the members and all "blurbs" should be completed and returned to him by September 22, 2020.

IRS Responses (Accept or Rebut)

42823- Committee prepared to rebut regarding the Qualified Charitable Donations (QCD)s, processing codes and font size.

42292- Committee would like the IRS to consider withdraw this referral if they do not want to accept our recommendations. The staff will reach out to the IRS for clarity.

41996- Committee accepts the IRS response.

Action Items

- Rebut Issue 42823.
- Reach out to IRS about Issue 42292.
- Activity reports due on the twenty-fifth of each month.
- Newsletter articles: September-Villella, October-Magyar November-Parker.
- Inventory report for screening committee meeting.
- Issue 42161 elevated to JC after Quality Review.

Closing

Selden reminded the committee how important the activity reports are for the committee and encouraged everyone to turn their reports in. Jeans thanked the members for joining the call and declared the meeting closed at approximately 1:00pm ET.

The next monthly teleconference will be on October 14, 2020 at 12 Noon EST.

These minutes have been approved and certified by the committee chairperson.



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
August 12, 2020**

Designated Federal Officer (DFO)

- Cedric Jeans TAP East Program Manager

Members Present

- | | | |
|------------------------|----------------------|----------------|
| • Laurie Brock | Eugene, OR | Vice Chair |
| • Patrick "Pat" Kusiak | Arlington, VA | Member |
| • Kenneth Lewis | New York City, NY | Member |
| • Martha Lewis | Colorado Springs, CO | Member |
| • Joseph Magyar | Tampa, FL | Member |
| • Robert Moretti | Great Falls, MT | TAP Vice Chair |
| • T. Renee Parker | Brentwood, NY | Member |
| • Alexas Pickron | Townsend, DE | Member |
| • Stephen Selden | Oxford, MD | Chair |
| • Bruce Stratton | Boise, ID | Member |
| • Sandy Villella | Wildomar, CA | Member |

Staff

- | | |
|--------------------------|--|
| • Kevin Brown | TAP Management Assistant |
| • Conchata Holloway | TAP Program Analyst |
| • Antonia "Toni" Keeling | TAP Program Analyst |
| • Antoinette "Toni" Ross | TAP Program Analyst |
| • Fred N. Smith, Jr. | TAP Program Analyst |
| • Sheila Balkaran | W&I Tax Analyst, CARE Media & Publications |
| • Michael Odom | W&I Program Analyst |

Public Participants

None

Welcome/Announcements/Review Agenda/TAP Mission

Jeans welcomed all and declared the call opened. Jeans noted a change to the agenda, Terrie English is out today, and he will fill in for her.

Chair Comments

Selden welcomed and thanked everyone for attending the call. Selden reminded the committee that we will be working on this committee's part of the TAP annual report.

National Office Report/DFO Report

Jeans reminded the committee that the annual report goes through the National Taxpayer Advocate and the IRS Commissioner. This makes this a very important part of the committee's work for the year. Jeans reported the tax forums being virtual with TAP

having a virtual booth. Jeans asked members to encourage any tax professionals they may know to attend this forum. There will be an All TAP virtual meeting Monday, August 17, 2020, at 1:00pm. The executive and deputy executive directors for Communications, Stakeholder Liaison & Online Services will be reviewing the IRS roadmap. All members are encouraged to join this call. Jeans encouraged members to sign up for E-News subscriptions to receive tax news that may be of interest to the committee members from www.irs.gov.

Approval of July 8, 2020 Minutes

Page 2 outreach committee update title, "Update" is capitalized. Line two "out" was removed from before "outreach efforts." Brock motioned Stratton seconded.

Action: Minutes approved as amended

Outreach Committee update

Brock reported 70 percent submission rate of activity reports at this time. Brock reminded the committee to include work done before and after meetings on their activity reports. Ask Brock if you have any questions. Tax Forum chat sessions have gone well.

M. Lewis reported joining some of her local group meetings via Zoom, and she will continue to do so. Brock reported that the Outreach Toolkit file project was completed and is available on www.tapSPACE.org for all members. K. Lewis will complete the August newsletter article for the committee. Brock asked members to submit any reports that member want to add to the monthly newsletter.

Subcommittee 1

Kusiak reported:

Issue 41905 - Instructions Regarding Tax Tables Review- Drop Suggested

Issue 42148 - Suggestion for Worksheet Update

F1040 changed from P1040. Smith received completed updates from Kusiak via email and updated the form via WebEx. The addition was a cautionary box dealing with non-resident aliens.

Issue 42173 - Form 2210 Instructions Line 8 Calculation Omission for 1040

There was a missing line for the 2019 year making this form workable for the 2019 year. Kusiak motioned, M. Lewis seconded.

Actions: Issue 41905 Dropped;

Issues 42148 and 42173 approved, as amended, for elevation to the JC

Subcommittee 2

Stratton reported:

Issue 42047 - Reporting Dividends on Form 10401040-SR and Schedule B

The verbiage of qualified dividends updated to make the form easier to understand by taxpayers.

Issue 42066 – Reporting Social Security Benefits



The verbiage intends to simplify the instructions and easier for taxpayers to complete this form.

Issue 41886 - Publication 972 Error

Adjusted Gross Income (AGI) changed to Modified Adjusted Gross Income (MAGI) to correct this error.

Kusiak reminded the committee that the changes in these documents should appear underlined, while the deletions should appear with the ~~striketrough~~ option to follow proper style guide rules for such changes. Stratton motioned; Kusiak seconded.

Action: Issues approved, as amended, for elevation to the JC

Screening Committee

- Assigning Issue 42161 to Subcommittee 1
- Eight new issues to be reviewed next week

Annual Report Discussion

Selden advised members to review last year's annual report to get an idea of how the report for this year should be done. Kusiak and Stratton will assign blurbs for each subcommittee member by the end of this month. Smith will send a list of all referrals from this year to Kusiak and Stratton to start this process. The details of the format are being worked currently.

Action Items

- Drop Issue 41905.
- Send Issues 42148, 42173, 42047, 42066 and 41886 to the JC pending review.
- Fred will send inventory report to Screening Committee on Wednesday.
- Fred will send Kusiak and Stratton a list of subcommittee Issues from this year
- Kusiak and Stratton will assign summaries to members for the Annual Report.
- Smith, Selden, Kusiak and Stratton will work on Annual Report format.

Closing

Jeans and Selden thanked the members for joining the call and Jeans declared the meeting closed.

The next monthly teleconference will be on September 9, 2020 at 12 p.m. ET.

These minutes have been approved and certified by the committee chairperson.



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
July 8, 2020**

Designated Federal Officer (DFO)

- Cedric Jeans TAP East Program Manager

Members Present

- | | | |
|------------------------|----------------------|----------------|
| • Laurie Brock | Eugene, OR | Vice Chair |
| • Patrick "Pat" Kusiak | Arlington, VA | Member |
| • Kenneth Lewis | New York City, NY | Member |
| • Martha Lewis | Colorado Springs, CO | Member |
| • Joseph Magyar | Tampa, FL | Member |
| • Robert Moretti | Great Falls, MT | TAP Vice Chair |
| • Alexas Pickron | Townsend, DE | Member |
| • Stephen Selden | Oxford, MD | Chair |
| • Bruce Stratton | Boise, ID | Member |
| • Sandy Villella | Wildomar, CA | Member |

Members Absent

- | | | |
|-------------------|---------------|--------|
| • T. Renee Parker | Brentwood, NY | Member |
|-------------------|---------------|--------|

Staff

- | | |
|--------------------------|--|
| • Kevin Brown | TAP Management Assistant |
| • Terrie English | TAP Director |
| • Conchata Holloway | TAP Program Analyst |
| • Antonia "Toni" Keeling | TAP Program Analyst |
| • Matthew O'Sullivan | TAP Program Analyst |
| • Antoinette "Toni" Ross | TAP Program Analyst |
| • Fred N. Smith, Jr. | TAP Program Analyst |
| • Sheila Balkaran | W&I Tax Analyst, (CARE Media & Publications) |
| • Tamikio Bohler | W&I Program Analyst (Absent) |

Public Participants

None

Welcome/Announcements/Review Agenda/TAP Mission

Jeans welcomed all and declared the call opened.

Chair Comments

Selden welcomed the members and proceeded with the agenda. Selden thanked the committee moving seven referrals to the Joint Committee (JC) last meeting. Selden encouraged the committee to continue to send in their outreach reports.

National Office Report

English welcomed all to the meeting and said the following:

The tax forums will occur from July 21, 2020 through August 20, 2020. Fred Smith will be the analyst for this. TAP will have its own virtual booth along with a TAP video and the Form 14388 *Taxpayer Advocacy Panel (TAP) Outreach*. The days will be Tuesday, Wednesday and Thursday. English is asking for interested members to please respond as quickly as possible if you want to join these forums by July 9, 2020 as the preparations are being made now.

The next JC meeting is July 23, 2020. The Taxpayer First Act is asking the JC to be a part of a survey they are conducting, and members will be solicited for participation.

DFO Report

Jeans shared the following:

The National Taxpayer Advocate (NTA) released the June semiannual objective report to Congress and mentioned TAP several times in this report. The pages are 72 and 223. Jeans reminded the committee that July 15, 2020 is the tax filing deadline.

Approval of Minutes

Page two: The last sentence was removed from the page. The fourth bullet had the word "toolkit" added to show "outreach toolkit material"

Page three: Under Subcommittee 1 a change was made to the phrase: "Action: Issue elevated to JC for consideration" The word "issue" was changed to "issues."

The June 10, 2020 minutes approved as amended for posting to www.improveirs.org. Stratton motioned; Brock seconded.

Outreach Committee Update

Brock stated the following:

Moretti would like members to share outreach events or ideas that members have had success with. Free File is being pushed out through outreach efforts for taxpayers who qualify for it. There are great articles in the newsletter that members may want to read. Brock reported getting most of the outreach reports but waiting on a few still. Brock solicited volunteers for the August newsletter article.

IRS Response

Issue 40047- The IRS adopted and will implement this by January of 2022.

Subcommittee 1

Report out- Kusiak

Issue 43163 - Self-Employment Tax - F1040 SCH SE

(already submitted to IRS as DRAFT and needs committee approval) Selden motioned; Kusiak seconded.



Action: Issue approved for formal elevation to the JC

Issue 42362 - IRS Form 1040 Instructions, Pages 18 and 19

Kusiak motioned; Stratton seconded.

Action: issue approved for elevation to the JC

Issue 41913 - 2019 1040-SR – Standard Deduction Chart Needs Correction

Kusiak motioned; Brock seconded.

Action: Issue approved for elevation to the JC

Issue 42267 - IRS 1040 Instructions and Online Filing of Forms

Text added to clarify how this is supposed to work. Kusiak motioned; M. Lewis seconded.

Action: Issue approved for elevation to the JC

Issue 42150 - Line 4 of 1040-SR

There is no issue here, the topic was dropped. Kusiak motioned; Stratton seconded

Action: Issue dropped

Issue 42173 - Critical error in 2019 Form 2210 Instructions (update)

This issue is still being worked.

Subcommittee 2: Report out

Issue 41945 - Mailing of Forms 1099 and 1096

Sentence added to say mail these documents flat, not to be folded. Stratton motioned; Selden seconded.

Action: Issue approved for elevation to the JC

Screening Committee

- Assigning Issues 41905 and 42148 to Subcommittee 1
- Assigning Issues 42047, 42066 and 41886 to Subcommittee 2

Action Items

1. Smith will prepare the newly assigned issues for each subcommittee

Closing

Jeans and Selden thanked the members for joining the call and Jeans declared the meeting closed.

The next monthly teleconference will be on August 12, 2020 at 12 p.m. ET.

These minutes have been approved and certified by the committee chairperson.



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
June 10, 2020**

Designated Federal Officer (DFO)

- Cedric Jeans TAP East Program Manager

Members Present

- | | | |
|------------------------|---------------------------------|----------------|
| • Laurie Brock | Eugene, OR | Vice Chair |
| • Patrick "Pat" Kusiak | Arlington, VA | Member |
| • Kenneth Lewis | New York City, NY | Member |
| • Martha Lewis | Colorado Springs, CO | Member |
| • Joseph Magyar | Tampa, FL | Member |
| • Robert Moretti | Great Falls, MT | TAP Vice Chair |
| • T. Renee Parker | Brentwood, NY (Absent) | Member |
| • Alexas Pickron | Townsend, DE | Member |
| • Stephen Selden | Oxford, MD | Chair |
| • Bruce Stratton | Boise, ID | Member |
| • Sandy Villella | Wildomar, CA | Member |

Staff

- Sheila Andrews Deputy Executive Director, Communications
Stakeholder Liaison and Online Services (CSO)
- Kevin Brown TAP Management Assistant
- Terrie English TAP Director
- Tamikio Bohler W&I Program Analyst (Absent)
- Raushauna Harris W&I Senior Tax Analyst, (CARE Media & Publications)
- Antonia "Toni" Keeling TAP Program Analyst
- Antoinette "Toni" Ross TAP Program Analyst
- Fred N. Smith, Jr. TAP Program Analyst

Members of the Public

None

Welcome/Announcements/Review Agenda/TAP Mission

Jeans welcomed all and declared the call opened.

Chair Comments

Selden welcomed the members and proceeded with the agenda. Selden thanked the committee for all their work and the hours dedicated to TAP. Selden encouraged the committee to continue to send in their outreach reports.

National Office Report

English welcomed all to the meeting and said the following:

- The COVID-19 pandemic has affected almost every business across the nation so be mindful as they start opening.
- Business cards are delayed until the Washington D.C. office opens.
- Tax Forums will be done virtually this year. Fred Smith is the analyst for this project.
- June 18, 2020 All TAP Virtual Meeting. National Taxpayer Advocate (NTA) will attend this meeting.
- June 25, 2020 JC Monthly Meeting. All members are welcomed to attend. English encouraged new members to attend these meetings to determine if they would like to be in leadership next year.

DFO Report

Jeans shared the following:

- Rose Babb has left on a temporary detail.
- The option for electronic filing is on www.tapspace.org for members to review.

Approval of Minutes

The members voted to approve the May 3, 2020 minutes for posting to www.improveirs.org. Kusiak motioned, M. Lewis seconded.

Outreach Committee update

Brock stated the following:

- Requested a volunteer for the newsletter article. K. Lewis June, Pickron July. Reminders will be sent by Brock.
- A reminder will be sent out beginning June 20, 2020 for the outreach reports that are due on the twenty-fifth day of each month. Blank forms and assistance on completing them are available to members who need it.
- Brock acknowledged the difficulty to do outreach during the outreach. Brock will review press releases to share with members. Brock encouraged members to reach out to their Local Taxpayer Advocate (LTA).
- The Outreach Committee is working on updating the Outreach Toolkit material in the TAP Space database. An email will be sent to TAP members with a link to access the new updated material.
- The TFP needs a member to commit each month to writing a paragraph for the TAP Newsletter monthly.

Subcommittee 1

Issue 42823- 1099R and Issue 42824 –Kusiak briefly described the recommendations for the Form 1099R. Add a box for qualified charitable distributions; eliminate the 1099 red form; and to make it a single readable document

Issue 42824 has significant amount of recommendations to Publication 15T to improve the clarity of these forms, so it is easier to complete by taxpayers.

Issue 41750 Form 2210S- Discussed why it is needed to help farmers and fisherman to request a waiver for farmers and fishermen. Kusiak motioned, Stratton seconded to be

Action: Issues elevated to JC for consideration.

Subcommittee 2

Issue 42825- Schedule 1 - Stratton discussed the suggestions for these forms to provide clarity and make them easier to complete Schedule 1 for the Form 1040. Larger font; additional income items instructions made similar to Schedule 2 for clarity; use more commonly used acronyms; add make instructions easier to understand for taxpayers.

Issue 42826 - Schedule 2- Increase the font

Issue 42827 - Schedule 3- Increase the font and Add additional lines

Issue 41996 – Printable IRS Forms

1099, 1096 and W-2. Make them printable and fillable taxpayer convenience.

Stratton motioned, Kusiak seconded.

Action: Issues elevated to JC

Issue 41991 – Form W9 (dropped)

Stratton motioned, Kusiak.

Action: Issue dropped.

Screening Committee

Assigning to Subcommittee 1

Issue 42362, 42267, 41913 and 42150. Additionally, Issue 42173

Assigning to Subcommittee 2

Issue 42011 and 41976. Additionally, Issue 41945

40832-Dropped by screening committee

1040 Schedule SE- quick turnaround project.

The subcommittee responses will be made by June 18, 2020. Kusiak will make changes and send them to Stratton and Selden before it is due on June 23, 2020 to finalize the committee response.

Action Items

- Smith will send the 1040 Schedule SE with an issue number today.
- Project proposals will go out tomorrow by Smith.
- Quality Review for the approved referrals before they go to the JC.
- K. Lewis, A. Pickron newsletter for June and July.

Closing

Jeans and Selden thanked the members for joining the call and Jeans declared the meeting closed.

The next monthly teleconference will be on July 8, 2020 at 12:00 p.m. ET.

These minutes have been approved and certified by the committee chairperson.



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
May 13, 2020**

Designated Federal Officer (DFO)

- Cedric Jeans, TAP East Program Manager

Members Present

- | | | |
|------------------------|----------------------|----------------|
| • Laurie Brock | Eugene, OR | Vice Chair |
| • Patrick “Pat” Kusiak | Arlington, VA | Member |
| • Kenneth Lewis | New York City, NY | Member |
| • Martha Lewis | Colorado Springs, CO | Member |
| • Joseph Magyar | Tampa, FL | Member |
| • Robert Moretti | Great Falls, MT | TAP Vice Chair |
| • Alexas Pickron | Townsend, DE | Member |
| • Stephen Selden | Oxford, MD | Chair |
| • Bruce Stratton | Boise, ID | Member |
| • Sandy Villella | Wildomar, CA | Member |

Members Absent

- | | | |
|-------------------|---------------|--------|
| • T. Renee Parker | Brentwood, NY | Member |
|-------------------|---------------|--------|

Staff

- Rose Babb, TAP Management Assistant
- Terrie English, TAP Director
- Sheila Stevens Brown – W&I Program Analyst (Absent)
- Raushauna Harris – W&I Senior Tax Analyst, (CARE Media & Publications)
- Fred N. Smith, Jr. – TAP Senior Program Analyst

Public Participants

N/A

Approval of Minutes

The members voted to approve the April 9th minutes for posting to improveirs.org.

Welcome/Announcements/Review Agenda/TAP Mission

Jeans welcomed all and declared the call opened.

Chair Comments

Selden welcomed the members and proceeded with the agenda.

National Office Report

English welcomed all to the meeting and said the following:



- The IRS providing daily updates on the COVID-19 pandemic and the Stimulus package. Communication Stakeholder Organization, CSO has teleconference updates twice weekly.
- Taxpayers can get the latest information by using the IRS.gov link which is being updated frequently.
- TAP Staff will provide the members with COVID -19 information which will enable them to provide accurate information when conducting outreach activities with the public.
- The IRS staff at some essential locations are operating as a skeleton staff due to an employee that contracted COVID 19.
- At the TAP members 1st Quarterly meeting scheduled for June, a SME will be invited to address the members and entertain questions they may have on the COVID-19 and the Stimulus package as it relates to taxpayers.

DFO Report

Jeans shared the following:

- The TAP staff has started the process of contacting applicants for interviews for the new year 2021. The ranking process has been completed.
- Members were told expect an email requesting their participation in conducting the interview process. If members can assist, they should respond to the committee analyst; their schedules will be accommodated.
- In order to observe the FACA rules of Advisory Group Meetings, when members are conducting virtual outreach activities, they must copy the TAP Email box.
- TAP will have its 1st Quarterly meeting in June; details will follow for the date and time.

Conchata Holloway, a new TAP Program Analyst introduced herself to the members; Holloway will be assisting Martinez with the committee's work. Members were informed that they will receive emails addressed to them from Holloway as well.

Outreach Committee update

Brock stated the following:

- A reminder will be sent out beginning May 20th for the outreach reports that are due on the 25th day of each month. Blank forms are available for those new members in addition to any assistance they may need to complete the forms.
- The Outreach Committee is working on updating the outreach material in the TAP Space database. An email will be sent to TAP members with a link to access the new updated material.

- The TFP needs a member to commit each month to writing a paragraph for the TAP Newsletter monthly.

Brock also mentioned that the Tax Forms Publication needs to choose a member to represent the TFP Committee at the Internal Communications Committee, ICC Monthly Committee meetings.

Subcommittee 1: Report Out

Issue 42292 - Review of F1040 Instructions for TY2020- The committee voted to have this issue placed on the Joint Committee Agenda for May 28 for further discussion.

Issue 42823- 1099R and Issue 42824 – Chair Kusiak had a brief discussion on these issues; the subcommittee will continue working these issues.

Subcommittee 2: Report Out

Issue 42825- Schedule 1, 2 and 3 -Smith will also include Stratton's comments into this issue as well.

Issue 42826 - Schedule 2

Issue 42827 - Schedule 3

This subcommittee is continuing to work on both Schedule 2 and 3.

Screening Committee

41802 and **Issue 41750** is assigned to **Subcommittee 1** to review and possibly develop.

41996 and **Issue 41991** is assigned to **Subcommittee 2** to review and possibly develop.

Action Items

- Smith will send out the names of LTAs and post to TAP Space
- Smith will also incorporate Bruce's comments on Issues 42825, 42826 and 42827
- Selden will be the representative for TFP attending all ICC meetings monthly.

Closing

Jeans and Selden thanked the members for joining the call and Jeans declared the meeting closed.

The next monthly teleconference will be on June 10, 2020 at 12:00 p.m. ET.



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
April 8, 2020**

Designated Federal Officer (DFO)

- Terrie English TAP Director

Members Present

- | | | |
|------------------------|----------------------|------------|
| • Laurie Brock | Eugene, OR | Vice Chair |
| • Patrick “Pat” Kusiak | Arlington, VA | Member |
| • Kenneth Lewis | New York City, NY | Member |
| • Martha Lewis | Colorado Springs, CO | Member |
| • Joseph Magyar | Tampa, FL | Member |
| • T. Renee Parker | Brentwood, NY | Member |
| • Alexas Pickron | Townsend, DE | Member |
| • Stephen Selden | Oxford, MD | Chair |
| • Bruce Stratton | Boise, ID | Member |
| • Sandy Villella | Wildomar, CA | Member |

Staff

- Rose Babb – TAP Management Assistant
- Sheila Stevens Brown – W&I Program Analyst
- Raushauna Harris – W&I Senior Tax Analyst, (CARE Media & Publications)
- Fred N. Smith, Jr. – TAP Senior Program Analyst
- Cedric Jeans – TAP Program Manager

Members of the Public

N/A

Roll Call & Approval of Minutes

All members are present. The Chair accepted a motion from Bruce Stratton to accept the minutes from the Virtual Face to Face meeting in March. The motion was seconded by T. Renee Parker. Motion passes.

Welcome/Announcements/Review Agenda/TAP Mission

Jeans welcomed all and declared the call opened.

Chair Comments

Selden welcomed the members and proceeded with the agenda.

National Office Report

English welcomed all to the meeting and said the following:

- The IRS is receiving daily updates on the COVID-19 pandemic including the Stimulus package.

- Be very vigilant to scammers pretending to be government employees.
- The New National Taxpayer Advocate, Erin Collins started last week; she will have a meet and greet via teleconference with TAS staff via teleconference on April 9.
- Any new updates gathered from the Stimulus package during the teleconference with the NTA for taxpayers will be shared with the TAP panel members.
- Members are encouraged to send emails with questions they may have to English.

DFO Report

Jeans shared the following:

- TAP Recruitment period has been extended until April 20, for 2021. Members are encouraged to share this recruitment effort with their neighbors and friends. Job announcement can be found on [improveirs.org](https://www.improveirs.org).
- News Release examples are available for members to tweak for their outreach events or for submission to member's local news outlets. Note that the new NTA, Erin Collins name should replace Nina Olson before distributing any literature to the public.
- If members are interested in conducting virtual outreach events and, would like to make presentations, the TAP Staff can assist with setting up WebEx sessions. These events can be facilitated only during business hours, Monday through Friday 8:00am – 4:30pm Eastern time. Reach out to your TAP Analyst for assistance.
- For the latest updates on COVID-19, members were asked to subscribe to [IRS.gov/COVID](https://www.irs.gov/COVID).
- Business cards were ordered and will be available in a few weeks; an email will be sent out to inform members once it arrives.

Outreach Committee update

Brock shared some of her outreach examples. She informed the members that she will send an email reminder to submit their outreach events by the 25th of each month.

Brock also mentioned to the members that they should tweak the TAP News Release letter and then send it to radio stations, newspapers, local groups and the options for bulletin boards.

Subcommittee 1: Report out

Issue 40664 – Sch A Instructions- The committee voted to accept the IRS response.

Issue 36545 - Form 8941 Health Care Credit Business- The committee voted to accept the IRS response.

Issue 42292 - Review of F1040 Instructions for TY2020- This issue will be placed on the Joint Committee Agenda for April 23 for further discussion.

Subcommittee 2: Report out

Issue 37336 - Form 2555 Foreign Earned Income- The members will work on some reconciliation and a possible rebuttal to the IRS.



Issue 40751/36654 - Form 1040/1040 SR - The members agreed to accept the IRS responses ID 1639 - 1648 to this issue. ID 1649 will become a new issue (42295) and elevated to the JC.

Issue 42292 - Review of F1040 Instructions for TY2020- Some questions were raised on one item in the second half of this issue. The committee Chair will approve this item moving forward, in draft form, outside the regular JC process. This will be retroactively approved by the full committee at the May meeting.

Screening Committee

There is nothing new to report on screening issues this month.

Action Items

- News Release is available in TAP Space for your convenience to edit and distribute to radio stations, newspapers and groups.
- Activity Reports are due on the 25th day of each month.

Closing

Jeans and Selden thanked the members for joining the call and Jeans declared the meeting closed.

The next monthly teleconference will be on May 13, 2020 at 12:00 p.m. ET.

These minutes have been approved and certified by the committee chairperson.



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
March 23, 2020**

Designated Federal Officer (DFO)

- Terrie English TAP Director

Members Present

- | | | |
|------------------------|----------------------|--------|
| • Laurie Brock | Eugene, OR | Member |
| • Patrick "Pat" Kusiak | Arlington, VA | Member |
| • Kenneth Lewis | New York City, NY | Member |
| • Martha Lewis | Colorado Springs, CO | Member |
| • Joseph Magyar | Tampa, FL | Member |
| • T. Renee Parker | Brentwood, NY | Member |
| • Alexas Pickron | Townsend, DE | Member |
| • Stephen Selden | Oxford, MD | Member |
| • Bruce Stratton | Boise, ID | Member |
| • Sandy Villella | Wildomar, CA | Member |

Member Absent

- | | | |
|-----------------|------------------|--------|
| • James Sharmat | Santa Monica, CA | Member |
|-----------------|------------------|--------|

Staff

- | | |
|------------------|--------------------------|
| • Kevin Brown | Administrative Assistant |
| • Robert Rosalia | Program Analyst |
| • Fred Smith | Program Analyst |

Members of the Public

N/A

Welcome/Announcements/Review Agenda/TAP Mission

English opened the call and welcomed all who attended. English explained that due to the current health crisis we are dealing with, travel had to be cancelled, which caused this meeting to have to be completed virtually. English indicated that the format for this meeting has been reduced in lieu of it being via teleconference.

English reviewed the TAP mission, charter and overall goal for the committee. English reviewed the ground rules for the TAP as well as telephone etiquette for committee meetings. She also explained the minutes process and how they are approved as well as the quorum and consensus process. English explained the need to be prepared for meetings by reviewing the agenda and pre-read information. Finally, English explained the purpose and need for activity reports and reporting all time spent on TAP related duties and the methods by which we will communicate in this committee.



Self-Introductions/Roll Call

Brown completed roll call, quorum was made. the members introduced themselves.

Comments from the Public

None

So You Want to Be A Chair?

Fred Smith, Bruce Stratton and Pat Kusiak explained what it takes to be a chair and the duties that come with this position. Smith and the staff congratulated the new committee leadership.

Nominations and Election Process (Chair/Vice-Chair)

- Nominate Candidates
- Self-Introduction/Bios
- Voting

Election Results

Stephen Selden Chair, Laurie Brock Vice Chair

End of Day/Announcements

Smith reviewed the changes for the agenda for tomorrow and shared the document electronically. Smith will review the committee communications to ensure that all the members are receiving all communications from www.tapspace.org.



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
March 24, 2020**

Designated Federal Officer (DFO)

- Terrie English TAP Director

Members Present

- | | | |
|------------------------|----------------------|--------|
| • Laurie Brock | Eugene, OR | Member |
| • Patrick "Pat" Kusiak | Arlington, VA | Member |
| • Kenneth Lewis | New York City, NY | Member |
| • Martha Lewis | Colorado Springs, CO | Member |
| • Joseph Magyar | Tampa, FL | Member |
| • T. Renee Parker | Brentwood, NY | Member |
| • Alexas Pickron | Townsend, DE | Member |
| • Stephen Selden | Oxford, MD | Member |
| • Bruce Stratton | Boise, ID | Member |
| • Sandy Villella | Wildomar, CA | Member |

Member Absent

- | | | |
|-----------------|------------------|--------|
| • James Sharmat | Santa Monica, CA | Member |
|-----------------|------------------|--------|

Staff

- | | |
|------------------|---|
| • Kevin Brown | Administrative Assistant |
| • Robert Rosalia | Program Analyst |
| • Fred Smith | Program Analyst |
| • Michael Odom | Program Analyst Wage and Investment (W&I) |

Welcome/Announcements/Review Agenda

English welcomed everyone to the call and reviewed the agenda.

Roll Call

Brown completed roll call, quorum was made.

Comments from the public

None

Approval of November Minutes

Stratton motioned, Kusiak seconded.

Action: Minutes approved as submitted

Establishment of Sub Committees and Meeting Dates:

Full Committee- Second Wednesday of the month at 12 p.m. ET.



Subcommittee 1- Brock, Kusiak, K. Lewis, M. Lewis and Magyar. Kusiak-Lead
Date: First Tuesday, 1:00 p.m. ET.

Subcommittee 2- Parker, Pickron, Selden, Stratton and Villella.
Stratton and Parker-Lead
Date: First Wednesday at 1:00 p.m. ET.

Outreach (Vice-Chair)- Laurie Brock
Screening Committee-Magyar, Parker, M. Lewis, Selden
Quality (QR)- K. Lewis
Internal Communications- Tabled until the next subcommittee or committee meeting.

Waiting for IRS Responses

41347- **Form 965 & Related Schedules**

41382 – **Sch C & Sch E**- Rebuttal made and technical information added as supporting documentation.

41402- **Pub 531**

41505 – **F8867 and Sch EIC**

Smith, English, Rosalia, Stratton and Kusiak spoke in length about issues that are still awaiting a response from IRS and why that is the case. Many of these issues are from 2017 and 2018 and were delayed for a variety of reasons. The TAP staff is working with the IRS to get a clear understanding about these issues and will report back to the committee afterwards.

The IRS responded via email regarding tax changes that are recommended to tax year 2020 (filing season 2021) tax forms. In order to be considered, recommendations must be received by April 30, 2020. In addition, routine recommendations for changes to publications and instructions must be received by June 30, 2020.

Review of IRS Responses

40876 - **Penalty Form 2210**. Smith will follow up with IRS to see when this would be implemented. The response said it will be implemented in 2019 instead of 2020.

40751 – **F1040 2019 Project (Draft)**. Smith will research the details of this response and report back to the committee later.

36654 – **F1040 SR: Let Seniors Use the Short Tax Form (Draft)**. This issue was combined with 40751. Subcommittee 1 will review the first five responses, Subcommittee 2 will review the rest of the responses.

40664 - **Schedule A & Inst. Partially adapted**. Assigned to subcommittee 1 for review.

37336 – **Form 2555 & Inst.** Subcommittee 2 will review this response and determine the committee's next steps.

41167 – **Retirement 401K Contribution limits – Pub 7001**. The staff will be review this to ensure there was an IRS response.

36545 - **Form 8941- Health Care Credit for Businesses**. Subcommittee 1 will review the response for ID 1671 and ID 1673. The response for ID 1667 **Accepted**.



40103- Pub. 541- Adopted by IRS. **Response Accepted.** Kusiak motioned, Stratton seconded.

40138*

2020 Project Committee Work

36343

37155

40102

Meeting Assessment / Next Steps / Closing

English reminded the committee that we had planned to give an overview of how the Taxpayer Advocacy Service worked, but the pandemic prevented us from doing so. Smith reminded the committee that he will be sending invites for all the subcommittees and meetings that will be coming up very soon.

English thanked the members for their time on this call and for all their participation. English thanked everyone for volunteering for leadership roles and for being flexible under these circumstances. English closed the call.

**The next TFP full committee meeting will be on Wednesday,
April 8, 2020, 12:00 p.m. ET.**

These minutes have been approved and certified by the committee chairperson.