



2004 Meeting Minutes Joint Committee

- November 6, 2004
- October 19, 2004
- September 11, 2004
- September 10, 2004
- August 17, 2004
- July 20, 2004
- June 15, 2004
- May 7-8, 2004
- April 20, 2004
- March 16, 2004
- February 17, 2004
- January 20, 2004

Joint Committee Minutes

*November 6, 2004
Washington, DC Annual Meeting*

Members Present

- Elizabeth Brodbine-Ghoniem, Area 1
- Larry Combs, Vice-Chair
- Tony DiMartino, Area 2
- Mike Guthman, Notices
- Gwen Handelman, Chair
- Ed Hanna, Area 3
- Tom Karwin, Area 7
- Leslie Malcomson, EITC
- Paul Nagel, SB\SE
- Teresa Smedley, Area 4
- Virginia Symonds, Area 6
- Bruce Twomley, MLI
- Sherry Whah, Ad Hoc
- Nan Wilson, Area 5

Staff Present

- Bernie Coston, DFO
- Nancy Ferree, Program Manager
- Sandy McQuin, Program Manager
- Judi Nicholas, Program Manager
- Sandra Ramirez, Program Manager
- Barbara Toy, Program Analyst



Guests Present

- MaryAnn Motza, Area 6 and Notices

Opening / Welcome

Gwen Handelman stated that the primary purposes of the meeting were to introduce members and staff and set future meeting dates and locations. Handelman requested that chairs and staff work together to send all new committee members both this year's and last year's annual committee self assessments/annual reports and also a copy of the teleconference protocols.

ACTION: Toy will send out each committee's annual assessment report and a copy of the telephone protocol list to the new chairs.

Joint Committee Operations

Purpose of Joint Committee Meetings:

- Consider area recommendations
- Address administrative issues

Future Meeting Dates

Joint Committee agreed to the following by consensus:

- Meet monthly
- One week lead time prior to meeting for pre-read materials and reports
- Monthly committee report due 8th of month
- Meet Monthly the third Wednesday of the month 1:00 p.m. ET for one and a half hours

Face-to-Face Meetings

May 12, 13, and 14—Thursday, May 12 is a travel day; meet full day Friday and half day on Saturday, travel home Saturday.

September 15, 16, and 17—Thursday, September 15 is a travel day; meet full day Friday and half day on Saturday, travel home Saturday.

Quorum

Joint committee agreed by consensus that **vice chairs can act as proxy for the chairs** so Quorum should be set high. **Quorum set at 10 members.**

Face-to-Face Meeting Possible Locations

Las Vegas in September

Chicago

St. Louis

ACTION: Robb will estimate cost of meetings at each location and possible conflicting events that could cause hotel room shortage.

Communication

Joint Committee reached consensus that email would be primary method of communication, with the exception of documents greater than 12 pages and attachments over 500 megabytes. A hard copy of documents with more than 12 pages or large attachments will be mailed to committee members. Members suggested using pdf format for letters and reports when keeping the style or format of the original is important. Copies of documents with more than 12 pages or large attachments are placed on TAPSpeak. Joint Committee members who prefer not to receive hard copies of these documents should inform Barbara Toy and refer to TAPSpeak for an electronic version.



ACTION: Joint Committee members should inform Barbara Toy if they do not want hard copies.

The meeting was adjourned.

NOTE: The Agenda and pre-read materials for Joint Committee meetings are emailed to Joint Committee members and all staff. In case the email goes astray, copies of the materials are attached to the Calendar item on TAPSpeak. Additional meeting materials, such as the prior meeting's draft minutes and the Monthly Committee Reports are in the Reading Room in the Joint Committee Folder.

Assignments

All Committee Members

- Inform Barbara Toy if they do not want hard copies of documents greater than 12 pages or email attachments greater than 500 mb.
- Distribute committee annual reports and teleconference protocols to new committee members.

Robb:

- Estimate cost of meetings at each location and possible conflicting events that could cause hotel room shortage

Toy:

- Send out each committee's 2003 & 2004 annual assessment reports and a copy of the telephone protocols to the new chairs.



Joint Committee Minutes

October 19, 2004

Members Present

- James Grimaldi, Area 1
- Gwen Handelman, EITC
- Cheyañina Jaffke, Area 7
- Robert Meldman, Ad Hoc
- David Meyer, Area 2
- Paul Nagel, Schedule C Non-filers
- Tom Seuntjens, TAP Chair
- Teresa Smedley, Area 4
- Leonard Steinberg, Payroll Taxes
- Eileen Shuman (for Eshelman), Notices
- George Sullivan, Area 3
- Bruce Twomley, Multilingual
- Sherry Whah, Area 6
- Lillian Woo, Area 5, Ad Hoc

Members Absent

- Mario Burgos, E-Filing

Staff Present

- Bernie Coston, DFO
- Sandy McQuin, TAP Manager
- Patti Robb, Note taker
- Steve Berkey, Program Analyst
- Sallie Chavez, Program Analyst
- Dave Coffman, Program Analyst
- Inez DeJesus, Program Analyst
- Nancy Ferree, TAP Manager
- Judi Nicholas, TAP Manager
- Mary O'Brien, Program Analyst
- Marla Ofilas, Secretary
- Sandra Ramirez, TAP Manager
- Barbara Toy, Program Analyst

Guests Present

- Buck Paolone, TAP Member

Welcome / Announcements / Review Agenda

This will be the last meeting prior to annual meeting.



Roll Call (Quorum is Nine)

Quorum met.

National Office Report

Update on new TAP members. All selectees, except four, were contacted and have agreed to become panel members. Staff will attempt to contact the remaining four once more but if they are not reachable, may turn to the alternate list. TAP received preliminary approval on the list of members and alternates from Secretary Snow. The annual meeting planning is on track. Nina Olson will review the agenda this afternoon for final approval.

Bernie Coston agreed to distribute the member and alternate list to the Joint Committee after list is finalized. Some have declined TAP membership when offered so some have moved from the alternate list and have become the selectee.

ACTION: Toy will send out the number of alternates for each state after the list is finalized.

Coston did not have opportunity to discuss all his issues with Nina Olson. He did not get a response to Area 6's proposal regarding taxpayer rights and Taxpayer Assistance Orders but Olson has declined to accept the proposals sent forward by the Ad Hoc committee regarding TAP administrative issues.

Tom Seuntjens asked if new issue committees were identified for the coming year. Coston replied that Wage and Investment (W&I) will continue with the three current issues: Earned Income Tax Credit, the Multi-Lingual Initiative and Notices. The Office of Taxpayer Burden Reduction of Small Business/Self-Employed (SB/SE) will only support two issue committees. Coston is meeting with Nina Olson this afternoon to discuss the focus for the Ad Hoc Committee.

Review Assignments

Coston said the review of Internal Revenue Service Advisory Council (IRSAC) and Information Reporting Program Advisory Committee (IRPAC) reports has been done. TAP works on issues in a more detailed manner than IRSAC and IRPAC and neither is currently working issues similar to TAP. Coston will continue to work with the National Public Liaison office to establish future partnerships.

Coston has been working with Sottile and Chesman to get new issues in place with program owners to ensure the issue committees are successful. Helene Bayder will be replacing Margie Kinney in the Office of Taxpayer Burden Reduction. Coston has a meeting with Bayder, Kinney, and Chesman next week to discuss and follow-up on elevated recommendations. Sottile is out of the country right now. The staff has been working with Sottile on issue committees. One of Coston's biggest concerns is related to issue committees. The focus of the issue and the program owners needs to be identified upfront so committees can start working the focused issue quickly and continue to work issues for the remainder of the year. Seuntjens expressed concern that the larger issue committees would not work well.

Coston reported that SB/SE was concerned that some members on the SB/SE committees did not have any small business or tax experience. Coston has challenged all program owners to do a better job of defining what skills or knowledge members should bring to an issue committee. The program owners should also provide the background of the issue, the expected outcome, and the length of time TAP will work the issue.

The Committee discussed the size of the committees if there were only six issue committees. Some believed it was a benefit since the work could be spread out to more people and enable the committees to form more subcommittees. Others felt the numbers would make the committees unwieldy.



Seuntjens reminded Coston that pre-approval of the TAP annual report should be done sooner this year so TAP's report will be published on a timely basis. Coston said the pre-approval is more of a courtesy—it is TAP's report.

Berkey planned on utilizing information from the annual report instead of duplicating efforts so the success stories will not be included in the member's handbook.

David Meyer has agreed to work on annual report.

All completed assignments will be dropped and all open items carried to the minutes of this meeting.

Review / Approve Minutes

The changes suggested by Gwen Handelman and Bruce Twomley through email will be made and with those changes, the minutes were approved by consensus.

Agenda Items

- **TAP Member Handbook**
Lillian Woo reported that members have all the text together and in final form which incorporated all suggestions received at Denver Joint Committee meeting. Staff needs to insert the attachments to complete.
- **All TAP Meeting Agenda**
Joint Committee reviewed the draft agenda for the November All-TAP meeting.

On the first day the committee chairs will present their annual reports. Later, the issue committee program owners will describe their focus for the upcoming year and the role of the issue committee members. Based on these presentations and the written committee description sheets, members will rank their selections. On Thursday, members will receive their issue committee assignments. Workshops are also on Thursday.

All committee meetings will follow the same agenda. Based upon feedback from last year's meeting, TAP Program Managers and the national office staff will facilitate the committee meetings. Program Owners will attend and describe the focus of the issue committee for the coming year, and the Local Taxpayer Advocates will attend the area committee meetings.

Rather than have 104 people introduce themselves, the Area chairs are to introduce their returning and new members during the area report time giving their name, city, and state. Area committees will be seated together. Handelman asked if it is possible for returning members to sit in on the new member orientation. Coston replied that unfortunately, the room is not large enough and, with new members and staff, is already near capacity.

- **Review of Ad Hoc Recommendations**
Seuntjens reported that the "Dos and Don'ts" recommended by Ad Hoc have been added to the new member handbook. Handelman objected that some "Don'ts" were overbroad, and Seuntjens agreed that changes would be considered.

The Committee then discussed the recommendation regarding Ad Hoc examining all regulatory and legislative issues. Handelman suggested removing the references to regulatory since it has not been clarified if the TAP charter does allow TAP to look at modifications to regulations. Bruce Twomley seconded; Jim Grimaldi, Seuntjens, Paul Nagel, and Teresa Smedley agreed. Concern was also raised about the willingness of members to turn the issue over to Ad Hoc. Meldman replied that any members from the originating committee who were interested would be invited to become temporary Ad Hoc members to assist in developing the issue. In addition, some members preferred following the avenue already established for bringing legislative issues to the National Taxpayer Advocate. The concern was that members would



too aggressively pursue legislative fixes taking time from TAP's primary mission.

The Committee then provided comments on Ad Hoc's recommendation for TAP chair election and chair-elect position rather than Ad Hoc chair becoming TAP Vice-Chair. Nagel objected to dictating who gets to run and that all members should have the same opportunity. Handelman felt new members would not have enough information to choose the chair elect. Teresa Smedley, Seuntjens and Eileen Shuman also opposed the recommendation.

Monthly Committee Reports Action Items

- **TAP Name Change**
David Meyer presented Area 2's recommendation to change the TAP name. There is confusion between TAS (Taxpayer Advocacy Service) and TAP. Although a lot of money, time, and effort has been spent in branding the name of TAP, the benefits of changing the name outweigh the drawbacks. Future costs of TAP and TAS staff dealing with the confusion would be saved. The name change should be done quickly, first, to start branding the new name and second, to stop spending on printing more materials under the old name. **Joint Committee reached consensus to elevate proposal.**
Action: Toy will format Name Change proposal and forward to Olson.
- **Refund Misleading Taxpayer**
Handelman suggested change in structure of proposal which was accepted and **Joint Committee reached consensus to elevate proposal.**
Action: Toy will format Refund Misleading Taxpayer proposal and forward to Olson.

Closing

Seuntjens thanked everyone for their participation on the Joint Committee and for making his job as chair easier. He also thanked staff for the great support of this committee.

Assignments

Seuntjens, Handelman, Meyer, Whah & McQuin:

1. Draft Annual Report.

Coston:

1. Follow-up for a response to TAP 04-010, Taxpayer Rights under RRA98
2. Follow-up on non-responses to TAP recommendations.
3. Coston will take this issue of Ad Hoc working the legislative issues to NTA.
4. Coston will ask Olson if he can have the authority to do the detailed pre-approval of the annual report.

Staff:

1. Ensure an electronic form of the handbook is available on TAPSpeak soon.

Toy:

1. Obtain the name of the program owner from the Area 7 analyst for the Interactive Installment Agreement and Improvements to CP521 Notice proposals.
2. Format the proposal for elevating the Interactive Installment Agreement and Improvements to CP521 Notice proposal and elevate to the IRS a copy of the CP 521 Notice proposal should be forwarded to the TAP Notice Committee.



3. Format the proposal for elevating the Marketing TAP and Advertising TAP in Publication 1546 proposals and elevate both to the IRS.
4. Send out the number of alternates for each state after the list is finalized.
5. Format Name Change proposal and forward to Olson.
6. Format Refund Misleading Taxpayer proposal and forward to Olson.



Joint Committee Minutes

September 11, 2004
Denver, Colorado

Exit Interviews

Woo and Coston developed an exit interview survey. Its purpose is to look at various areas of member's level of satisfaction as well as to approach things from a positive outlook. It is broken down into three areas: your participation on the area committee, your participation on the issue committee, and your overall satisfaction. It will be sent out to all non-continuing members. Brodbine-Ghoniem suggested continuing the positive tone by reversing the order for rating using excellent first and poor last. Should also include a blurb about how long it will take to complete the questionnaire. Coston said it will be totally confidential. Nagel suggested using the same wording on the first question in the area and issue sections. Coston said this was developed when some members said they dropped out because they felt intimidated by others having more subject knowledge than they had. This is important feedback. Woo said this is a draft. What thought something should be added about what was your best experience and about best practices Woo suggested for tallying purposes, the questions would have to be in the form of multiple choices. The committee then brainstormed their ideas for the multiple choices:

What did you like best?

- Making a difference
- Getting to know different people
- Face-to-face meetings
- Working with the IRS
- Advocating for substantive issues
- Advocating for the taxpayer
- Learning about issues
- Being told by the IRS that your recommendations were helpful
- Having an avenue to express concerns
- Interaction with other panel members
- Learning about the IRS

What could be improved?

- Teleconferences
- Lack of feedback
- Short deadlines
- Being told you cannot bring an issue to an issue committee
- Time commitment
- Communication
- Outreach opportunities
- Coordination with the LTAs
- Completeness, accuracy, and promptness of meeting minutes
- Marketing
- Continuity of program ownership

ACTION: Toy will send lists (What you like best / what could be improved) to Woo and Steinberg by 09/13/2004.

ACTION: Woo and Steinberg will revise the survey to encompass the Joint Committee's suggestions.



From Woo's experience a lot of polls are very difficult to quantify. The lists are easier to tabulate. Nagel suggested being able to select more than one.

Review of Annual Meeting Agenda

Coston said the staff is working feverishly on the annual meeting. The complexion will be very similar to the last one. There will be a half day orientation for the new panel members on Wednesday, November 3. The rest of the TAP membership will meet all day Thursday, Friday, and a half day on Saturday, November 4-6, 2004. The Joint Committee will meet briefly Saturday after the general meeting is completed.

Thursday: There will be speeches by the Commissioner, Secretary of Treasury, NTA, and the Small Business Self Employed and Wage & Investment Commissioners. The TAP chair will cover the annual report. There will be the issue selection process. A representative from the National Public Liaison will be there and there will be further discussion of partnering with IRPAC and IRSAC. There may possibly be an IRSAC volunteer talking about their role. There will be the chair's annual reports.

Friday: Workshop sessions, for example, Media 101, Advanced Media, Public Speaking, Grassroots and Outreach, etc. Then issue committee meetings and election of the TAP chair.

Saturday: Area meetings and the Joint Committee Meeting.

ACTION: Toy to send PowerPoint template to chairs to use for the annual meeting.

Coston said he would like to have the final agenda ready by the October Joint Committee conference call.

October Joint Committee Teleconference

Steinberg questioned whether he should attend the October Joint Committee conference call since his membership is not extended. Coston replied that all chairs terms were extended through the annual meeting and all chairs or their representative should plan on attending the October conference call and annual meeting.

ACTION: Toy to remind current chairs that the committee chairs' membership are automatically extended through the annual meeting and to conference in on the October call.

Time Commitment

Coston said there was a lot of dialog back and forth about time commitment. This time staff made it clear during the interviews that it will be 300 to 500 hours. Members need to look at how you can best use your time expenditures. The charter says you will meet at a minimum once a quarter; it does not say monthly. Each member has an area committee and issue committee assignment, not to mention the sub-committees and outreach time commitment. That's already three meetings a month, plus another one if you are a chair. Coston asked members to consider that TAP committees are not expected to meet every month. Don't stretch yourselves so thin. Handelman said there really isn't a need for some committees to meet on a monthly basis, but some are working so hard because it is so seductive when you know you are making difference. Maybe there should be a choice of only being on one committee. Steinberg said some members said they were busier on their issue committee than the area committee. As chairs, we do 350 to 400 hours easy. The quality of work that comes out of the committee is in direct correlation to the time expended. Brodbine-Ghoniem suggested the area committees meet quarterly and issue committees meet monthly. McQuin said these are important discussion topics during the annual meeting, as committees will be asked to set their meeting schedule for the next year. DiMartino said the lack of participation by some members was a problem causing other members to work harder. Woo thought it was necessary that every member be on an issue and an area committee. Seuntjens agreed on the value of both committees. It's easier on the issue committee because the program owner tell you what your issue is while the area is a little more difficult.



Transition of Chairs' Role

Seuntjens felt that a two year term should be the maximum term for all chairs. There is a need for the rollover to keep the vision and goals fresh. TAP wants a transition but not all at once. Chairs who have served two years should step down from their chair assignment; however chairs can become the chair of a different committee. All chairs should be elected every year but should not be the chair of the same committee for more than two years. Meldman suggested the current chairs take the time to mentor and work one-on-one with the new chair for an easier transition. Woo suggested extending the mentoring for each new member to have a big brother/big sister.

EITC and Payroll Chair Reports

- **EITC – Handelman**

Handelman reported that the EITC Committee had two productive face-to-face meetings, which included serving via a one and one-half hour teleconference as a focus group for the Office of Legal Counsel on defining the EITC requirement that certain taxpayers care for a claimed child "as the taxpayer's own child" and offering oral feedback on online educational materials, including a toolkit for tax preparers and a prototype eligibility tool to allow taxpayers to determine online if they are eligible for EITC. Following each meeting, the EITC Committee submitted several sets of written proposals recommending improvements to EITC notices, educational materials, and EITC marketing and outreach. Among the disappointments were that another Committee member resigned due to family obligations; that program owner requests for feedback always come with short deadlines; and the lack of opportunity -- despite repeated requests -- to preview outreach materials prepared by outside vendors. Some members were particularly distressed at the lack of opportunity for the Committee to submit written comments on the online eligibility tool. In response, the program owners invited individual members to submit written comments, exemplifying the cooperative relationship between the Committee and program owners. Although the Committee has not received formal written responses from program owners, it has come to the attention of Committee members that Committee suggestions have been incorporated into EITC forms, notices, and educational materials, although in one case chief counsel's office rejected Committee suggestions. A draft annual report was circulated at the last face-to-face meeting for discussion, revision and approval, and responses to the self-assessment portion of the form were collected anonymously and compiled by Handelman.

- **Payroll – Steinberg**

The Payroll Tax Committee has completed work on all of issues the program owner assigned. The committee request that payroll no longer continue. The committee was very successful on the reporting and deposits issues. The committee recommended a greater emphasis on Electronic Federal Tax Payment System (EFTPS), better employer information, and training on reporting for payroll taxes. To that end, we served as a focus group for the issue owner and are taking responsibility for the new and improved Form 941, Employers Record of Federal Tax Liability, which will be effective January. Deposits – the way forms are written. Penalties – there are six different categories of penalties with four different percentages of penalties. The committee recommended simplifying the structure but this is regulatory so the committee also advocating for employers using EFTPS not being assessing a penalty if the employer has a good record for three years and makes a mistake. The Payroll Committee worked with an Area 4 subcommittee on the W-4 Form; the task was broken down into several sub issues. The recommendations included a check box on the W-4 for non resident aliens. The Area 4 Committee took over some of the W-4 issues. It is very complicated form and they recommended two different W-4s; a W-4EZ, and a W-4 EZ for single taxpayers only. Mary O'Brien is writing the recommendations on the W-4 Form. The committee is currently writing their annual report.



Annual Report Writing

Seuntjens reminded the chairs that their annual report is due to him by October 15, 2004. Seuntjens asked for volunteers for writing the annual report, a committee of no more than four people, himself and three others. Handelman and Whah volunteered, and DiMartino will ask David Meyer if we will help, too. Seuntjens asked McQuin if her office could provide staff support, and she agreed. The committee reports are due by October 15, and it should take four to six weeks to compile, so the final report should be out to you in early December. Seuntjens asked Coston to go to the NTA to ask for the delegated authority to approve the report.

ACTION: Coston will ask Olson if he can have the authority to do the detailed pre-approval of the annual report.

Handelman asked if there would be any value for NTA Olson to see the individual committee reports. Coston replied that she would see the individual reports from the Annual Meeting. Steinberg asked if TAP could emulate the procedures that IRPAC and IRSAC follow when they elevate their reports. Seuntjens said TAP has a different routing path since TAP sends the report to Olson who sends it on to Treasury.

ACTION: DiMartino will ask David Meyer to volunteer to help write the annual report.

Miscellaneous

Steinberg recommended that all TAP staffs be expanded. They work way too hard. It is detrimental to the quality and quantity of work being generated. The rest of the committee agreed. Coston replied that he had just had a conversation with NTA Olson about this subject and she okayed adding one analyst to each office. Now the proposal needs to be presented to the advisory group for approval. Olson would also like to see each committee have two face-to-face meetings each year plus the annual meeting and recommends having one of the meetings earlier in the year. Coston said he and Manager Nicholas will be interviewing for a new analyst in Seattle to replace Anne Gruber. Analyst O'Brien has been working a Herculean effort to support all their committees.

Meldman asked for a round of applause for Coston and the job he did. We had an initial lack of support from National Office but that has changed. Seuntjens also came into the birth of a unique situation. We all struggled at first but have to give a lot of the credit to Seuntjens. Seuntjens said we have to thank the staff. They helped make this all happen.

Reminders:

- Joint Committee will not have a meeting on September 21, 2004.
- But, **will** have a meeting on October 19, 2004.
- The annual reports are due by October 15, 2004.
- No monthly reports are due for the October meeting unless you have an issue that needs to be elevated or issue committee work papers to attach.

Chair's Role at Annual Meeting

Handelman asked what the chair's role will be at the issue/area committee meeting during the annual meeting. Coston replied that chairs will be there as subject matter experts and he would like them to talk about best practices.

Meeting adjourned.

Assignments:

All:

1. If issue committees get responses, forward them to Toy. She does not track them but does note responses are received and the information appears on the TAP Recommendation Summary and in the Annual report.



Berkey:

1. Develop fact sheet of success stories for panel members to use as part of their outreach and to insert into press releases and will update to keep stories fresh (05-07-2004 to 05-08-2004).

Brodbine-Ghoniem:

1. Bring Adding Long Term and Short Term Capital Loss Carryover lines back to Area 1 for revision.

Coston:

1. After Treasury makes their selections for new panel members, Coston will distribute the alternate list.
2. Follow-up for a response to TAP 04-010, Taxpayer Rights under RRA98
3. Assign someone in his office to review IRSAC and IRPAC reports and report back to Joint Committee.
4. Coston will follow-up on non-responses to TAP recommendations.
5. Coston will take this issue of Ad Hoc working the legislative issues to NTA.
6. Coston will ask Olson if he can have the authority to do the detailed pre-approval of the annual report.

DiMartino:

1. Ask David Meyer to volunteer to help write the annual report.

Ferree:

1. Provide Handelman with copies of legislative proposals other committees sent forward to the NTA
2. Ferree will forward copy of the "Improvements to CP521 Notice to the program owners of the notices issue committee.

Steinberg and Jaffke:

1. Write minority report for aspect of the Expanding the Check box Authorization proposal for notices to be automatically sent to both the third party designee and taxpayer.

National Office Staff:

1. Review other IRS advisory group minutes for redundancy with TAP issues. National Office will serve as liaison with the advisory groups.

Nicholas:

1. Add email protocol to staff procedural manual.



Staff:

1. Ensure an electronic form of the handbook is available on TAPSpeak soon.

Woo and Steinberg:

1. Revise the survey to encompass the Joint Committee's suggestions.

Toy:

1. Send an updated list of who is extending their term to chairs.
2. Elevate Lien Processing and Identity Theft
3. Format the proposal for the Third Party Designee Authorization to include the automatic sending of processing notices to the third party
4. Format the proposal for elevating the Tax Transcript proposal and elevate to the IRS.
5. Format the proposal for IRS Correspondence/Change of Address proposal and elevate to the IRS.
6. Format the proposal for elevating the Married Filing Separate Notices proposal and elevate to the IRS.
7. Obtain the name of the program owner from the Area 7 analyst for the Interactive Installment Agreement and Improvements to CP521 Notice proposals.
8. Format the proposal for elevating the Interactive Installment Agreement and Improvements to CP521 Notice proposal and elevate to the IRS a copy of the CP 521 Notice proposal should be forwarded to the TAP Notice Committee
9. Format the proposal for elevating the Marketing TAP and Advertising TAP in Publication 1546 proposals and elevate both to the IRS.
10. Format the proposal for elevating the Simplify Form 1041 Instructions proposal and elevate to the IRS.
11. Format the proposal for elevating the Outsourcing of Tax Return Preparation proposal, attaching the minority report, and elevating to the Olson.
12. Close issue 04-028 on the Tracking Database.
13. Format the proposal for elevating the Eliminating Form 2688 and Increasing Automatic Extension to Six Months proposal and elevate to the IRS.
14. Add review of Ad Hoc recommendations to the October agenda
15. Send lists (What you like best / what could be improved) to Woo and Steinberg by 9/13/04.
16. Send PowerPoint template to chairs to use for the annual meeting.
17. Remind current chairs that the committee chairs' membership are automatically extended through the annual meeting and to conference in on the October call.



Joint Committee Minutes

*September 10, 2004
Denver, Colorado*

Members Present

- Elizabeth Brodbine-Ghoniem, Area 1
- Mario Burgos, Efiling
- Tony DiMartino, Area 2 and Notices
- Gwen Handelman, EITC
- Cheyaña Jaffke, Area 7
- Robert Meldman, Ad Hoc
- Paul Nagel, Schedule C Non-filers
- Tom Seuntjens, TAP Chair
- Teresa Smedley, Area 4
- Leonard Steinberg, Payroll Taxes
- George Sullivan, Area 3
- Bruce Twomley, Multilingual
- Sherry Whah, Area 6
- Lillian Woo, Area 5

Members Absent

- Skip Eshelman
- Jim Grimaldi
- David Meyer

Staff Present

- Bernie Coston, DFO
- Sandy McQuin, TAP Manager
- Patti Robb, Note taker
- Barbara Toy, Program Analyst
- Nancy Ferree, TAP Manager
- Judi Nicholas, TAP Manager
- Sandra Ramirez, TAP Manager

Guests Present

- Christopher Lee, Attorney – Advisor
- Tom Sherwood, Denver LTA
- BJ Burleigh, Secretary



Friday, September 10, 2004

Welcome / Announcements / Review Agenda

Tom Seuntjens said that Bob Meldman will be facilitator / timekeeper for the meeting. Three recommendations will be added to that portion of the meeting.

Roll Call (Quorum is Nine)

Quorum met.

Bernie Coston introduced Christopher Lee, Attorney and Advisor, who recently joined the staff of the Taxpayer Advocate Service (TAS). He is instrumental in working side by side with Coston and is Nina Olson's, the National Taxpayer Advocate's (NTA's), direct counsel. There are six special counsel positions working with Olson on issues for the annual report to Congress. In relation with Low Income Tax Clinics (LITC) and the Taxpayer Advocacy Panel (TAP), legal or other advisory questions go to Lee. He is also working on Individual Taxpayer Identification Number (ITIN) and Earned Income Tax Credit (EITC) issues for Olson.

Coston gave an update on recruitment. At this point, Olson has blessed the list of selectees and alternates and the list was forwarded to Treasury. He again thanked all who worked on recruitment. Members and staff expended a lot of time and effort in interviewing and working in a fast paced environment. Now selections need to go to Treasury for the final selection. Coston will follow-up with Treasury next week. There will be fifty-four people coming on board as new TAP members for the November annual meeting. Cheyaña Jaffke asked if the chairs could be informed of new members. Coston said yes, but after names come back from Treasury. TAP staff will notify selectees first and then provide the names to the chairs. Some of these people will turn down the position when they are called and staff then needs to go to the alternate list. Sherry Whah asked how many of the fifty-four are alternates? Coston replied the fifty-four are actual selectees and the alternate pool is beyond that number. Seuntjens asked if any of the new selectees later resign how quickly can TAP go to the alternates and replace the departing member. Coston replied immediately, the alternates already had the fingerprinting and tax background checks and the list of alternates has also been sent to Treasury for approval. . Handelman asked if there were alternates for every state, and Coston replied yes, states with only one representative have one alternate; states with more members have more alternates. Paul Nagel said now that program managers are tracking attendance on a quarterly basis, are the chairs going to get a copy? Seuntjens replied that this was already the procedure and any chair not receiving the report should check with their analyst. After reviewing the list, chairs should advise Seuntjens and Coston if a member is not participating since non-participation is grounds for possible removal. Coston did take look at the attendance and approached some members as to what their intentions were and asked some to step down. Some have agreed.

Leonard Steinberg said member, Gerald Gensiejewski, from Area 2 and Ad Hoc wrote an email proposing that the alumni of TAP should be considered as a non-legal resource for area or issues that are being worked and did TAP have response. Lee answered that the Federal Advisory Committee Act (FACA) covers advisory groups and government cannot expend resources on a group not chartered. There are a couple exceptions to FACA that might apply; one, that Government agencies can ask individuals, but alumni would be considered a group because of their prior interaction with TAP. Or, groups can organize on their own and ask for a meeting with IRS and can become involved with TAP in that way. Steinberg asked if staff could maintain a list of Alumni. Lee responded that there is already a list of TAP/CAP alumni on the TAP website. Lee suggested maintaining a list of alumni who are willing to be contacted. Individual to individual is acceptable. Coston added that alumni can not be part of any recommendations or part of a decision. Seuntjens said the new TAP handbook will list member's knowledge, skills, and abilities (KSA) and can include the alumni.

Mario Burgos asked if there was a current list available of who was extending their term a year. Coston said there had been some changes but we will get out a new list.

ACTION: Toy will get an updated list of who is extending their term to chairs.



ACTION: After Treasury makes their selections for new panel members, Coston will distribute the alternate list.

Seuntjens asked how far ahead of the November meeting, will new members be informed? Last time, people were notified the week of or the week before the annual meeting. Coston will follow-up with Treasury on Monday and will make it very clear it is important to know well in advance. Coston will make it a high priority but can not dictate the pace to Treasury. Coston's personal objective is to let people know by the end of September which gives people a month's notice. The notification letters are ready to go as soon as the selections are made.

The staff has been working on the annual business meeting. November 3 is orientation for new members. Current members are not expected to attend this session which will cover travel, FACA rules and regulations as related to advisory committees, and their roles and responsibilities as far as working with the business units. The actual meeting will be November 4, 5, and 6. The main section of the annual meeting will cover new chair elections, training sessions on areas defined as critical needs for membership, and announcing the new issue committees. Michael Chesman and Sue Sottile are looking at potential issues for committees. Some current issues may not be the proper issue anymore; IRS uses the strategic plan of operating divisions and marries that with the critical issues to address. Members will travel into Washington, D.C., on Wednesday, November 3, and return home the afternoon of Saturday, November 6. The meeting will be all day on Thursday, Friday and a half day on Saturday.

Burgos felt some issue committees lent themselves more to tax practitioners than taxpayers so when you restructure, make it more obvious to members so they can select the best issue for their interests and skills. Sandy McQuin added that this was discussed during the last staff meeting and that TAP need to identify skill sets and make it clear during selection what the focus of the issue is and if the program owner has identified a particular skill set needed. Steinberg asked about issues that will last more than two to three years like Notices and asked if a standing committee was considered. Coston replied definitely, but it all falls back to the operating division and what will they support. Gwen Handelman expressed concern if some issues were identified as being practitioner orientated. Lay people, with help of staff and practitioners, can come up to speed on this type of issue and give the true citizen input. Coston said the skills set needed and the focus of the issue may just need to be spelt out. Judi Nicholas suggested using the payroll tax committee as an example; the focus was to reduce burden for small business for payroll, but almost no small business owners were on that committee. Burgos asked why have issues for TAP suitable only for practitioners where the focus is on the general public Instead IRS should use a FACA practitioner groups. TAP needs to identify issues that lend themselves to taxpayers. Nagel added that the turnover of program owners slows down the pace of the issue since each owner has a different agenda. Coston has already talked about the turnover with Chesman and Sottile. Steinberg said as tax practitioners we are advocates for taxpayer not for ourselves as practitioners. Teresa Smedley added that the one thing that has impressed her on this panel is the different perspective average taxpayers who may not have any tax law training bring to the issues. The learning curve is a little steeper for them but they do contribute. Smedley doesn't just represent practitioners; she also provides the perspective of all her clients as taxpayers.

Seuntjens asked to see a copy of the draft agenda for the annual meeting prior to the October Joint Committee meeting. Burgos asked to get the descriptions of the new issue committees, as well as the program owners' objective and goals before the annual meeting. Nicholas said staff would like to have the program owner descriptions of issue committees far in advance and also have program owners spend a few moments during the annual meeting talking about their expectations so members have enough information to make an informed decision.

- **Outsourcing of Tax Return Preparation**

Coston talked about outsourcing of tax preparation. He spoke to NTA Olson on this issue and at this point in time, she does not want TAP to become involved. Maybe at some point in the future, but not now. Handelman would like Area 3 to present their opinion and offer support to

the NTA on this issue and asked to see examples of letters other committees have sent to NTA regarding legislative issues. Nancy Ferree said she has some examples in her office and will distribute them.

ACTION: Ferree will provide Handelman with copies of legislative proposals other committees sent forward to the NTA.

Handelman said the proposal has two parts; one is a proposal to clarify regulations about unauthorized disclosure of return information and the other is to amend Circular 230. The minority report focused on amendments to Circular 230 which pertains only to those tax preparers who are authorized to practice before the Internal Revenue Service (IRS). Discussion followed on whether Olson's decision was based on the subject of the issue or whether it was outside of TAP's scope. Coston did not have clarification on Olson's reasoning for her response. Panel members expressed concern if Olson would direct the TAP on which issues to work and to avoid. Bruce Twomley thought Olson's decision a very odd state of affairs and made the decision looks arbitrary or secretive. It was troublesome to him because of the work and thought invested in this issue. There is the risk for advocates getting too bureaucratic and the other side is the risk of getting too chummy and abandoning issues that are troublesome to the agency. Handelman said Ferree already raised the issue whether or not this proposal was in the scope of TAP. It does not require a legislative fix but they are legislative regulations, and while the IRS has a role in revising them, it is actually Treasury who would make the change. Handelman agreed with Twomley that an issue should not be discarded because some one at IRS has a problem with it. Smedley's understanding was that the NTA would answer the question on whether or not the issue is within the scope of TAP. Smedley, speaking from the point of view as a taxpayer, said she would like to be informed if someone shares my confidential tax information with some one outside this country without my knowledge. The push/pull here is whether this is legislative or not. Meldman said there is a simple solution; it doesn't have to be sent as an official TAP issue. Meldman suggested sending the proposal along with the minority report to Olson. Olson then has all the information before her and she, as the National Taxpayer Advocate, has all kinds of venues to act on it. Burgos and Nagel both recommended the issue being brought back to the Joint Committee. Seuntjens suggested bringing the proposal back to Area 3 for a decision on whether it should go directly to Olson or brought back to the Joint Committee, both avenues can communicate to Olson. Handelman said Area 3 made the decision to bring to Joint Committee believing it to be their only choice. Sullivan added that by the comments made at their last meeting, he did not know which avenue Area 3 would take but knows they will not drop the issue. Twomley's concern is that if the procedure is for comments to go straight to Olson, the process becomes invisible to the rest of TAP. Ideally recommendations, need to go through the TAP system. Lillian Woo agreed with Meldman--reword the proposal and send to Olson. This issue is a logical subset to an assignment Olson gave to Ad Hoc earlier. Ad Hoc was assigned the confidentiality and disclosure requirements for practitioners and outsourcing is a logical subset. Copy all TAP members to keep everyone informed. Seuntjens said the proposal can also be brought to the Joint Committee and the Joint Committee to forward to NTA as spokespersons for all of TAP. Olson would be best program owner for this type of issue. Handelman felt it would be a stronger recommendation if it goes through the Joint Committee and asked that the issue be added to the recommendation part of the agenda. This was agreed upon.

- **One last item for National Office Report**

Coston announced that TAP has about 90% of tax checks back for the new panel members.

Review of Assignments

- **TAP 04-010, Taxpayer Rights under RRA98**

Twomley asked about the status of the response to the Taxpayer Rights under RRA98 issue. It has been almost twelve months and TAP still has not received a response. Coston stated that TAP did receive a response from the NTA but reply did not match the proposal. There was a misunderstanding of what TAP proposed. Coston will follow-up.



ACTION: Coston will follow-up for a response to TAP 04-010, Taxpayer Rights under RRA98.

- **Berkey's assignment on the Media Guide**

In the absence of Berkey, Ferree and McQuin handed out a sample of the pocket Media Guide and discussed its purpose. The pocket guide is designed is to help members do an outreach. There is a tear-off strip on the end so you can keep the section on communication tips but leave the talking points and the rest of the information behind. This guide will also be used by Communication and the Local Taxpayer Advocates in their outreaches.

- **Review of IRSAC / IRPAC Reports**

The original assignment was to have staff in National Office review Internal Revenue Service Advisory Council (IRSAC) and Information Reporting Program Advisory Committee (IRPAC) minutes and to keep the panel updated of any issues they are working that are related to TAP projects. TAP may be able to provide information on issues TAP is currently working even though IRSAC and IRPAC did not indicate they wanted TAP input.

ACTION: Coston will assign someone in his office to review IRSAC and IRPAC reports and report back to Joint Committee.

- **Other Assignments**

Completed activities will be removed; uncompleted activities will remain until completed. Whah stated that she discussed the On Hold for Toll Free issue with the Area 6 member who brought it forward and the remaining members of the area and decided that the issue would need to be reconfigured due to changes in the toll free system.

ACTION: Toy to elevate Lien Processing and Identity Theft.

Review / Approve Minutes

Minor changes were suggested for the August minutes. Minutes were approved with changes

Area 1, 2, and 3 Chair Reports

Seuntjens stated this oral report is intended to be brief but is a lead in to the written annual report which is due October 15, and the oral report to be presented at the national meeting. Chairs should use the September committee meeting to have the whole committee provide input to the annual report and help put the right emphasis on this annual report.

- **Area 1 – Brodbine-Ghoniem**

Elizabeth Brodbine-Ghoniem filling in for Jim Grimaldi reported for Area 1. Area 1 is working together on the annual report; writing the annual report is part of the Area 1's face-to-face meeting at the end of the month. Area 1 has put together three proposals--advertising TAP in the TAS Publication 1546, this proposal began much broader, advertising in all publications and instruction booklets, but narrowed down to advertising in the TAS publication, the elimination of the Form 2868, Application for Additional Extension of Time To File U.S. Individual Income Tax Return, and making a six month extension automatic and combined into one form, and adding additional lines to the Schedule D form for carrying over the capital loss from previous years.

- **Area 2 – DiMartino**

Tony DiMartino reported for Area 2. Area 2 worked on the proposal for adding an option that allows taxpayers to designate a percentage and is still waiting for a response. Another proposal is changing the Form 104, Tax Return for Estates and Trusts. The committee first looked at recommending a 1041EZ limited to estate filing only. One subject matter expert from IRS thought it could be done, but another expert consulted later thought it too complicated and the EZ could never be done. Area 2 then shifted to separate instructions for simple estate filing of the Form 1041. Other current active issues include: Dr. Perros



suggesting a standing issue committee to review forms and publications, similar to the notices team; an Area 2 subcommittee requested change in the TAP name because of confusion between TAS and TAP. Area 2 has been active in outreach. Dice Bobb was on some radio programs in North Carolina and spoke at a local Kiwanis club. Steinberg involved in practitioner forums. Area 2 members also participated in the nation-wide tax forum several. Other members were active in outreach to local church groups, other community groups, and nation-wide practitioner forums. Area 2 has subcommittee formed to leave blueprint of lessons learned, a summary of committee recommendations so far, and recap of success what worked well for groups and what did not work well set of program for the new members. Chair will include summary of lessons learned in the annual report.

- **Area 3 – Sullivan**

George Sullivan reported for Area 3. A subcommittee consisting of Owen Oatley, George Sullivan, and Program Analyst Sallie Chavez produced a rough draft of the area's portion of the annual report. The rough draft will be on the agenda for the next Area 3 meeting. The full committee will work out the details. There will be input from each member plus the subcommittees' chairs. The annual report will have information on outreach performed and recommendations for next year's outreach program. Sullivan will not be attending the annual meeting and Buck Paolone will be representing Area 3. Each member was asked to complete a self-assessment and bring to the face-to-face meeting. Area 3 is preparing an additional issue to elevate, however hurricanes have prevented work completion.

TAP Handbook

Seuntjens acknowledged Woo, Jaffke, Sandra Ramirez, and Tersheia Carter for the effort on the handbook. Woo reformatted the document so it has the same look and feel of the staff Standard Operating Procedural book. This objective of putting all the information new members need expanded from the effective committee's document to an all encompassing handbook for members. The handbook will be included in the national meeting binder with dividers for the national meeting agenda, materials for the workshops, area, and issue committee meetings, and the handbook. National office already ordered two-inch binders with divider tabs and is looking at including cd-roms of the NTA's Annual Report to Congress. Brodbine-Ghoniem asked if the handbook will be available electronically as well. Seuntjens replied, yes it is our objective to have it on TAPSpeak. It should not be in a PDF file as it will be a living document and will need to be updated or changed from time to time.

ACTION: Staff will ensure an electronic form of the handbook is available on TAPSpeak soon.

Brodbine-Ghoniem suggested adding a tip in the handbook about getting information via Email. There are a lot of emails coming through so it may be best to encourage members to have a separate TAP email address so they know the information pertains to TAP and is not accidentally deleted as spam. Also, when possible have hyperlinks. Ramirez said the staff manual has hyperlinks and the same links would carryover to the TAP member handbook. Nicholas mentioned that the handbook will be presented to the new members as part of orientation. Jaffke suggested adding the information on established TAP email protocol. TAP should be in the subject line of email messages. We need to add this to the communication chapter.

ACTION: Nicholas will add email protocol to staff procedural manual.

Seuntjens said to look at major topics on the handout. Those are the tab levels in the handbook. Handelman suggested having operating procedures included as a whole in the appendix. Nagel noticed there was no information on the outreach of TAP chair as national spokesperson. There is nothing on individuals with subcommittee participation, legislative issue procedures, or procedures for contacting Olson directly. Handelman suggested not mixing outreach and communication. Burgos said kudos to whoever put this document together. Seuntjens said most of this came from the TAP Guidance Document and the staff operating procedure outline. Steinberg suggested it was standard in having TAP's mission statement and objectives placed in the beginning of the document. Smedley noticed



secretaries were not included. Handelman said there was no reference to vice-chair. Seuntjens said the document has to be a “living” document as there is some talk of the vice-chair being groomed to take over the chair role; the chair should copy the vice-chair on all correspondence. Nagel said you need to add best practices too.

Area 4, 5, and 6 Chair Reports

- **Area 4 – Smedley**
Smedley said Area 4 had been spending the last six months wrapping up old issues and trying to determine whether any new ones can be wrapped up prior to the end of the year or be put in the parking lot for new committees to consider. Among the issues Area 4 elevated were the lien desk recording issue, the innocent spouse issues, the married filing separate issue, and the VITA/TCE test/retest issue. One new issue Area 4 worked on in conjunction with the Payroll Committee was the Form W-4, Employee’s Withholding Allowance Certificate. That issue was wrapped up a week ago. Area 4 is still waiting for a response to the “Just in Time” which is over a year old and was a hold over from the original Citizen Advocacy Panel. Area 4 held their final face-to-face in July in Louisville, Kentucky. Area 4 started working on our self assessment for the annual report. Each member wrote up a paragraph on their issue and submitted to Delzer for compilation. Area still has one active issue—Federal Insurance Contribution Act (FICA)/Medicare Claims which are claims for foreign nationals who should not pay FICA but have trouble getting it refunded to them after it is withheld in error. Area 4 will try to have that last issue wrapped up at the September meeting.
- **Area 5 – Woo**
Woo said Area 5 looked at ten issues since May. Three were dropped, three were elevated, three will be elevated, and one is still active. Outreach is active; one Area 5 member attended the first tax fraud festival. Area 5 started working on the annual report in August which is being consolidated now. Area 5 completed the self assessment. All the new issues were put in the parking lot to be considered by the “new” panel.
- **Area 6 – Whah**
Whah reported that the Area 6 committee is cleaning up the issues in process. Outreach is different in Area 6; some only outreach on one-to-one. Some members have health problems which has stopped their outreach programs. Area 6 has started an outline on the communication strategy--what TAP members could do, whether the focus should be one on one or groups, news articles, etc. The strategy will further identify who in community to reach out to. Area 6 is working on the self assessment report and it was forwarded to one individual to compile. Whah asked each person to write a brief description of the issue(s) they brought forward.

Annual Meeting Reports

Whah asked if the self-assessment should be a part of the oral report at the national meeting. It was agreed that the information should be shared within the committee and not in the written annual report or the report presented at the annual meeting. Smedley thought there were a lot of good proactive comments on things they would like change in the IRS and would hate to see that information go nowhere. Seuntjens clarified that he meant the actual scoring part of the self-assessment and not necessarily the comments. Meldman asked if for the benefit of the new members if things should be kept upbeat. Burgos said you need to set realistic expectations but you need to present accomplishments. Don’t do the numbers but there are ways of paraphrasing comments to suggest improvements. McQuin added that success stories will be incorporated and available during the meeting.



Seuntjens suggested using facilitators at the issue and area committee meetings during the annual meeting. Handelman asked if it could be a staff member as it can be difficult for a fellow panel member to step into the role. Steinberg thought it unnecessary since at the Designated Federal Official (DFO) played the role of facilitator. Coston replied that by his own observance some DFOs might step in and take that role, but others don't. Self-facilitation by the DFO or another member may work on some committees, but it is difficult for a non-chair member to suggest using a facilitator so a directive on use is helpful. McQuin added that there may be certain times facilitators may be needed for example, just in the beginning.

Recruitment

During the break, Coston looked at the numbers related to alternates and reported there is 66 alternates on the list to Treasury for approval. DiMartino asked if some applicants were offended that they were alternates and Nagel inquired what their term would be if they were brought on as an alternate. McQuin replied some are offended some not but the emphasis is on how few vacancies on the panel. Coston added that some on the alternate list are fantastic candidates but there is no opening. Alternates will have a three year term with the new term beginning as they are brought on board.

Review and Approval of Area Recommendations

- **Expanding Third Party Designee Authentication – Hanna**

After discussion and a preliminary show of hands that the proposal could not be accepted as written, the Joint Committee with the agreement of Ed Hanna who was teleconferenced into the Joint Committee face-to-face meeting decided to break this issue's proposals into separate issues.

The first proposal was the expansion of the third party designee authorization from one year from the due date of the return, excluding extensions, to three years. Although some members expressed concern that preparers might change during the period, the members agreed that the one year excluding extensions was too short. A return filed by October took a few months to process and it was not unlikely that a return processing error notice and responses to that notice would go beyond the one year time frame. **Expanding the third party designee authorization to three years passed by consensus. Vote 14 thumbs up. ACTION: Toy will separate the four proposals, format the Third party designee authorization expansion to three years and elevate the proposal to the IRS.**

The second proposal up for discussion was the "Third Party Designee, Automatically receiving copies of Notices." Bob Meldman asked if Hanna was proposing expanding the type of notices included in the authorization or just who should be sent the notices. Hanna replied that who should receive notices; who should be primary contact was split from additional authority. To be clear, the third party should be co-recipient of IRS notices about math errors, offsets, and return preparation. By checking the box, the practitioner should be notified automatically at the same time as the taxpayer. Burgos asked for clarification of those who opposed and why. Steinberg is opposed because he is concerned about subsequent years. The taxpayer could change preparers and for privacy issues, it should be up to the taxpayer to decide who should address the notice. Meldman stated that tax practitioner is not getting a new power; the designated party can already request the notices. Steinberg's concern is if the third party designee is not a practitioner. Teresa Smedley asked how the authorization is cancelled. The third party authorization has to be revoked in writing not through phone call. Steinberg's concern is for the taxpayer and long term consequences. Burgos said that from my standpoint as a taxpayer, if I receive a copy of the notice, I can still choose to bring to someone else. Sherry Whah added that she does not believe the taxpayer would be at risk since the information was on the return and the preparer would have access to all that information through preparation. Another concern raised by Steinberg is that the check box has now become part of the return and is automatically checked and how many taxpayers are aware of

all the implications? **Seuntjens asked for another vote, there are still two thumbs down.** Those for the proposal felt receiving duplicate notices was authorized by filing the Form 8821, Tax Information Authorization, and if the third party designee checkbox was equivalent this option should be available by checking the box on the tax return. Reasons given against were privacy issues if the taxpayer changed practitioners or third party designee was not a practitioner.

Handelman suggested a minority report since an overwhelming majority agreed to the proposal. Burgos agreed because otherwise Joint Committee becomes roadblock to elevating area recommendations. Jaffke suggested this only be done if there is a super majority. Jaffke and Steinberg were asked if they can live with a minority report; they agreed, and will write the minority report.

ACTION: Steinberg and Jaffke will write minority report for aspect of the Expanding the Check box Authorization proposal for notices to be automatically sent to both the third party designee and taxpayer.

ACTION: Toy will format the proposal for the Third Party Designee Authorization to include the automatic sending of processing notices to the third party.

The third aspect of the proposal, expanding the authority to include underreporting or non-reporting received 11 thumbs down. The reasons given were privacy rights and risks to taxpayers discussed earlier and the belief the designation should only include information that was provided during return preparation. Part of this concern is the IRS recent tightening of rules on who can be assigned a power of attorney --only those covered by circular 230 and are authorized to represent the taxpayer before the IRS.

The fourth aspect on extending the authorization to estimated tax payments for the next tax year was also not passed by a vast majority voting thumbs down. This was based on the right of taxpayers to change practitioners from year to year and the fact the designee is not necessarily a practitioner but could be a neighbor or relative.

- **Schedule K-1 — Hanna**

Hanna explained that the committee was not asking for the basis to be reported on the schedule but reporting any items that could affect basis, either increasing or decreasing, for that year. The benefit to taxpayers is they have the information needed to report the correct basis. Both IRS and taxpayer are assured the correct basis is reported. The main objection to this proposal is that taxpayers did not want to be forced to provide more information than the IRS required. Tax return preparation requires many worksheets and balance sheets to support the return. Taxpayers need to keep these records to support the tax return but not necessarily submit the information to the IRS. The majority of the joint committee felt the right not to disclose additional information to the IRS outweighed the burden on taxpayers who do not keep the necessary supporting documents and voted thumbs down on this issue (10 thumbs down, 4 thumbs up).

- **Tax Transcripts to Taxpayers — Woo**

Lillian Woo presented Area 5's proposal recommending that IRS field offices resume providing taxpayers with the tax return and tax account transcripts. In 2003, the IRS discontinued providing transcripts to taxpayers who came into the Taxpayer Assistance Centers. Taxpayers need the transcripts for a variety of reasons and it is a hardship now to have to wait two weeks for the information. The solution is we would like the transcripts issuance reinstated. **Consensus reached to elevate.**

ACTION: Toy will format the proposal for elevating the Tax Transcript proposal and elevate to the IRS.

- **IRS Correspondence/Change of Address — Woo**

Lillian Woo presented Area 5's proposal regarding taxpayers' change of address. The committee looked at many ways for IRS to ensure taxpayers get interim correspondence. IRS uses two direct means of changing the address, correcting the address by filing your tax

return or filing the change of address form. The IRS also uses the postal service address information but the name on the tax return and the postal records must match exactly. Area 5's proposal is to recommend clearer instructions on the tax forms and instructions on the importance of IRS having taxpayer's correct address. **Consensus reached to elevate.**

ACTION: Toy will format the proposal for IRS Correspondence/Change of Address proposal and elevate to the IRS.

- **SB/SE Training Reduction — Woo**

The proposal is to require 40 hours of Continuing Professional Education and limit self study to between 25 percent and 50 percent of that time. Burgos asked how does this proposal benefit taxpayers. Meldman feels this is a primarily a personnel issue and may involve the union and is not within the scope of TAP. The Joint Committee agreed this issue did not fit into TAP's mission and could not reach consensus on elevating. (Vote 3 thumbs up, 9 thumbs down)

- **Married Filing Separate Notices — Smedley**

Smedley reported that this was a recurring issue for a particular taxpayer. Area 4 believes this is more of a personal taxpayer problem but the proposal is adding warnings to tax instruction to notify taxpayers of potential problems when they are married and filing separate returns. Handelman suggested specifically mentioning Form 1040 and Form 1040A instructions. Smedley agreed to the change and without further discussion the **Joint Committee agreed to elevate the proposal by consensus.**

ACTION: Toy will format the proposal for elevating the Married Filing Separate Notices proposal and elevate to the IRS.

- **Changes to Interactive Installment Agreement Website — Jaffke**

Area 7 acted as a focus group for the program owners on improving the Interactive Installment Agreement Website. Many of the changes suggested were not doable with the present IRS technology; however, the suggestions were still provided for when IRS was able to change the program platform. This proposal is the formal written referral. Joint **Committee reached consensus to elevate.**

- **Improvements to CP521 Notice — Jaffke**

During the focus group session, the program owner also requested feedback from Area 7 on the CP 521 Notice. Area 7 first suggested changing the notice to be more like a monthly mortgage statement showing the amount of payment, interest, and penalty due along with the balance remaining. However, it was explained that that couldn't be done and Area 7 decided to provide suggestions while staying within the confines of the present format. This proposal should also go to the same person that gets the interactive installment agreement write-up. Members of the notice issue committee requested a copy for the TAP Notice Committee as well as the Notice committee of the IRS. **Joint Committee reached consensus to elevate.**

ACTION: Toy will obtain the name of the program owner from the Area 7 analyst for the Interactive Installment Agreement and Improvements to CP521 Notice proposals.

ACTION: Toy will format the proposal for elevating the Interactive Installment Agreement and Improvements to CP521 Notice proposal and elevate to the IRS a copy of the CP 521 Notice proposal should be forwarded to the TAP Notice Committee.

ACTION: Ferree will forward copy of the "Improvements to CP521 Notice to the program owners of the notices issue committee.

- **Marketing TAP — Jaffke**

- **Advertising TAP in Publication 1546 — Brodbine-Ghoniem**

Burgos said he really didn't think marketing TAP is an IRS problem; it is more up to us if we



want to advertise TAP. Brodbine-Ghoniem said if you are already including a list of tax tips, why not include TAP and suggested looking at Area 1's proposal on including TAP's message at the same time. Burgos thought it was the worst way to advertise—in his experience, the worst way to find volunteers for Junior Achievement is getting lumped with 30 other volunteer opportunities. It's best to do it alone. Handelman agreed. Burgos said what is most important is for TAP members to get out and doing something. Meldman asked if Area 7 could adopt the language in Area 1's proposal. After more discussion and suggestions for improving the language, the committee took a break. During break, Jaffke and Brodbine-Ghoniem wrote the following to replace the wording in the original proposals:

SPEAKUP

The Taxpayer Advocacy Panel is an independent panel of citizen volunteers appointed by the Secretary of the Treasury to make suggestions for improving customer service at the Internal Revenue Service. Panel members from all 50 states, Washington, D.C., and Puerto Rico will not only listen to what you have to say but will also give your suggestions a voice. For more information call us at 1-888-912-1227 or visit our website at www.improveirs.org

Taxpayer Advocacy Panel (TAP) – An independent panel of citizen volunteers who make suggestions for improving the way IRS does business. Contact TAP at: 1-888-912-1227 or www.improveirs.org

Smedley's concern is addressing the Area 1 issue and the concern about including information in TAS publications because of similarities in name and there is already considerable confusion between TAS and TAP. Handelman said there is virtue to having longer versions and shorter versions. And, McQuin said to keep in mind that while not identical, every TAP message should be consistent. **The Joint Committee passed both proposals with the rewritten phrases by consensus.**

ACTION: Toy will format the proposal for elevating the Marketing TAP and Advertising TAP in Publication 1546 proposals and elevate both to the IRS.

- **Simplify Form 1041 Instructions – DiMartino**

DiMartino presented Area 2's proposal on simplifying the Form 1041 proposal. The issue was previously discussed during DiMartino's Area 2 report. The Form 1041 instructions are quite complex and give instructions for each line contains separate instructions for every type of estate and trust that can use the form. Depending on the interpretation of the instructions, the form could be filed incorrectly. To improve filing accuracy, Area 2 proposes separating the estate filing information in the instructions. **Joint Committee agreed to elevate the proposal by consensus.**

ACTION: Toy will format the proposal for elevating the Simplify Form 1041 Instructions proposal and elevate to the IRS.

- **Outsourcing of Tax Return Preparation – Handelman**

The outsourcing of Tax Return Preparation proposal was placed on the agenda. The **Joint Committee agreed by consensus to forward to Olson with the minority report attached.**

ACTION: Toy will format the proposal for elevating the Outsourcing of Tax Return Preparation proposal, attaching the minority report, and elevating to the Olson.

Area 7, Schedule C Non-filer, and E-file Chair Reports

- **Area 7 – Jaffke**

Area 7 sent four recommendations to the Joint Committee. Area 7 is proud of its accomplishments and the praise received from IRS when it accepted Area 7's proposal. In the beginning of the year, Area 7 set outreach goals for the committee and individually. For the

most part, Area 7 reached or exceeded our goals. The committee identified both passive and active outreaches; the passive would be simply leaving TAP materials. The annual report has been completed but still needs to be compiled.

- **Schedule C Non-filers — Nagel**

Nagel reported for the Schedule C Non-Filers committee. A couple weeks ago, at the Denver face-to-face meeting, three issues were elevated to the program owners. The first issue is SS4, *Application for Employer Identification Number*, and the questions to how wages are reported. The committee provided information to the IRS and that issue is closed. The second issue was the 1099 information reporting forms and the IRS matching program and how the information from the matching program is tied to correspondence. Better definition of what partnerships and corporations to exclude from the reporting program and what is contract labor. Another issue which will be adopted in 2004 is maximum for total expenses on determining if the Schedule C-EZ, *Net Profit from Business*, can be used will change from \$2,500 to 5,000. Another proposal is to include the benefits of claiming social security credits for reporting income even if it is not reported to the IRS on information reporting form and other ways such as information on the Form W-9, *Request for Taxpayer Identification Number and Certification*, about the benefits and consequences of not filing.

- **E-Filing — Burgos**

Burgos reported that E-filing has increased and the E-filing Committee jokingly added that the E-filing Committee was taking credit for that increase. The committee had two goals; 1) to create an e-file for dummies which title has changed to "E-file made easy" website, and it is up and running, and 2) to have input in the creation of a marketing package going to V-code people (people who prepare their return using electronic filing software but print them and mail them instead of filing them electronically). The IRS will be sending out the marketing package to practitioners who are v-coders and will track to see the difference in the amount of hits to the website. The annual report will be completed by October 15.

What's On TAP — Smedley

Area 4 articles will be distributed to sources already identified after Berkey finishes reviewing them. Ad Hoc suggested they become the owners of the "What's On TAP" effort. Ad Hoc would solicit articles from all the members or ideas for articles. They would also pull ideas from elevated issues and then send the articles out for publication. Smedley has a concern about this once a commitment is made to fill a column on a periodic basis, the commitment must be met. Area 4 assigned each of their interested members a month and they wrote the articles. Each month has to be assigned and someone needs to follow-up and ensure the assignment is done. Meldman said the Ad Hoc subcommittee proposed to write the articles and members would just have to submit their ideas. Woo added they would basically use the elevated issue template but finesse it a little. Smedley asked if the articles would be aimed at practitioners. Meldman said no. The Ad Hoc committee articles would not be local articles but geared to a national audience. Any area would be welcome to use the articles to send locally. This will not put any strain on the Ad Hoc committee members; members will be informed this is part of the commitment if they choose Ad Hoc. Ad Hoc will continue to 'tap' past members. Larry Lexow from Area 4 and the Ad Hoc committee is very interested in following up on this issue as it was all his idea in the beginning. Ad Hoc will mainly rely on active members though. Ad Hoc made a commitment to write the articles but would welcome articles from everyone. Handelmann said Ad Hoc would have to send out guidelines to all panel members.

Discussion of Responses from IRS

- **03-011, Individual Taxpayer Identification Number — Brodbine-Ghoniem**

Rather than accept the response received from the IRS, the committee will research further and probably amend the original recommendation. The issue is closed for now and will be reconfigured.

- **04-028, EFTPS Information Access Period — Brodbine-Ghoniem**
 Area 1 proposed an extension of 36 months. The response from IRS was the system cannot be expanded to the recommended 36 months, but agreed to expand to the 24 months.
Committee accepted response.
ACTION: Toy will close issue 04-028 on the Tracking Database.
- **04-036, Form 656, OIC Revisions — Woo**
 The committee felt the response was inadequate so proposed to write a response. In the meantime, the OIC Portfolio manager agreed to conference into an Area 5 meeting to discuss the issue and proposed response is withdrawn from Joint Committee consideration. **Keep open.**
- **Various #s Freefile Alliance — Woo**
 Last year, Area 5 elevated five recommendations on individual Freefile. A response was received but it misrepresented some of the recommendations. A response back to the IRS was sent through the Joint Committee. During this time the program owners changed. A conference call was scheduled with the new program owners and Area 5 is currently reassessing the minutes from the call. **This issue is still open.**
- **Non-response on Elevated Issues**
 The Just in Time issue and two others will be addressed by Denise Fayne, Director, Forms and Publications. Fayne has suggested conference calls to address the outstanding issues regarding forms and publications. McQuin pointed out that that the response may not be writing, but you may get more from a call than a written response. TAP may have the expectation of a written response but the IRS may not realize TAP is expecting a written response. TAP doesn't know if the IRS program owners are aware of TAP expectations. Chesman and Sottile agreed to respond according to the response agreement when the issue is elevated through them. But a focus group is a different issue. Coston said when the IRS comes to TAP as a focus group; TAP is not the only ones approached. IRS may not be able to provide detailed response on each of the focus group's proposals. Smedley said it was her understanding that a written response is required. However, staff referred back to the minutes of the last Denver Joint Committee meeting and the discussion with Sottile and Chesman. The minutes of that discussion do not reflect an agreement to written responses, just the time frames. Woo agreed, saying on one hand courtesy dictates a written response; however, workload needs to be considered too. If the Program Owner allows the staff to transcribe the call, that can serve as a written response. McQuin said she agreed that TAP's hard work should be recognized but is afraid if TAP pushes too hard on insisting on written responses, TAP may just get "cookie cutter" responses. Seuntjens said TAP needs to go back to Chesman and Sottile to express their concern. Meldman suggested taking minutes during the calls and sending the IRS a copy stating: "Here are your recommendations" and if you don't hear back consider them accepted. Smedley said she is very frustrated on this issue, one issue elevated over a year ago has no response and members involved are rotating off with no closure on the issue.
ACTION: Coston will follow-up on non-responses to TAP recommendations.
 Handelman said the EITC Committee has open lines of communication with program owners except for the lack of written response. It was the Committee's understanding that program owners knew that they should respond in writing to written Committee proposals, so the Committee has never specifically asked for written responses. Handelman suggested a report once a month, a couple times a year, or even once a year.
ACTION: If issue committees get responses, forward them to Toy. She does not track them but does note responses are received and the information appears on the TAP Recommendation Summary and in the Annual report.

- **Adding Long Term and Short Term Capital Carryover Lines and Worksheet to Schedule D — Brodbine-Ghoniem**

Elizabeth Brodbine-Ghoniem presented the Area 1 proposal on Adding Long Term and Short term Capital Loss Carryover lines and a short worksheet to the Schedule D. Essentially the recommendation is taking the worksheet from Publication 550 and overlaying it on Page 2 of the Schedule D. Jaffke commented that both lines would not be needed because under Section 1211b, short term loss gets netted over to long term and there is only one amount to carryover. Steinberg agreed with Jaffke and added that losses are cumulative based on next year's gains and losses so number normally changes each year. Joint Committee also felt providing worksheet was the same principle as providing the basis information on the Schedule K-1 and did not favor providing anymore information to IRS that was already required. As for adding a line, Jaffke could not remember without a Schedule D in front of her but believes this information is already required. Brodbine-Ghoniem will bring the proposal back to a committee for revision and if resubmitted attach a Schedule D for reference.
ACTION: Brodbine-Ghoniem will bring Adding Long Term and Short Term Capital Loss Carryover lines back to Area 1 for revision.
- **Eliminating Form 2688 and Increasing Automatic Extension to Six Months — Brodbine-Ghoniem**

Form 2688, Application for Additional Extension of Time to File U.S. Individual Income Tax Return, covers the additional two months extension after the Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, if filed for the automatic four month. Area 1 is recommending going to an automatic six month extension, similar to corporations who had at one time had two different extensions, by filing only one form. Additionally, the application for 2688 in reality is never really denied if filed timely. Meldman asked if the change required legislation. Steinberg replied no, not if the extension remains at the six months. Jaffke noted that the State of California already grants the automatic six month extension of time to file. **Joint Committee agreed to elevate the proposal by consensus.**
ACTION: Toy will format the proposal for elevating the Eliminating Form 2688 and Increasing Automatic Extension to Six Months proposal and elevate to the IRS.

Notices, Multilingual, and Ad Hoc Chair Reports

- **Notices — DiMartino**

DiMartino reported for the Notice Issue Committee. The notice committee subdivided into five groups; 1) Language Standardization, 2) Quarterly Strategy Team, 3) Document Assessment Tool (DAT) subcommittee, 4) The Notice Process Improvement Initiative Team (NPIT), and 5) Dynamic Project Team (DPT). The committee observed and assisted in the testing of an IRS notice and was very impressed by the process. The TAP office received the language standardization guide consisting of 320 pages and the committee has proposed changes to the guide. The IRS needs to get back to us with their decision on the committee proposal. The Document Assessment Tool subcommittee prepared scoring standards for scoring notices committee. The notice Committee and Earned Income Tax Credit (EITC) worked in conjunction to propose changes to some of the notices concerned with the credit and IRS adopted the proposals. The committee also assisted IRS in scoring seven notices in the CP 500 (Math Error Notices) series. The NPIT subcommittee is working with program owner, Jim Cesarano. The Dynamic Project Team observed and was impressed with the extent and depth IRS worked with the public to help identify problems with the CP 500 series. Full committee prepared the self assessment reports which will be consolidated.
- **Multilingual (MLI) —Twomley**

Bruce Twomley reported for the Multilingual Initiative (MLI) committee. The Multilingual Initiative is an ongoing process and not a finite work product. Twomley made a pitch to continue the MLI committee as the committee is engaged in a number of ongoing issues. For

example, Linda Bader has worked with an English as a Second Language (ESL) expert to develop an ESL tax curriculum, and the project is now in the process of being funded. The committee has also monitored some LITC's efforts to provide tax education through ESL programs. Additionally, MLI and the committee are working with the Office of Citizenship and an ESL specialist for the purpose of providing basic tax information for limited English proficient (LEP) immigrants. This is an example of the opportunity for cooperation between federal agencies for the purpose of distribution IRS LEP material. With the Office of Citizenship in mind, the program owner requested the committee to comment on a set of basic, bilingual pamphlets prepared by MLI to provide information about the IRS. The form of the pamphlets is very useful with one column in Spanish (for example) and a second column right beside the first column conveying the same information in English. The good news is one of the pamphlets calls attention to the Taxpayer Advocate Service (TAS). The bad news is the pamphlet neglects to discuss Taxpayer Assistance Orders administered by TAS, and this omission is likely to generate a comment from the committee. Randy Swartz (Director of the LITC program) addressed the committee and invited cooperation between the LITC program and the MLI committee. Mr. Swartz also alerted the committee to two issues: (1) the IRS is prohibited from advertising LITC's, and (2) TAS is prohibited from referring clients to an LITC. The committee has also requested a report from the program owner on the use of KIOSKS as part of the multilingual initiative in light of some skepticism about a broader use of KIOSKS and their cost effectiveness. Bruce Twomley will provide the first draft of the committee's annual report and invite edits and contributions from the rest of the committee.

- **Ad Hoc – Meldman**

Meldman presented the Ad Hoc Committee report. Ad Hoc had a face-to-face meeting in August. They discussed their self-assessment during the meeting. They also made a number of recommendations to the NTA: 1) TAP Communication Strategy – including a list of things TAP Members can do and cannot do. 2) Elective process – Ad Hoc proposed that the chair for 2004-2005 be elected from the current panel members. The vice chair would no longer be the chair of the Ad Hoc Committee. The vice chair would be called the chair-elect and be selected from the new panel members or for those members whose terms last at least two more years. The chair elect would shadow the chair for one year and then would become the chair the following year. 3) AD Hoc would be the sole repository for legislative and regulatory issues. They would prepare the letter to the NTA requesting to work these issues and if agreed would work the issue, someone pointed out that if the Ad Hoc would have discretion on which issues were presented to the NTA, there should be consideration as to how members of Ad Hoc are chosen. 4) One analyst should be tagged to write thank you letters to all incoming private personal tax matters that are passed onto TAS. Staff noted that this procedure was already in place except each analyst was responsible for the letters in their area assignments. Handelman is not so sure people who are passionate about legislative or regulatory issues will be happy to turn them over to Ad Hoc. Smedley expressed concern about the new chair election process and about the chair-elect taking over as chair without another election in case the chair-elect is not found to be effective. There is also a concern that the chair is a current member and the chair-elect has to be new member. Seuntjens said that because existing members only had a year remaining there was no other solution for 2005. 2006 should go more smoothly. Smedley is also concerned about the legislative issue recommendation. TAP is not chartered to deal with legislative issues. Her concern is members who are passionate about legislation; spending all their efforts on legislative issues and not wanting to work on regular TAP issues. Meldman said that person would be on the Ad Hoc Committee then. Woo added that this was to provide an avenue to get these types of issues in front of the NTA. This provides a conduit. If the NTA is in favor, the issue can be worked. If not, it will be dropped. Whah said Ad Hoc wanted to be the listening post for legislative issues. Brodbine-Ghoniem asked how thorough the legislative issues should be researched before sending the issue to Ad Hoc. Meldman said to send the thought forward as a summary statement. Toy mentioned that we already have an avenue for legislative issues, they can be sent up individually to the NTA, by committee, or through the Joint Committee. They get sent to the NTA who has systemic advocacy people to work them. She decides if they work the issues or not.



ACTION: Coston will take this issue of Ad Hoc working the legislative issues to NTA.
ACTION: Toy will add review of Ad Hoc recommendations to the October agenda.



Joint Committee Minutes

August 17, 2004

Members Present

- Mario Burgos, Efiling
- James Grimaldi, Area 1
- Gwen Handelman, EITC
- Cheyanna Jaffke, Area 7
- David Meyer, Area 2
- Paul Nagel, Schedule C Non-filers
- Tom Seuntjens, TAP Chair
- Teresa Smedley, Area 4
- Leonard Steinberg, Payroll Taxes
- Bruce Twomley, Multilingual
- Sherry Whah, Area 6
- Lillian Woo, Area 5

Members Absent

- Skip Eshelman, Notices
- Robert Meldman, Ad Hoc
- George Sullivan, Area 3

Staff Present

- Bernie Coston, DFO
- Steve Berkey, Program Analyst
- Tersheia Carter, Program Analyst
- Martha Curry, Program Analyst
- Inez DeJesus, Program Analyst
- Nancy Ferree, TAP Manager
- Marisa Knispel, Program Analyst
- Sandy McQuin, TAP Manager
- Judi Nicholas, TAP Manager
- Patti Robb, Note taker
- Barbara Toy, Program Analyst

Guests Present

- Paul Cinquemani, National Association Tax Professionals (NATP)
- Owen Oatley, TAP Member

Welcome / Announcements / Review Agenda

Tom Seuntjens welcomed all to call. A discussion of the agenda for the September face-to-face meeting was added to this call's agenda.

Roll Call (Quorum is Nine)

Guests include Owen Oatley, TAP member from Area 3 and Paul Cinquemani from the National Association of Tax Professionals (NATP).



National Office Report

Bernie Coston thanked the Joint Committee members and all other panel members for their input into the TAP annual report. The reports have been published and staff completed distribution; contact your area program analyst if you haven't received a copy. The complete report is also available on the TAP website.

The interview process went extremely well in the 13 different venues. About 185 persons were interviewed for the TAP vacancies. The results are compiled and the lists of potential members and alternates forward to Nina Olson and Treasury. Coston is scheduled to discuss the list with Olson on August 26. The scanned fingerprinting process for all candidates interviewed at IRS facilities is completed. The other interviewees were sent fingerprint cards which they need to bring to police station for completion. Tax checks are being done by the National Public liaison office and Coston will check on the status of tax checks when he returns to Washington. Coston anticipates all tax and Federal Bureau of Investigation (FBI) checks will be completed timely unlike the first recruitment when the FBI name checks rather than the finger print checks delayed the selection process.

ACTION: Coston will check on the status of tax checks when he returns to Washington.

Face-to-face meetings and interviews along with the tax forums is stretching staff and members thin and Coston thanked all who have done this triple duty to get the work done. Members who have attended tax forums participated with the oversight boards and other focus groups.

Staff is working diligently on agenda and materials for the TAP annual meeting. The agenda includes a separate orientation period for new members. Coston believes the agenda for the meeting will provide the new people the information they need to do their job as TAP members, and give existing members more detailed training. Gwen Handelman asked what role committee chairs would have in organizing the issue and area committee meetings. Coston had not previously considered but would like to include chairs in the process and including the chairs will make the job easier for the incoming chairs. Handelman also asked if Coston was considering using professional facilitators. Coston replied that the problem with outside facilitators is they are not familiar with TAP and he is more comfortable with managers and the designated federal officials (DFOs). Seuntjens and Handelman agreed.

Review Assignments

Coston next addressed his action item for the Outsourcing Issue. Coston would like to delay this item until he has consulted with Olson on August 26. Coston has not assigned the other action item on reviewing the minutes of other IRS advisory groups.

Steve Berkey is working with publishing to produce the pocket-sized version of the media guide. The publishing staff designer put together a mock-up of the document, final changes were made, and the approval was given to publish. The media guide is a fold-up document with four panels and has printing on both sides. 5000 guides will be available for the national meeting in November. Originally the document was tips for communicators it is now combined with the talking points. The talking points snap off. Seuntjens asked if the document could be available for the September Joint Committee meeting.

ACTION: Berkey will have the media guide or a mock-up version available for the Joint Committee meeting in September.

Berkey is still gathering the success stories and did use the gathered information for an article for an internal Taxpayer Advocate Service (TAS) newsletter, TAS Talk. Berkey was considering using the format Area 4 developed for the "What's on TAP?" project. Sandy McQuin reminded members that success stories did not necessarily have to be elevated issues but includes successes like being approached for input by the Oversight board and combining Area subcommittees with an issue committee to work the W-4 Form issue.



The operating guide for panel members subcommittee is meeting next Tuesday to review the documents staff has or will send and will then produce draft guide for the September face-to-face meeting. The subcommittee members are: Tersheia Carter, Cheyaña Jaffke, Lillian Woo, Tom Seuntjens, and Sandra Ramirez.

Leonard Steinberg mentioned that the American Institute for Certified Public Accountants (AICPA) has now taken up this outsourcing issue for discussion. Paul Cinquemani added that the AICPA had an exposure draft on outsourcing on its website.

There is some confusion on who is handling "What's on TAP." Staff had the action item to discuss if the "What's on TAP" project should be taken nationwide. Ad Hoc had "What's on TAP" as an item of discussion during its last meeting. It was Teresa Smedley's recollection that Area 4 should withhold from sending out articles because there is already a distribution list in place and did not recall Ad Hoc having the assignment. Ad Hoc at the request of the national office is working on a system for gathering the articles and distributing them; it is not planning to take over the project. After more discussion it was decided this project is a great, low cost way to let people know about TAP. Area 4 should proceed with the distribution of the articles while Ad Hoc works towards developing a nation-wide program. Since Berkey is the Communications Liaison, Coston wants Berkey to work with Ad Hoc and Area 4 on this issue and review all articles before distribution. Smedley does not want to hinder the Ad Hoc committee in taking the project nation-wide but is anxious to get moving on the project because several Area 4 members have put a lot of effort into the project and she would like them to see the results of their hard work. Mario Burgos agrees that TAP should pursue both avenues at same time and added that in addition, he advises sharing the articles with the other members because members could distribute them in their local markets as a one time article rather than an ongoing project. Nancy Ferree stated that the Notice Committee recently wrote an article about their success and was there any reason this article couldn't be used? There isn't any reason but any article should be reviewed by Berkey before release.

ACTION: Toy will place the "What's on TAP" issue on the September agenda for further discussion.

ACTION: Managers will send Berkey copies of any articles for review prior to release.

For Barbara Toy's action item on drafting a letter for changing the name of the Earned Income Tax Credit (EITC) committee, Handelmann stated that the Program Owner for the EITC Committee did have an objection to changing the committee name. The issue is therefore dropped.

ACTION: Toy will check TAP Speak, databases, and articles to ensure EITC is used in all places.

Handelman reported for George Sullivan, Chair, on Area 3's decision on the "Message on Refund Check Envelope." She reported that Area 3 reviewed the information on the envelopes used to mail refund checks, was satisfied with the information from Financial Management Services, and decided to drop the issue.

ACTION: Toy will close the Refund Envelope Issue in the Issue tracking database.

Toy had an action item to request an update on the "Just in Time" issue. This was done and while we do not have a final response, Denise S. Fayne, Director, Tax Forms and Publications Division, has requested a conference call with TAP to respond on the issues. Sandy McQuin is putting together a conference call with Denise Fayne and the Area Committee members who originated this issue and the other issues relating to Forms and Publications.

Sherry Whah will present the response to the On Hold for Toll Free to the Joint Committee for the September meeting and this assignment will be dropped.

All other completed assignments were dropped without comment.



Review / Approve Minutes

The July 20, 2004 minutes were approved without comment.

ACTION: Toy will finalize the July 20, 2004 Joint Committee minutes and post to the TAP website.

Agenda Items

- **Discussion of Responses from IRS**
 - **TAP 03-011 Individual Taxpayer Identification Number**
 - **TAP 04-028 EFTPS Information Access Period**
 - **TAP 04-036 Form 656 OIC Revision**
 - **Various #s FreeFile Alliance**

Jim Grimaldi mentioned that his committee has not met to discuss these issues. Toy reported that Lillian Woo had the same situation with Area 5 and suggested a change in procedure for putting discussion of responses on the Joint Committee agenda. From now on, the responses will be sent to the originating committee chair and staff. The item will be placed on the area committee agenda for the next meeting. After discussion of the issue has occurred at the area meeting, the chair will inform Toy who will place it on the agenda for the next Joint Committee meeting.

- **September face-to-face Agenda**

Seuntjens suggested changes to the agenda.
ACTION: Toy will update the agenda with the suggested changes and redistribute.
ACTION: Chairs should submit suggestions for agenda topics to Toy.

Seuntjens commented on the Area Recommendation Status Report and the number of issues in the "Pending Review by TAP" status. If the responses have already been discussed at the Area committee, the chair of the originating committee should inform Toy of the closing status or their intent to draft a response. If they have not been discussed, the items should be put on the next meeting's agenda. If the committee has decided to respond back to the IRS, chairs should try to have the response to the Joint Committee for the September meeting.
ACTION: Area Chairs should review their committee's issues in the "Pending Review by TAP" status and report to Toy on the status prior to the September meeting.
- **Outsourcing Issue postponed until September**
- **K-1 Schedules**

Owen Oatley presented the K-1 Schedule rewrite by Ed Hanna of Area 3 which was approved by Area 3 in New Orleans. Toy mentioned that the rewrite did not address the barrier raised at the September 2003 Joint Committee meeting regarding small business owners' right to not disclosing information to Internal Revenue Service (IRS) until it is required. Seuntjens added that there are many worksheets and other tools used during tax preparation that are kept for your personal records but not provided to IRS and he also prefers to keep the information private if not necessary for IRS to have. Handelman was previously not aware that more than one person believed this was a barrier and would bring back to Area 3 for a discussion at their teleconference on Friday, August 20. Oatley said that the requirement benefits stockholders by helping them keep track of their basis. This change was made to reduce taxpayer burden but, inadvertently increased taxpayer burden if they would need to reconstruct their basis. It was suggested that not providing the information raised concerns of tax avoidance and tax evasion. Others felt it was reducing taxpayer burden rather than avoidance and requiring the information facilitates preparers more than taxpayers. There followed more discussion on which is more burdensome privacy or not having basis information. Teresa Smedley felt it should not be a burden to reconstruct basis because preparers still need to provide their clients with the balance sheet. The reduction in burden is not in the computations but in preparing additional information for the IRS. Whah stated it is an ongoing problem in determining basis but it isn't clear how providing the information to the IRS will solve the problem. Paul Nagel added that providing the information is required for partnerships but not S-Corporations. Discussion followed on whether the proposal fit into TAP's mission since it

eases burden on practitioners rather than taxpayers. Seuntjens called for a count of who favored and who opposed elevating the issue; the results 6 yes; 5 opposed. Some members opposed without further discussion; topic moved to September agenda for further discussion.

ACTION: Toy will add Schedule K-1 issue to September Agenda.

- ***Exit Interviews***

Topic was skipped; will be placed on September agenda.

ACTION: Sandy McQuin will forward the emails concerning the exit interview topic to Coston and advise him that the Joint Committee would like to know his position on the exit interviews.

ACTION: Toy will put the Exit Interview topic on the September agenda.

- ***Lien Processing***

Smedley reported that Area 4 was unable to get cooperation from owner on this topic and decided to write-up as a referral to get IRS' attention. Area 4 is concerned that the centralization of lien processing may cause a burden to taxpayers if it is not done properly.

Joint Committee agreed to elevate Lien processing by consensus.

ACTION: Toy will prepare the Lien Processing issue for elevation and forward to W&I liaison.

- ***Identity Theft***

Lillian Woo presented Area 5's proposal regarding Identity theft. Area 5 worked on various aspects of Identity Theft finding that some did not involve IRS or IRS could not resolve. However, while working on identity theft, Area 5 found out IRS has no uniform guidelines for documentation to prove identity theft nor any system or procedures in place for handling cases. IRS has established a task force to adopt uniform guidelines, policies, and procedures. This recommendation is that TAP input to the task force is important and Area 5 has volunteered to meet with the task force to provide input. **Joint Committee agreed to elevate Identity Theft by consensus.**

ACTION: Toy will prepare the Identity Theft issue for elevation and forward to W&I liaison.

- ***Ad Hoc Monthly Committee Report***

Woo stated that the items on the report were not self selected but the National Office asked ad hoc to review. National Office is very concerned about continuity and a smooth transition. Ad Hoc is preparing a proposal on suggestions for the transition but Woo highlighted a few. Ad Hoc would like to see the TAP chair have more communication with the committee as a whole. Tom Seuntjens has concern for improving TAP liaisons with other advisory groups as well as communication with all members.

Ad Hoc is also looking at a proposal to have all legislative and regulatory issues sent to the Ad Hoc committee for development and any proposals be sent directly to the National Office. Ad Hoc is trying to find a direction, the National Taxpayer Advocate assigned two issues initially to Ad hoc but then no more, and the Joint Committee has not assigned any issues to Ad Hoc.

Handelman asked if there were any discussion of time commitment. David Meyer added that Area 2 had a discussion on time commitment and were considering proposing that more work be directed to the issue committees which would reduce each members' TAP responsibilities. Seuntjens said that this issue is on the agenda for the September meeting and discussion is moved until then.

Closing

Paul Cinquemani from NATP stated his primary purpose for joining this call was to hear the discussion on outsourcing and whether TAP would consider it. He believes it is in the purview of the panel since it does affect disclosure of taxpayer's information. Cinquemani added that most taxpayers are unaware that their personal information is outsourced and his belief is that any outsourcing not just to foreign countries should be disclosed



A brief discussion followed on if the ethic rule should cover any return information going outside of an employer/employee relationship. Or, if there was more of a distinction between independent contractors and their physical presence within the same location, within a chain, town, etc

Assignments:

- Berkey:
 1. Provide the media guide or a mock-up version available for the Joint Committee meeting in September.
 2. Develop fact sheet of success stories for panel members to use as part of their outreach and to insert into press releases and will update to keep stories fresh (05-07-2004 to 05-08-2004).
- Chairs:
 1. Submit suggestions for agenda topics to Toy
- Area Chairs:
 1. Area Chairs should review their committee's issues in the "Pending Review by TAP" status and report to Toy on the status prior to the September meeting.
- Tersheia Carter, Jaffke, Woo, Seuntjens, and Ramirez:
 1. Produce a draft operating guidance document for committee chairs by the September Joint Committee (05-07-2004 to 05-08-2004)
- Coston:
 1. Check on the status of tax checks on return to Washington
 2. Consult with NTA on Outsourcing issue for discussion at September Joint Committee meeting.
- National Office Staff:
 1. Review the Outsourcing Proposal to determine if the issue is out of TAP's scope for the discussion at the August Joint committee meeting.
 2. Review other IRS advisory group minutes for redundancy with TAP issues. National Office will serve as liaison with the advisory groups.
- Program Managers:
 1. Send Berkey copies of any articles for review prior to release
- Staff:
 1. Discuss What's on TAP and make determination if project will be nation-wide effort or area by area
- Toy:
 1. Place the "What's on TAP" issue on the September agenda for further discussion
 2. Check TAP Speak, databases, and articles to ensure EITC is used in all places
 3. Close the Refund Envelope Issue in the Issue tracking database
 4. Finalize the July 20, 2004 Joint Committee minutes and post to the TAP website
 5. Update the agenda with the suggested changes and redistribute
 6. Put the Exit Interview topic on the September agenda.
 7. Prepare the Lien Processing issue for elevation and forward to W&I liaison.
 8. Prepare the Identity Theft issue for elevation and forward to W&I liaison.



Joint Committee Minutes

July 20, 2004

Members Present

- Mario Burgos, Efiling
- Skip Eshelman, Notices
- James Grimaldi, Area 1
- Gwen Handelman, EITC
- Robert Meldman, Ad Hoc
- David Meyer, Area 2
- Paul Nagel, Schedule C Non-filers
- Tom Seuntjens, TAP Chair
- Teresa Smedley, Area 4
- Leonard Steinberg, Payroll Taxes
- George Sullivan, Area 3
- Bruce Twomley, Multilingual
- Sherry Whah, Area 6

Members Absent

- Cheyanna Jaffke, Area 7
- Lillian Woo, Area 5

Staff Present

- Judy Nicholas, DFO
- Tersheia Carter, National Office Analyst
- Mary O'Brien, Program Analyst
- Barbara Toy, Program Analyst

Guests Present

- Matthew Dull, University of Wisconsin-Madison, The Brookings Institution
- Paul Cinquemani, National Association for Tax Professionals

Welcome / Announcements / Review Agenda

The conference call is scheduled for one hour. George Sullivan's and Gwen Handelman's agenda topics will be moved to top of agenda since both need to leave the call to attend the Oversight Board meeting at the Tax Forum. Judi Nicholas is acting as Designated Federal Official for Bernie Coston who is interviewing for new members in Detroit.

Roll Call (Quorum is Nine)

Quorum Met



National Office Report

Nicholas has two issues to cover. The first is relative to committee meetings for month of October. Coston has requested that TAP have no meetings in October for two reasons: 1) staff will be busy preparing for the national meeting in November and 2) a number of panel members will not be available since their term ends on September 30, 2004. Tom Seuntjens agreed about area and issue committee meetings but would like brief Joint Committee meeting to review annual meeting plans and issues developed during September. In addition, the chairs' terms have been extended to include the national meeting. Nicholas agreed that a brief meeting of the Joint Committee should not cause a problem. George Sullivan stated he was unaware that chairs, which are not staying for a third year, were invited to the annual meeting and made other plans. The vice chair will present annual report for Area 3.

Seuntjens reconfirmed that the Joint Committee will have a short meeting in October and the Joint Committee members should put the November 4, 5, and 6 meeting on their calendar. Seuntjens then asked if any chairs had objection to not having an October meeting and none did. Nicholas raised the issue of how the message about no October meetings would be communicated to all panel members and it was agreed that staff would notify all members.

ACTION: Toy will prepare an email for distribution to all members to inform them that with the exception of the Joint Committee, no committee meetings will be held during October. Also, the email will solicit comments from all panel members on topics of discussion at the annual meeting. In addition, the email will notify the members extending their terms of the date and location of the annual meeting. Toy will send the draft email to Nicholas for approval and distribute by the end of the week.

Based on comments from panel members, Nicholas sensed that some members are not aware of the dates and location of the annual meeting. It was agreed to amend the first action item to include notifying all members of the date and location of the annual meeting.

Review of Assignments

All completed assignments were dropped as reflected in the assignment section. The items mentioned below were discussed or amended as indicated.

The first action item for all Joint Committee members to forward suggestions for topics of discussion during the November Annual Meeting to Nicholas was dropped from "Assignments." But, after discussion, it was agreed to add the request to the email in the first action item for Barbara Toy. Steve Berkey's action items will be carried over since he was not available for call and Nicholas agreed to provide information on the assignments if Berkey not available for the August meeting.

A draft of the exit interview form was sent to the Joint Committee members along with Lillian Woo's proposal for changing the form. Discussion of the exit interview will be place on the August agenda and then finalizing the form will be left to Coston.

ACTION: Toy will place discussion of the exit interview form on the August Joint Committee meeting agenda.

Program Managers had the assignment of informing analysts to start tracking their issue committee's recommendations and perform any necessary follow-up with the program owners. This is an ongoing assignment and will be dropped from the list of assignments. However, Seuntjens emphasized the importance of the tracking and of ensuring that all recommendations either oral or written be well documented for inclusion in the annual report. The next assignment for program managers is to inform analysts to ensure a copy of or summary of any written or oral responses to issues elevated through the Joint Committee be sent to Toy. This assignment is also ongoing but will be dropped from the list.



Patti Robb had the assignment of preparing the TAP Annual Report for publishing. This assignment has been completed and delivery is expected July 26. The action item has been amended to distribution of the annual report.

ACTION: Staff will distribute the TAP annual report to all members, all Area and Local Taxpayer Advocates and all others.

Toy had the assignment of preparing the Message on Refund Check Envelope for elevation. While trying to locate the program owner, Toy found out that the message on the envelope was outdated and the Regional Finance Center was informed to stop using the old envelope stamp and start using the current one. The current stamp has a message from the Department of Agriculture. It was also discovered that the messages stamped on all envelopes for Treasury checks are supplied by the General Service Administration and not by the individual agencies.

ACTION: Toy will forward the information concerning the message on Treasury check envelopes to Sullivan for review.

ACTION: Sullivan will bring the information to Area 3 for discussion and report back to Joint Committee.

Review / Approve Minutes

Handelman had some changes in wording to suggest regarding the change in name of the Earned Income Tax Credit Issue Committee and communication between TAP and Internal Revenue Service Advisory Committee (IRSAC) and agreed to forward to Toy by end of the week. Handelman stated the changes were not substantial and the Joint Committee approved the minutes with Handelman's changes.

ACTION: Handelman will forward changes regarding the name change in the June Joint Committee Minutes to Toy by end of week.

ACTION: Toy will make changes supplied by Handelman, finalize, and redistribute the June Joint Committee Minutes.

Monthly Committee Reports Action Items

- *Provide guidance re format of annual assessment*

It was Handelman's understanding that the self-assessment form would be finalized at this meeting. Seuntjens replied that was his objective also and should be approved later this meeting. The self-assessment forms were mailed to all chairs, but Handelman did not receive the package because her address change was not recorded.

ACTION: Toy will update Handelman's address and re-mail meeting materials.

- *Change name of Earned Income Tax Credit Committee (EITC) to Earned Income Credit (EIC) Committee*

Handelman stated that the EITC Committee has already recommended the Internal Revenue Service (IRS) consistently use one term or the other and that the committee prefers EIC because the use of the word "tax" implies that a person has to owe tax to get the credit. Handelman has talked to the program owners regarding the name change. The program owner acknowledges the confusion caused by the use of the two terms but stated that past talk about changing the name has caused controversy. Coston took the position that since the focus of the committee is directed by the program owner, the name change should go through the program owner. Handelman proposed that Joint Committee change the name but give the program owner an opportunity to object. Nicholas stated that as long as the name change was confined to the committee and the program owner has a chance to object, the Joint Committee should proceed if the remainder of the committee agreed. Seuntjens asked if remaining chairs had an opinion on the name change. The Joint Committee agreed to endorse the name change for the committee.



ACTION: Toy will draft letter for Joint Committee endorsing the committee name change to EIC and also ensure all references to EITC are changed to EIC.

- *Outsourcing Tax Preparation*

Sullivan mentioned that Area 3 approved this proposal at their last face-to-face meeting and that one member, not in attendance, objected and prepared a minority report. A survey of chairs indicated that not all chairs received the report. Sullivan explained that Area 3 proposes that IRS require tax practitioners to inform taxpayers if confidential tax return information may be outsourced to a third party outside the United States. This allows taxpayer clients to decide whether to allow that information to be sent to a foreign country. Handelman clarified that the proposal recommended amending to two sets of regulations: regulations regarding preparer penalties for unauthorized disclosure of taxpayer return information and regulations establishing standards of practice for tax practitioners. Owen Oatley added that it is his understanding that Code Section 7216 is now being reviewed and this is good timing for the proposal.

Bob Meldman and Leonard Steinberg raised the issue whether or not proposal is in scope of TAP. Handelman replied that Nancy Ferree had also raised this issue and that TAP had already set precedent for comment on proposed regulations, and the Ad Hoc committee worked on regulation of unenrolled preparers. Additionally, taxpayers are forced into arms of paid preparers since free tax preparation is not readily available for all. Therefore, the issue does deal with customer service and satisfaction making it within scope of TAP. Meldman replied that the difference with regulation on unenrolled preparers is that the issue did not go to IRS but to the National Taxpayer Advocate because it was considered legislative. David Meyer also thought the issue was getting close to line of being legislative and would require a legislative regulatory change. Handelman replied that Commissioner Everson said the regulations were currently under review and that's why this issue is timely and appropriate. More discussion followed on whether the issue was interpretive or legislative and Meldman suggested sending the issue to Coston for determination. Handelman preferred including Coston in the discussion but to protect independence of panel, the decision should be made by committee. Meyers suggested shelving the issue until the IRS asks for input on proposed regulations. However, without knowing when this would happen, others felt it was not necessary. Mario Burgos asked what harm would be done if the proposal was submitted and IRS replied that it was legislative. Decision was made to postpone discussion until August meeting and then discussion turned to merit of proposal. Steinberg agrees with Sharon Lassar that the issue is outside of TAP's mission and does not address either IRS service or customer satisfaction and if TAP is addressing outsourcing, why not all outsourcing? Teresa Smedley added that she had learned of this issue and was outraged by the implications. However, if indeed this is a legislative issue, we should not address it as TAP. The Area 4 Committee has wanted to address other issues which would require legislative change,) but did not because it is not in TAP's charter to do so. Committee decided to shelve the issue until the August meeting which allows all members the time to review the issue and the minority report and staff time to prepare input on whether the issue is outside of TAP scope. Meyer suggested appending the referral with code section 7216 and the regulations.

ACTION: Toy will place the Outsourcing of tax returns on the August agenda; resend the referral and minority report and append with IRC section 7216 and Reg. 301.17. Toy will also inform Coston about the National Office action item.

ACTION: National Office will review the Outsourcing Proposal to determine if the issue is out of TAP's scope and provide the Joint Committee an explanation of that position at the August Joint committee meeting.

- *Annual Self Assessment Form*

Seuntjens used the input from previous Joint Committee meeting and staff to develop two separate assessment forms, one for area committees and one for issue committees. The area and issue committees' focus is different enough for two forms. Seuntjens placed outreach first on the area committee form since it was not adequately addressed in the last annual report. Seuntjens asked the



chairs to work with the program managers to have complete list of outreach activities for the next report. Seuntjens also suggested chairs discuss the self-assessment form at their next meeting and consider forming a subcommittee to take onus off chair. The self-assessment form has two sections: the first part will be used to prepare annual report and the second is information only. Seuntjens asked chairs to keep it in mind that issue committee accomplishments should include both oral and written accomplishments and to work with staff to have complete information.

Seuntjens asked for comments on forms. **Committee approved the self-assessment form with agreement to incorporate non-present chairs' comments if minor.**

- *What's on TAP*

Smedley asked for clarification on what exactly Joint Committee needed and added that Coston had mentioned making this a nation-wide project. Nicholas had originally envisioned the program as a model for other areas but nation-wide implementation makes more sense but added that staff has not had an opportunity to discuss the issue. Seuntjens prefers nation-wide but this would take more of staff's time. Staff should discuss from staff's perspective with understanding that members will be participating but if onus falls on panel it will be more easily done area by area. Smedley stated that Area 4 would be delighted with expansion and assistance from national office is ideal. Area 4 had talked about disseminating but put on hold until guidance was received from Joint Committee. Jim Grimaldi asked for clarification on where the articles would be sent and Smedley replied that the articles are aimed at taxpayers not practitioners.

ACTION: Staff will discuss What's on TAP and make determination if project will be nation-wide effort or area by area.

Closing

Seuntjens next provided time for the guests to ask questions or present their issues.

Paul Cinquemani from the National Association for Tax Professionals government relations area and is specifically interested to know objectivity of group in how issues are acted upon from taxpayers view as opposed to tax practitioners when there are practitioners on Joint Committee. He is interested in the outsourcing and disclosure issue and believes it should be viewed as representing taxpayers' interest.

Matthew Dull, University of Wisconsin-Madison, The Brookings Institution is interested in EITC and its broad impact on taxpayers.

Smedley remarked that Area 4 is still waiting for a response on their "Just in Time" proposal and that a response was promised in June.

ACTION: Toy will request an update on the "Just in Time" final response prior to the Area 4 face-to-face meeting.

Seuntjens reminded chairs that August 16 is the next Joint Committee teleconference.

Assignments:

Berkey:

1. Work with publishing to produce pocket-sized versions of the Media Guide and the Talking Points (05-07-2004 to 05-08-2004).
2. Develop fact sheet of success stories for panel members to use as part of their outreach and to insert into press releases and will update to keep stories fresh (05-07-2004 to 05-08-2004).



Handelman:

1. Forward changes regarding the EITC committee name change in the June Joint Committee Minutes to Toy by end of week.

Tersheia Carter, Jaffke, Woo, Seuntjens, and Ramirez:

1. Produce a draft operating guidance document for committee chairs by the September Joint Committee (05-07-2004 to 05-08-2004)...

National Office Staff:

1. Review the Outsourcing Proposal to determine if the issue is out of TAP's scope in preparation for the discussion at the August Joint committee meeting.
2. Review other IRS advisory group minutes for redundancy with TAP issues. National Office will serve as liaison with the advisory groups.

Robb:

1. Annual Report to Publishing for printing and binding.

Staff:

1. Distribute the TAP annual report to all members, all Area and Local Taxpayer Advocates and all others.
2. Discuss What's on TAP and make determination if project will be nation-wide effort or area by area.

Sullivan:

1. Bring the information regarding the message on the back of refund check envelopes to Area 3 for discussion and report back to Joint Committee.
2. Bring the "Expanding Check the Box Authorization" referral back to Area 3 for reconsideration of the issues discussed at the Joint Committee meeting.
3. Work with the authors of the Schedule K-1 proposal and George Sullivan to rewrite it, and present again to the Joint Committee (03/16/2004).

Toy:

1. Prepare an email for distribution to all members to inform them that with the exception of the Joint Committee, no committee meetings will be held during October. Also, the email will solicit comments from all panel members on topics of discussion at the annual meeting in addition, the email will notify the members extending their terms of the date and location of the annual meeting. Toy will send the draft email to Nicholas for approval and distribute by the end of the week.
2. Place discussion of the exit interview form on the August Joint Committee meeting agenda.
3. Forward the information concerning the message on Treasury check envelopes to Sullivan for review.
4. Make changes supplied by Handelman, finalize, and redistribute the June Joint Committee Minutes.
5. Update Handelman's address and remail meeting materials.
6. Draft letter for Joint Committee endorsing the committee name change to EIC and also ensure all references to EITC are changed to EIC.



7. Place the Outsourcing of tax returns on the August agenda; resend the referral and minority report and append with IRC section 7216 and Reg. 301.17. Toy will also inform Coston about the National Office action item.
8. Request an update on the "Just in Time" final response prior to the Area 4 face-to-face meeting.
9. Place discussion of the exit interview form on the August Joint Committee meeting agenda
10. Add agenda item to next face-to-face on chair's role for the transition: should the chairs continue for the one-year term, should they be mentors? (05 07 2004 05 08 2004).

Whah:

1. Discuss the On Hold for Toll Free and the Provider Identification Number response and report back to Barbara Toy on its status. Consolidate the response for Meyer and Sullivan on the On Hold for Toll Free issue.



Joint Committee Minutes

June 15, 2004

Members Present

- James Grimaldi, Area 1
- Gwen Handelman, EITC
- Robert Meldman, Ad Hoc
- Paul Nagel, Schedule C Non-filers
- Tom Seuntjens, TAP Chair
- Teresa Smedley, Area 4
- George Sullivan, Area 3
- Bruce Twomley, Multilingual
- Sherry Whah, Area 6
- Lillian Woo, Area 5

Members Absent

- Mario Burgos, Efiling
- Skip Eshelman, Notices
- Cheyanna Jaffke, Area 7
- David Meyer, Area 2
- Leonard Steinberg, Payroll Taxes

Staff Present

- Bernie Coston, DFO
- Sandy McQuin, TAP Manager
- Patti Robb, Note taker
- Barbara Toy, Program Analyst
- Tersheia Carter, Program Analyst
- Sallie Chavez, Program Analyst
- Mary Ann Delzer, Program Analyst
- Nancy Ferree, TAP Manager
- Audrey Jenkins, Program Analyst
- Marisa Knispel, Program Analyst
- Judi Nicholas, TAP Manager

Guests Present

- Nina E. Olson, National Taxpayer Advocate
- Theresa Douglass, H&R Block

Welcome / Announcements / Review Agenda

Tom Seuntjens welcomed everyone to call and asked Bernie Coston to discuss two items during the National Office report: possible name change for the Earned Income Tax Credit (EITC) Committee and budget for outreach. No other changes were made to agenda.

Roll Call

10 members present; quorum met.



National Office Report

Coston said as far as recruitment, all applications are ranked. Well over 900 applications were received. TAP brought in a recruitment team from around the nation that ranked the applications and came up with the 240 best qualified from all states. National Office is going through the process of establishing interview dates and times during July. Initially, it was proposed interviews start the week of June 21. However, the Internal Revenue Service (IRS) has a new process for using the centralized travel account for non-employees or employees who do not have a government credit card. Due to this change, any requests for travel using the centralized billing account needs to be in process almost 30 days in advance of the travel. This process can not be done by June 21, so the interview dates were pushed back to the weeks of July 12, July 19, and July 26. Coston is aware that changing the interview dates conflicts with some face-to-face meetings and tax forums so national office will work with member's schedules. National Office is now contacting all the applicants to set up dates, times, and locations TAP will attempt to conduct most interviews in IRS personnel locations to begin the fingerprinting and background check process. That way volunteers should be cleared for duty well before the annual meeting.

Another concern TAP faced, is the travel budget. Due to the number of people traveling, TAP members and staff, as well as, interviewees, brought the travel estimates over budget. Nina Olson has agreed to increase the budget as we need to get people on board in a timely manner. Based on locations, the majority of the people are choosing to drive. Probably four of ten people will need to fly.

Judi Nicholas has oversight of planning the annual meeting. If you have any suggestions for topics of discussion, please forward the information to Nicholas. TAP will work to fit it suggestions into the agenda.

ACTION: Joint Committee members should forward suggestions for topics of discussion during the November Annual Meeting to Judi.L.Nicholas@irs.gov.

Gwen Handelman reported that the Earned Income Tax Credit Committee wants to change its name to Earned Income Credit Committee. The term "Earned Income Credit" or "EIC" is less confusing to taxpayers because it does not imply that tax must be owed to qualify for the credit. Although the IRS uses the terms interchangeably, public participants at the Committee's Las Vegas meeting reported that using different terms confuses taxpayers. The Committee plans to recommend to the EITC Program that "EIC" be used consistently, and the Committee wants to follow its own advice.

Handelman asked if the 240 to be interviewed included alternates for those states that already have participating members. Coston confirmed it did. Seuntjens asked how deep TAP will go into alternates. Coston replied at least one per state at a minimum but possibly two or three. Some states only have four or five applicants and only two or three are bonafide; some larger states will have a larger pool.

Seuntjens doesn't think the area committees' needs to know the budget to make outreach plans. Areas should make the plan; cost it out; and then determine what is doable. Coston said the dilemma for the most part, with the exception of the tax forums, is outreach is ad hoc and it falls upon the committee members to identify outreaches and request the money for them. If TAP knows about an outreach that will be a major expense in advance, Coston can add the item to his budget request. Coston asked chairs to keep in mind, while planning for meeting the communication strategy, that the panel is founded on taxpayers not tax practitioners, and the goal is to gather grass roots issues. Nicholas suggested chairs use the marketing strategy to develop a plan; the staff will then cost out; and, if necessary, the committee may have to prioritize the plan. Handelman suggested all area committees commit to organize an outreach subcommittee or use existing subcommittee to develop the plan for the next fiscal year. Seuntjens reminded staff that the outreach plan and marketing strategy should be part of the panel operations document. Locally, members can do many outreaches at a minimal cost and it fulfills the TAP mission of listening to taxpayers and being advocates for taxpayers not practitioners. Sandy McQuin added that in addition to the plan, there will always be ad hoc outreaches that arise and panel members often hear of these opportunities through their own



networking. Panel members are responsible for informing staff of these opportunities. Seuntjens said that if chairs know of a major expenditure for fiscal year 2005, they need to let their managers know as soon as possible. Handelman said that the Ad Hoc approach and local outreaches do not cost a lot individually but with the more proactive approach to outreach, the cost could become a major expenditure. Coston suggested part of the process is for chairs to take a look at the historical information as to what outreaches happened last year. The program managers can report on outreach done during the first year for chairs to use in developing the plan.

ACTION: Program managers will provide historical outreach information to committee chairs.

Review of Assignments

The Communications Director for Taxpayer Advocate Service had an opportunity to review the TAP Communication Strategy. Coston wanted the Joint Committee to review the strategy one more time since the changes were made after the Joint Committee approved the plan. Nicholas pointed out the changes made in the plan. Seuntjens asked about the next steps—inclusion in the operational guide and action items with timeframes. Nicholas has developed an internal action plan with timeframes and the next step is to discuss with the managers and Coston. Then, the communications strategy will be distributed to all members and put on area committee agendas.

Steve Berkey was not present on call and no one was aware of current status of his action items and they will remain as assignments. The due date for Coston's exit interview was changed to the July meeting.

ACTION: Coston will present the exit interview questions to the Joint Committee for review at the July Meeting.

Coston and Seuntjens discussed the feedback mechanism or reporting mechanism to issue committees from the program owners. Sue Sottile agrees that written recommendations should receive written responses. The analysts assigned to the Issue Committee need to let the managers know when an answer has not been received and the manager will follow up with the program owner.

ACTION: Program managers will work with the analysts assigned to the Issue Committee to identify delinquent written responses and perform the follow-up with the program owner.

Ferree's understanding of the DAT training assignment differs from the wording of the assignment. Ferree will discuss with Sandra Ramirez and Handelman. Assignment item will be removed.

Area 1 is reworking the proposal on including TAP information on IRS forms and publications and will not recommend adding TAP information to forms just to the most common publications. Proposal should be ready by July meeting.

Handelman noted that the action item regarding TAP participation in the EITC task force is moot because the task force has been disbanded, but Handelman still wishes to pursue the separate issue of promoting communication between TAP and IRSAC. Nina Olson asked for clarification. Handelman explained that IRSAC (Internal Revenue Service Advisory Committee) has subcommittees looking at the same types of issues as TAP committees. Handelman's concern is reinventing the wheel and duplicating efforts. Olson said IRSAC and TAP may overlap on issues but each from a different perspective. The groups are designed for the different points of view. By design, IRS wants the lay citizen's point of view. Olson agrees with trying to save IRS resources discussed this issue with IRSAC. IRSAC did not show interest in partnering. Seuntjens added that since TAP has asked and IRSAC has not shown interest, the only alternative TAP has is to refer to their minutes for information and asked if someone from National Office could review their minutes for crossover? Coston agreed to that action item and will also talk to the IRSAC coordinator about sharing information. Olson said individual



members of IRSAC may want to partner but it may not be the desire of the group. Handelman asked if the chairs should communicate with IRSAC. Coston replied that national office will look at notes generated and determine if there is a redundancy. If there is, national office will approach the IRSAC coordinator. Olson asked IRSAC if they were interested in a briefing on the TAP annual report but has had no response.

ACTION: National Office staff will review other IRS advisory group minutes for redundancy with TAP issues. National Office will serve as liaison with the advisory groups.

Seuntjens asked for an update on reaching the one-third turnover rate for panel members. Coston replied TAP will not reach the one third turnover this year since TAP needs to fill either 48 or 49 slots. Seuntjens recapped the transition of getting the one-third turnover in the next few years. Coston has been in conversation with Christopher Lee (an attorney on Olson's staff) and feels confident TAP will reach the one-third turnover. But, for that to happen, TAP has to begin to pull from the alternate pool on a regular basis.

Olson liked the idea of advanced media training but suggested retaining the original. Handelman suggested scheduling the two so a person could attend both sessions. Nicholas will see if its doable for the November meeting.

ACTION: Toy will add "Other Employee Benefits" under Tax Law on the Inventory of Knowledge, Skills, and Abilities inventory.

In November, members will be asked to complete the form at the November Annual Meeting. Staff will gather and input the information into a database.

Other changes are reflected in the assignment section.

Review / Approve Minutes

Handelman said her recollection is discussion about written recommendations requiring a written response and oral recommendations an oral response and this should be reflected in minutes. After discussion the minutes were amended to reflect the change. A clarifying sentence was also added to the "Expanding the Check Box Authorization" section. **The minutes were approved with the changes.**

Agenda Items

Monthly Committee Reports Action Items

- **Chair Washington Meeting Notes**
Discussed earlier; no additional comments.
- **Issue matrix/Status Report**
Reports with the recommended changes were distributed prior to meeting. The analysts have not completed all the necessary changes to the database for the report. Chairs need to work with their analysts when items are missing or need clarification. Chairs should continue putting active, parking lot and subcommittee issues on the monthly report.
- **Review form for collecting KSAs**
Approved with minor changes mentioned in the "Review Assignments" section.
- **What's on TAP**
Smedley would welcome any volunteers to write articles for this project. If TAP promises to have an article for each issue, TAP needs to keep the commitment. Area 4 wanted to have a few months articles prepared before the project commenced. Area 4 members now have a starting supply of articles and other members have committed to writing an article for one

month's issue. The articles will be printed in various practitioner publications, nonprofit newsletters. Area 4 has found an organizations in every state (every state in Area 4) that has agreed to publish them. There was discussion of expanding the project nation-wide and internally to TAS and/or IRS employees; however, chairs thought additional information was needed before decisions could be made. Joint Committee will review articles in July and possibly and decide to make nation-wide project in July. Area 4 panel member, Larry Lexow, shared all articles and a list of publications with Bob Meldman in hopes that Ad Hoc will take nationwide.

ACTION: Smedley will distribute copies of the articles and the list of publications that have agreed to publish the articles to the Joint Committee prior to the July Joint Committee meeting.

- **Discussion of IRS Responses**

- **TAP 04-012 EFTPS Clarification of Tax Year**

- Carried over to July Meeting.

- **TAP 03-016 W-4 Clarification**

- Sherry Whah stated that the W-4 form helps determine the proper amount of withholding from a paycheck. The form carries a bias towards a small balance due or minimum refund. The proposal is to add wording to the form and instructions to advice people to check their withholding several times during the year if they owed the previous year, have a second job, or other sources of income. The IRS response is indicative of what is going on with this form, it's a fine balancing act with room on the form and having a multiple page form, making the form more complex but more accurate, etc. IRS developed a multi-page form but it was not used because it was perceived as too complex. IRS will continue to consider suggestions for future revisions as space permits.

- ACTION: Toy will close the TAP 03-016 W-4 Clarification issue as Closed, proposal considered.**

- **Review web based E-File Made Easy**

The link to the E-File Made Easy website is included in the agenda for this meeting. This is a reminder for everyone to review the site and submit any comments to Mary Ann Delzer. The site is going live in the next couple of weeks so please reply as soon as possible.

- **Abatement of Low Dollar Balance Dues**

George Sullivan stated that Rossotti revised the limit of abating low dollar balance due accounts to \$5.00 under the Secretary of Treasury's delegated authority to abate the unpaid portion of the assessment of any tax. Area 3 is proposing the abatement amount be increased to \$25.00. Based on the annual study by Dartnell's Institute of Business Research, the average total cost of producing and mailing one business letter is \$19.92. **The Joint Committee approved the elevation by consensus.**

ACTION: Toy will format the "Abatement of Low Dollar Balance Due" issue, forward to IRS, and place on the Recommendation database for tracking.

- **Recommendations for OIC Form 656**

Area 5 was asked by Forms and Publications to review Form 656, Offer In Compromise, and they requested a quick response. The recommendations were already submitted to Forms and Publications but Area 5 brought forward to incorporate into the official TAP record. Seuntjens added that the recommendation was a considerable amount of work and it should be documented. A similar letter was sent for the Area 5's recommendations on the Alternative Minimum Tax form. **Consensus reached for sending a cover letter acknowledging the work and thanking the program owner.**

ACTION: Toy will forward cover letter for the OIC Form 656 Recommendations acknowledging the panel's hard work and thank you the program owner for listening TAP's suggestions and place on the Recommendation database for tracking.

- **Guidance on Reformat of Annual Assessment**

Handelman reminded the committee that at the last Joint Committee meeting, Nicholas suggested three questions as alternatives to the grading system used in last year's assessment. The are: 1) what would you like staff to stop doing that is no value; 2) what would you like staff to start doing they aren't doing; and 3) what would you like the staff to



continue doing that is of value. A member of the EITC suggested alternative wording. Handelman asked if the form was going to be revised and suggested the revisions be made prior to each committee's final face-to-face meeting. It is easier for committee members to feel their comments will remain anonymous and be more honest if the comments are slipped into a box and not submitted by email or over the telephone. Seuntjens will review the current form used and propose changes for the July Joint Committee meeting.

ACTION: Toy will solicit comments from staff on how the form can be improved, modify the form with suggestions, and forward the original and the modified form to Seuntjens.

ACTION: Seuntjens will present the modified form to the Joint Committee at the July meeting for approval.

- **Annual Report**

The annual report mailed to Joint Committee is complete except for the sections on Issue Committees.

ACTION: Toy will distribute the updated sections of the Annual Report to the Joint Committee Members.

ACTION: Patti Robb will prepare and send report to Publishing for printing and binding.

A discussion of to whom and how the annual report is distributed followed. Possible distribution including all Local Taxpayer Advocates, current panel members, incoming panel members, the National Taxpayer Advocate, the Secretary of Treasury, and both national and regional news releases.

ACTION: Toy will inform Coston of discussion and confirm distribution of annual report and news releases.

Public Input

Teresa Douglass, H&R Block, was asked if the What's On TAP articles are directed towards practitioners or would they be suitable for printing in farm journals and other similar special interest publications. Meldman replied that originally the idea was for practitioner groups news letters but was expanded to any group that showed interest. Douglass also expressed confusion on the number of total members and the allotment of members to each state.

ACTION: Toy will forward the "What's On TAP" articles and the state member allotment information to Douglass.

Assignments:

Joint Committee Members:

1. Forward suggestions for topics of discussion during the November Annual Meeting to Judi.L.Nicholas@irs.gov.

Area Chairs:

1. Work with Program Managers to include discussion of the PowerPoint during the area committee communication strategy discussion including instructions on how to personalize the PowerPoint (05-07-2004 to 05-08-2004).

Berkey:

1. Work with publishing to produce pocket-sized versions of the Media Guide and the Talking Points (05-07-2004 to 05-08-2004).
2. Develop fact sheet of success stories for panel members to use as part of their outreach and to insert into press releases and will update to keep stories fresh (05-07-2004 to 05-08-2004).



Tersheia Carter and Ramirez:

1. Provide section of staff operating procedures pertaining to TAP members, the Guidance documents and issue flow information to Operating Guidance Document team by the end of July.

Tersheia Carter, Jaffke, Woo, Seuntjens, and Ramirez:

1. Produce an operating guidance document for committee chairs by the September Joint Committee (this action item combined with earlier action item to extract portions of staff Standard Operating Procedures). (05-07-2004 to 05-08-2004).

Coston:

1. Share the exit interview form by July Joint Committee meeting.

National Office Staff:

1. Review other IRS advisory group minutes for redundancy with TAP issues. National Office will serve as liaison with the advisory groups.

Program Managers:

1. Provide historical outreach information to committee chairs.
2. Work with the analysts assigned to the Issue Committee to identify delinquent written responses and perform the follow-up with the program owner.
3. Work with chairs to present the Communication Strategy at upcoming area meetings and include discussion of the PowerPoint during the area committee communication strategy discussion including instructions on how to personalize the PowerPoint (05/07 and 05/08/2004)
4. Inform analysts to work with the chairs to review the issue matrix titles and, whenever possible, place the key word first (i.e., if an issue is concerning EITC, EITC should be the first word in the title. If it concerns a form, the form number should be the first word.) (05-07-2004 to 05-08-2004).
5. Inform analysts and work with the analyst assigned to an Issue Committee to start tracking their committee's recommendations and perform any necessary follow-up with the program owners (05-07-2004 to 05-08-2004).
6. Inform analysts to ensure a copy of or summary of any written or oral responses to issues elevated through the Joint Committee be sent to Toy (05-07-2004 to 05-08-2004).
7. Send out list of members who have volunteered to stay a third year to their committee chairs (05-07-2004 to 05-08-2004).
8. Inform analysts to update and send out list of meeting attendance by May 10 to their assigned committees' chair and thereafter will send out attendance information quarterly (05-07-2004 to 05-08-2004).

Smedley:

1. Forward copies of the "What's on TAP?" articles and the list of publications that have agreed to publish the articles to the Toy who will distribute to Joint Committee prior to the July Joint Committee meeting.



Robb:

1. Prepare and send Annual Report to Publishing for printing and binding.

Seuntjens:

1. Seuntjens will present the modified annual self-assessment form to the Joint Committee at the July meeting for approval.

Staff:

1. Update the PowerPoint presentation and redistribute (05-07-2004 to 05-08-2004).

Sullivan:

1. Bring the "Expanding Check the Box Authorization" referral back to Area 3 for reconsideration of the issues discussed at the Joint Committee meeting.
2. Work with the authors of the Schedule K-1 proposal and George Sullivan to rewrite it, and present again to the Joint Committee (03/16/2004).

Toy:

1. Add "Other Employee Benefits" under Tax Law on the Inventory of Knowledge, Skills, and Abilities inventory
2. Forward cover letter for the OIC Form 656 Recommendations acknowledging the panel's hard work and thank you the program owner for listening TAP's suggestions and place on the Recommendation database for tracking.
3. Format the "Abatement of Low Dollar Balance Due" issue, forward to IRS, and place on the Recommendation database for tracking.
4. Distribute the updated sections of the Annual Report to the Joint Committee Members.
5. Inform Coston of discussion and confirm distribution of annual report and news releases.
6. Forward the "What's On TAP" articles and the state member allotment information to Douglass.
7. Distribute SAMS issue report with instructions on use to Joint Committee members (05-07-2004 to 05-08-2004).
8. Add agenda item to next face-to-face on chair's role for the transition: should the chairs continue for the one year term, should they be mentors? (05 07 2004 05 08 2004).
9. Prepare the Message on Refund Check Envelope for elevation (01/20/2004).

Whah:

1. Discuss the On Hold for Toll Free and the Provider Identification Number response and report back to Barbara Toy on its status. Consolidate the response for Meyer and Sullivan on the On Hold for Toll Free issue



TAP Chair Meeting Notes for May 10 & 11, 2004

Washington D.C.

May 11 – Electronic Tax Administration Advisory Committee (ETAAC) Public Meeting - Observations

- Nancy French, ETAAC Chair, has agreed to stay in touch with the TAP Chair to coordinate and share information on common issues. Currently the common areas are E-file for SB/SE and Free File with Area 5.
- ETAAC is comprised of 14 individuals with professional ties to tax preparation, independent software providers and accounting services firms. In listening to the reports by each of the members during this public meeting, the individual taxpayer was most often forgotten and did not appear to have representation from this committee. This reinforced the need for TAP as a taxpayer advocate.
- ETAAC is in the process of writing its annual report due on June 30th.
- Terry Lutes, Associate CIO Information Technology Services, and Bert DuMars, Director ETA, provided the committee and the public with their latest update on the IRS systems improvement projects.

May 10 – Nina Olson & Bernie Coston:

- Nina is satisfied with the overall progress and status of the current TAP. She feels that great progress has been made with the maturity, structure and productivity of the panel.
- Nina continues to use TAP's work and image to help identify and promote the TAS agenda, especially with congress. She also recognizes TAP wherever possible but cannot guarantee that the news media will note the acknowledgement of TAP. The written quotes often depend on what the writer chooses to include in the articles.
- With regard to future assignments of TAP issue committees and the Ad Hoc Committee, Nina, staff and the IRS, with the Joint Committee's input, will review the IRS strategic plan to ensure that the issue committees have the appropriate focus for 2005 and forward. **Action:** The TAP Director will request a scaled down version of the IRS Strategic Plan and provide a copy to the Joint Committee for review and discussion at a future JC teleconference meeting and the committee will provide input to help IRS set priorities for the 2005 issue committee. **Action:** The review of Issue Committee assignments and decisions by the IRS must be completed before the September Joint Committee meeting in Denver to allow time for staff to prepare for the November annual TAP meeting.
- Nina acknowledged the previous 2003 recommendation and the review of a transition to a 3 years term for TAP members. With this understanding and TAP's interest to move to a 3 year transition model, TAP is requesting TAP management to offer new 2005 members an option of either a 2 or 3 year term (2 year with a 1 year extension to comply with the current charter) with the objective to transition the total panel to a 3 year term in 2006. The new charter for 2006 and thereafter should request a 3 year term for TAP members. Following is a new recommended transition model:

2004 Recruitment

55% - Extended one additional year

33% - New members offered a two-year term (1)

12% - New members offered a three-year (2 + 1 yr. ext.) term (2)

2005 Recruitment

33% - Existing members with a one-year term (1)

12% - Existing members with a two-year (1 + 1 yr. ext) term (2)



- 22% - New members offered a two-year term
- 33% - New members offered a three-year (2 + 1 yr. ext.) term

2006 Recruitment & Thereafter

All new members (33%) offered a three-year term

Note: All replacement members from the alternate list will be placed on the panel to balance the panel with 1/3,1/3,1/3 terminating each year, and all terms will end as of October 31 of each year.

- There is still reluctance with some TAP panel members to perform a reasonable level of outreach activity with the taxpayers to help identify grassroots issues for their area committees. **Action:** To continue our past practices, we should again plan to have training seminars at our November annual meeting. I have requested Nina to ask the area managers of the local LTA's to help identify outreach opportunities within our panel member cities and invite the local panel members to attend more open meetings to listen and become familiar with available organizations and scheduled meetings. This partnership will continue to depend on budget, LTA available time and the area manager's commitment. **Action:** I'm reminding each area committee chairperson to request and encourage each panel member to participate and verbally report their outreach activity each month during the committee meetings. These outreach activities should be reported in the monthly minutes and in turn highlighted in the committee's annual report to the TAP chair.
- Nina endorses more frequent meetings with the TAP chair as well as with other IRS advisory committees. **Action:** The TAP Director will arrange meetings with the Director of TAS as schedules permit and whenever possible with the advisory committees to ensure that TAP is recognized by the IRS, it has the opportunity to coordinate activities with other advisory groups and it is as effective as possible as an advocate for the taxpayer.
- TAP will proceed to issue our long overdue 2003 Annual Report to Treasury.

May 11 - Sue Sottile – Wage & Investment (W&I)

- Sue has agreed to work closely with the IRS program owners assigned to area committee recommendations to ensure timely responses and a new emphasis with the issue committee program owners to provide timely written responses to the written recommendation made by the issue committees. **Action:** Barbara Toy will place Sue on the distribution list for the monthly TAP report on recommendation to allow her to track the status of both area and issue committee recommendations.
- Sue would like to have TAP area committees review & make recommendations to "Forms and Publications" on pending changes as they are scheduled for review simultaneously with focus groups testing. To involve TAP after the focus groups testing, which has been requested in the past, places TAP too late in the review process to make a difference in the outcome of the form or publication redesign. **Action:** Bernie Coston will establish a process with Sue to involve TAP area committees when forms and publications testing first become available within a members city to allow the member to also participate.
- Sue would like to meet more frequently with the TAP chair.

May 11 – Maggie Modig (representing Michael Chesman) – Small Business/ Self-Employed

- Maggie will be responsible for tracking all TAP recommendations made to SB/SE. Action: Barbara Toy will place Maggie on the distribution list for the monthly TAP report on recommendation to allow her to track the status of both area and issue committee recommendations.
- Maggie will review the program owner status for the TAP issue committee "E-file for SB/SE" to determine if the appropriate program owner is currently established.



- Maggie invited the TAP chair to meet with her as appropriate to ensure that SB/SE is responsive to TAP inquires and recommendations.

Respectfully,

Tom Seuntjens
TAP Chair



Joint Committee Minutes

May 7, 2004 - May 8, 2004
Embassy Suites
600 North State Street
Chicago, Illinois

Members Present:

- Mario Burgos, Efiling
- Charlotte Cassady, Area 3
- Skip Eshelman, Notices
- James Grimaldi, Area 1
- Gwen Handelman, EITC
- Cheyaña Jaffke, Area 7
- Robert Meldman, Ad Hoc
- Paul Nagel, Schedule C Non-filers
- Tom Seuntjens, TAP Chair
- Teresa Smedley, Area 4
- Leonard Steinberg, Payroll Taxes
- Bruce Twomley, Multilingual
- Lillian Woo, Area 5

Members Absent:

- David Meyer, Area 2
- Sherry Whah, Area 6

Staff Present:

- Bernie Coston, DFO
- Martha Curry, National Program Analyst
- Nancy Ferree, TAP Manager
- Sandy McQuin, TAP Manager
- Judi Nicholas, TAP Manager
- Sandra Ramirez, TAP Manager
- Patti Robb, Note taker
- Barbara Toy, Program Analyst

Friday, May 7, 2004

Welcome / Announcements / Review Agenda

Tom Seuntjens thanked everyone for taking time from his/her busy schedule and pulling away from your other duties to attend this meeting. The agenda was reviewed and changes noted.

Introductions

Members and staff introduced themselves and their chair assignment. Mario Burgos is representing Area 6 for Sherry Whah and Steinberg is representing Area 2 for David Meyer.



National Office Report

Recruitment Schedule

Very successful recruitment process--electronically received 815 applications and 120 paper applications. For Taxpayer Advocacy Panel's (TAP's) first recruitment, 1300 applications were received but consider TAP is not filling the entire panel; only filling about 45 slots plus alternates. Applications were received from all 50 states and Puerto Rico. Juan Carlos Puig, Local Taxpayer Advocate for Puerto Rico, was very helpful to TAP in getting the word out. The application phase is now complete. Next step is to gather both paper and electronic applications; sanitize them and print them on paper for the team that will be ranking the applications the week of May 24. Last recruitment process, TAP was not able to get everyone on board for the annual meeting, Using lessons learned, recruitment started three weeks earlier and additional time was built in for background checks. Interviews will be done June 21 through July 23, 2004. Name and tax checks will be done during June and July. The selectees will be notified August 23 to August 27, 2004. Next thing that needs to happen in November is to introduce new people and have current members show new members the process. TAP will be recruiting every year, so each year TAP will have a reasonable level of turnover providing consistency in operation for seasoned and new members.

Steinberg asked what criteria the ranking was based. Martha Curry replied that the criteria is the applicant's responses to the essay questions on the applications. Coston added that the applicants are ranked on a scale of 0 to 5 based on skill set shown on the application. The score is totaled; higher scores show the highly qualified candidates. Responding to a question from Paul Nagel, Curry stated that 14% staying over are tax professionals (the 14% applies to the full panel of 102 members). Alternates were asked if they were still interested in TAP and if so, they were asked to reapply, first contact was by telephone and second by letter. Lillian Woo asked what "NCFB" meant on the timeline; the answer is New Carrollton Federal Building . Cheyañina Jaffke mentioned the difficulty Area 7 had reaching quorum at times after members resigned. Coston replied that Area 7, California , has been expanded to 12 members. Georgia was 3, now 4; Arizona was 1, now 2; Florida was 4, now 5; Texas was 4, now 5; Virginia was 2, now 3; and New York was 4, now 5. Coston admitted that TAP has not done a good job of bringing up alternates in the past and this will change. Bruce Twomley asked about the extent of the background checks and how long they take. Coston replied that during the first recruitment, full background (name) checks were conducted. Now TAP will only do the fingerprint checks which typically take two to three weeks. Part of the lessons learned is that the full background checks showed nothing more than the fingerprint checks. Now, TAS will be doing the tax checks which should speed the process. Nagel asked what is involved in tax checks. Tax compliance is all that is checked. Coston will ask for members to be part of the interview process and he is looking at locations where the managers are so resources are available. The annual meeting is scheduled for November 4 to 6 at Hamilton Crowne Plaza at 14th & K Street in Washington, D.C. two stops from Metro Center, at McPherson.

Seuntjens asked what was being done to get to the one third per year turnover recommendation by the Joint Committee that was approved. Curry replied that TAP hoped to meet the one third turnover goal through attrition and filling vacancies with alternates. Bob Meldman asked the reason for not going to three-year terms. The charter has a two year term and provides for a two year membership term. Judi Nicholas stated that when alternates come on their term starts the coming October so they have two years plus terms and that's how you get staggering based on attrition. Meldman suggested changing the charter and Coston replied that a change would be considered for next renewal. More discussion ensued on ways to meet the goal of a one third turnover each year. Seuntjen's concern is that Joint Committee went through process of recommending the one-third turnover and two and three-year term appointments; and TAP staff needs to do a better job of explaining when recommendations cannot be met. Coston agreed that if the turnover rate was not met, TAP would have the flexibility to extend terms as needed.

Large Print Materials for Panel Members

Steve Berkey, National Office Program Analyst, has researched the requirements for providing



materials and accessibility to accommodate persons with special needs. But, members need to self-identify their needs or the chairs must make request. TAP does not want to exclude anyone from serving on TAP and will try to accommodate member's needs.

Coston observed that not all panel members are aware of decisions being made during Joint Committee meetings and asked all area committees to use the agenda and minutes to communicate back to all members. It is primarily area committee chairs responsibility but issue committee chairs should also share information with their committees.

ACTION: Area Committee chairs should routinely update committee members on decisions made and information provided at the Joint Committee meetings at the next scheduled area meeting.

TAP Annual Report

Olson has completed the review of the report and wants to make changes primarily from standpoint of reporting structure and will discuss with Seuntjens next week in Washington. The content of the report does not need approval by the NTA. As a courtesy, similar to how Olson sends a copy of the NTA annual report to the Internal Revenue Service, a copy should be sent to the NTA for review. Concern was raised by the amount of time the review took. Coston replied that TAS has changed structurally with future preparation of the NTA's annual report to Congress so Olson will not have to dedicate as much time to the NTA annual report so the delay should not occur again. It was agreed that the TAP annual report is an important a tool for members, stakeholders, and taxpayers and an effort to be more timely is needed.

Action: Toy will send out final draft of Annual Report to all Joint Committee Members

Coston said that staff is finalizing a standard operating procedure document that will offer aid in preparing minutes, committee reports, the annual report, managing meetings, arranging travel, etc. for analysts, managers, and all TAP staff. All TAP members will benefit by more consistency in minutes and other support from one committee to another. TAP will implement some new processes in the near future that offer consistency across the board and may ask chairs to modify some of the reports and forms used.

After discussion about sharing the staff Standard Operating Procedures with panel members, it was agreed that the parts of the document directly relating to panel members and chairs expectations of staff will be extracted from the main document and shared with the Joint Committee members.

ACTION: Staff will extract relevant portions of Standard Operating Procedures to share with panel members.

Discussion then turned to the recruiting and interviews and panel members concern than 300 hours is not realistic. Meldman stated that volunteers needed to know how much time is involved before making a commitment. Volunteers, who serve as chairs, average much higher than the 300 hours. The 100 hour minimum commitment is too low-- attending monthly conferences and face to face, as well as, travel and preparation time is much closer to the 300 hours, so committee members suggested removing the mention of 100 hours. Sandy McQuin noted that the numbers were based on the historical expectation that committees would meet quarterly and panel members made decision to meet monthly. Joint Committee members preferred removing the 100 hour minimum and setting expectation of at 300 hours and more if they choose to serve as chair. Coston agreed to resolve the issue during the interview process to make sure volunteers know how much time they will be contributing in meeting time, as well as, telephone time, return of emails, interim calls, travel time, etc.



Review of Assignments

Jim Grimaldi said that Area 1 decided to place the Offer in Compromise Waiver of Fee proposal in the parking lot. Area 1 will take another look at the issue after the new procedures have been in effect for at least nine months.

ACTION: Toy will change status on the Offer in Compromise Waiver of Fee proposal from Pending Review by TAP to Closed, Proposal Rejected.

Area 1 believes the Internal Revenue Service (IRS) misunderstood the recommendation for Quality Control for IRS Correspondence and will write a response on quality control for the Joint Committee to review.

Members expressed concern that the Systemic Advocacy Management System (SAMS) report has been an action item for the last 12 months. The Joint Committee requested the report not only to look at what issues are coming into SAMS and how TAP could fill any gaps or voids on issues TAS is not addressing but for general awareness of how TAS develops the top issues for the NTA's annual report. Staff had difficulty meeting this action item because of a misunderstanding of what the Joint Committee needed for the report and because the type of tool SAMS has become. Committee members were not able to properly assess the SAMS report sent out by staff because of a misunderstanding of how to use the report. The report will be sent out again and committee members will assess the report to see if it is a useful tool.

ACTION: Toy will send out the SAMS Top Concerns report to Joint Committee members with instructions on how to access.

All other action item changes are shown in the Assignment section of the minutes.

Review / Approve Minutes

Accepted with minor changes.

TAP Communication

Steve Berkey, National Office Program Analyst, is on the communications liaison group for TAS and has worked with Karen Kraushaar and TAP staff to develop the Media Guide and Media Pocket Guide. Berkey joined the Communication part of the Joint Committee meeting via conference call.

Communication Strategy

The Communication Strategy was approved by the Joint Committee in November. Now, Judi Nicholas will discuss each strategy and tactic explaining who is responsible and how it should be rolled out. First, the high level vision that the area chairs will use the document to initiate a conversation at the next area committee meeting on how each area will develop an outreach strategy. At the macro level, each person is best able to identify outreach opportunities.

First strategy is to raise profile externally with taxpayers and stakeholders. The items mentioned in Tactic 1 and 2 are now part of standard operating procedures (SOP) and as procedures roll out at the end of May, all staff will have materials.

ACTION: Staff will develop generic template for a meeting advisory notice and email procedures will be part of the document pulled out from the Staff manual for member use. Due date June 15th.

Tactic 3, increase citizen participation at public meetings by coordinating TAP public and outreach events with local/field media staff. Nicholas mentioned that staff has developed a check list of necessary activities prior to a public meeting, and this particular activity is part of the checklist.



Burgos and Eshelman shared their less than lukewarm experiences working with a local media specialist. Tap members who have this problem need to contact the program manager for assistance. The local media specialist is important to TAP because they have the knowledge of their locality and what works best.

On the flip side, is a national coordinated effort to brand TAP throughout IRS media releases. IRS is doing a good job in some ways such as the Tax forums but in countless other ways it's not done. Part of Berkey's role as communications liaison is to attend to the branding of TAP through national press releases. It was agreed that IRS needs to help with branding but it wouldn't necessarily result in TAP branding, and TAP needs to answer the question, Do we want TAP to be branded with IRS or be independent? With the name changed to taxpayer from citizen there is already a misconception as whether TAP is independent or not, and now there is confusion about Taxpayer Advocate Service (TAS) versus Taxpayer Advocacy Panel. Handelman added that she did not have a problem being associated with TAS and it is independent, so the TAS news releases are a natural place for TAP branding. Handelman reminded staff that even though this communication strategy is primarily directed at areas, issue committees should have their own meeting flyer templates for face-to-face meetings. The area template mentions TAP's role in general and is not as relevant for the issue committees.

ACTION: As part of the SOP, staff will develop a standard paragraph describing each issue committee to be used for the news releases, information flyers, etc.

Jaffke asked for a clarification of who were the community and national media stakeholders mentioned in Tactic 4. Nicholas replied part of this is the media specialist for your area, other parts include: local newspapers, local radio stations, and other opportunities that are not limited to large stakeholder groups. Basically, identify where there are groups of people and reach out to them.

ACTION: Berkey will develop fact sheet of success stories for panel members to use as part of their outreach and to insert into press releases and will update to keep stories fresh. First fact sheet due June 15.

McQuin suggesting using, not only, success stories but also what issues your committees are developing because you may draw someone who has interest in the topic, to the meeting or outreach.

Tactic 5 and Tactic 6 are primarily responsibilities of TAP National Office. Staff will develop a process of gathering what issues are coming into TAP and communicate the information to Olson who makes the decision on how to use the information.

Tactic 6 will also be worked in the field; staff can work with Stakeholder Partnership Education and Communication (SPEC) to identify outreach opportunities. Handelman said that the strategy is aimed mainly at the area committees and asked what is appropriate for issue committees to do as far as outreach. Nicholas replied that working with your program owner is appropriate. McQuin added that since the focus of the issue committee comes from program owner, the chair should work with the program owners.

Regarding marketing products, a document is in the process of being mailed out to all members, it contains life-sized examples of what is available to take out on outreaches, The document asks for a three week allowance for obtaining the items, but each office has supplies, so call the office if you do not have that three week cushion.

Tactic 8, Share and implement committee best practices. Chairs and staff should share the best practices during face-to-face meetings. Seuntjens suggested adding this to the Effective Committees discussion.



Meldman asked how to reach congressional staff members better locally or nationally. Nicholas replied that Olson will get the word out nationally and locally it's the government liaisons. Grimaldi added that most Local Taxpayer Advocates (LTAs) have a congressional round table and local TAP members have attended.

Strategy 2, Raise profile internally. The first tactic is an ongoing activity for staff and Berkey and the managers have been working on Tactic 2 and are working on articles that focus on each committee separately.

Regarding Tactic 3, members should gather the information on what taxpayers want and forward to chairs and staff. Part of being effective is through outreach and better methods of gathering and sharing the information. The best practices guidelines should become part of the Effective Committees document.

Tactic 4, Creating a system for notifying TAS managers and LTAs in advance of meetings is part of the SOP and is a an item on the check list for meetings mentioned earlier.

Strategy 3 is to improve media outreach. Media training for TAP members is available for face-to-face meetings. Chairs should let the analyst or manager knows of their interest. Grimaldi said Area 1 had a problem because the meeting is open to public and the training is not. McQuin said the problem is easy to resolve, the meeting time set aside for the training should not be put in the federal register. It does mean that the training should be arranged at least 30 days prior to the meeting to accommodate the training time in the Federal Register Notice.

Developing guidelines and procedures is next part of discussion and TAP staff will work the media specialists to improve local visibility of members by providing the tools. The focus of Public Speaking training is different than the Media training mentioned earlier. Training will be provided when interest is shown. The power point that Justin Doucette had originally developed needs updating.

ACTION: Staff will update the PowerPoint presentation and redistribute.

ACTION: Chairs and Program Managers should include discussion of the PowerPoint during the area committee communication strategy discussion including instructions on how to personalize the PowerPoint.

Steinberg asked how speaker training would be offered individually or by group. The focus of speaker training is different than media training. Since public speaking ability is ideally part of criteria for choosing panel members, most members may not need this type of training. Speaker Training will be considered as part of the national meeting in November. Woo suggested having an advanced media training. The media training last year was excellent but allowed only a very short period of time for mock interviews.

ACTION: Staff will put a reminder in place to consider Advanced Media Training and Speaker Training for the National Meeting in November.

Media Guide/Pocket Guide

Berkey is the National Office Program Analyst who deals with the budget, travel, purchasing, as well as, communication issues. The pocket guide is a condensed version of the media guide and is designed to be shrunk down to a wallet-size trifold card. Members felt it was important to also have the Talking Point document included in the pocket sized version. Members discussed going to a larger size to ensure the information could be easily read but left the decision to Berkey and publishing.



ACTION: Berkey will work with publishing to produce pocket-sized versions of the Media Guide and the Talking Points.

As far as rolling out the documents, staff will distribute the documents to all members and ask chairs to discuss at upcoming meeting. Chairs should encourage members to look for media opportunities and work with manager and analyst prior to the event if any expense is involved. Chairs should work with the program manager if speaker or media training is needed for their group.

ACTION: Any content changes to the Talking Points, Media Guide, or Media Pocket Guide should be provided to McQuin by May 12, 2004.

The Speaker/Media Report Form is multipurpose. Members should use to request approval if any travel expenses would be incurred. But, more importantly, it is for members to use to inform staff and other members of any activities, what issues were heard during that activity, or what was learned by the activity. The information from the form is entered into a Speaker/Media database where the information is easily pulled for reports. Just last week, the NTA requested information on the type of events TAP members were attending and what was learned from the outreach events. Not all members are using the forms or reporting the outreach events so it was difficult to pull the information together. Additional outreach information was pulled from minutes but, this is cumbersome and not all areas use their monthly meetings to report outreach activities. The Speaker/Media Report Form is a good tool and Berkey urged chairs to discuss the importance of gathering the outreach and media activities information with their committees.

ACTION: Area committee chairs should stress with members the importance of completing the Speaker/Media Form or finding another method of getting the information to staff for entry into the database.

Talking Points

Seuntjens asked how Berkey's role differed from Karen Kraushaar, and if Kraushaar would continue to work with TAP. Coston replied that Kraushaar is on TAS communications staff and TAP is not her sole responsibility. Berkey's role is to act as a communications liaison; he is TAP's link to Kraushaar.

Area 1 Report

Grimaldi reported that Area 1 is successful with outreaches and working with LTAs. LTAs have listed outreach opportunities when asked but our disappointment is they are very helpful when asked but they have not come to us. A whole host of outreach opportunities could open if TAP could set up a booth next to TAS. Another disappointment is that the elevated issue regarding earnings for newspapers carriers not subject to self employment tax, has not had a response. Catherine Kelly who authored the issue retired from the panel and TAP has still not received a response on the issue. Another issue about extending the time the information from using EFTPS (Electronic Fund Transfer Payment System) has been rewritten and will be presented later in the meeting. The IRS response on quality control on notices is another disappointment. Area 1 asked for increase in the sample size of notices reviewed and IRS responded to a request for total notice review. For IRS response to the Waiver of fees for the Offer in Compromise, Area 1 will place the issue in the parking lot for about nine months to see how the IRS new policy is doing. Area 1 is also resubmitting the issue on putting TAP information on forms and instructions but narrowed down to most popular forms. Issues coming down the road, introducing financial literacy to certain groups particularly school systems, working with Area 3 and the Earned Income Tax Credit (EITC) on some examination issues. Area 1 is concerned about TAP's effectiveness in gathering grass roots issues if TAP can't address legislative issues. A big issue in this area is the taxation of September 11 grants. Overall issue is support more support for outreaches, outreach opportunities don't come to you, you have to go out to get them. Another concern is the integration of new panel members; most of Area 1 is old Citizen Advocacy Panel (CAP). Panel members new to CAP benefited by attending CAP meetings and seeing how it worked.



Seuntjens returned to the legislative issue and reminded members that as an individual, members can enter the issue on Systemic Advocacy Management System (SAMS). The issue should still be raised and entered on TAP database, or directly to the SAMS site, but working legislative issues is not TAP's goal and committees should raise the issue but not work it. With multiple contacts similar to the September 11 grants, the grass roots legislative issue should be raised to the NTA for possible inclusion in the annual report by email.

Handelman suggested routinely notify those who are selected for interviews of meetings in their area because they've expressed interest in the panel. Staff was concerned that this could cause a problem for those not selected after the interview and preferred to wait until the person was selected before inviting him/her to the meeting.

Panel members also discussed their concern that they could not bring legislative issues to the congressional offices. Seuntjens stated that members as private citizens can raise issues to congress but should not represent his/her position as TAP's, but as your own. Members can announce they are TAP panel members, fit in TAP's mission, as well as ask what grass roots issues the congressional offices are receiving.

Area 2 Chair Report

Leonard Steinberg reported for Area 2 and thanked Nancy Ferree and Inez DeJesus for pulling together the major points of accomplishment. Area 2 elevated an issue requesting a survey option by caller request rather than random as a way for callers to provide immediate feedback on toll free. IRS rejected the suggestions because it can't be supported by current technology and implementing is too costly and complex. Area 2 elevated two other issues that are awaiting acknowledgement: EFTPS Clarification of Tax Year, system is based on calendar tax year as opposed to fiscal tax year and the Form W-4 Percentage Option, allows persons to opt for a percentage of their wages withheld rather than a flat dollar amount. This issue will be brought to the Payroll Tax Issue Committee. The Payroll Tax Issue Committee and Area 4 are working together on revising the Form W-4. Area 2 currently has two active issues: Simplification of Estates and Trusts Income Tax Returns. The current form can be used to report nine different types of entities' income ranging from estates to various types of trusts. Area 2 has a committee for Improving Communications to Taxpayers currently this committee is addressing Publication 519, *United States Tax Guide for Aliens*. Area 2 placed the issue concerning a paragraph about TAP in IRS forms and publications in the parking lot since Area 1 is also working the issue. Area 2 Chair, David Meyer, brought an error on the newly revised Form 2848, *Power of Attorney*, to TAP staff's attention. The form included a line for the representative's Social Security Number. The IRS took immediate action to correct the error and reissue a revised form within a week. New issues--a practitioner suggested IRS employee's place their email address and direct telephone number on all notices. Another new issue is a request for taxpayer's previous year's 1040 information be available on line. Area 2 was involved in a variety of outreach activities practitioners and taxpayers during the first part of the year; it included working with an IRS Installment Agreement focus group. The committee's next steps include recapping the committee's activities for the incoming members and developing a set of program recommendations that would provide for more effective volunteer participation.

Area 3 Chair Report

Charlotte Cassady presented Area 3's mid-year assessment. The Telephone Listing/Answering Quality sub committee headed by Buck Paolone has put in a lot of work but the project is so overwhelming that it was suggested by Chair George Sullivan that they push some parts forward by trying "bite size" portions. But the problem is so complex, just where do you bite? The recommendation to raise the materiality base from \$5 to \$25 is being written up by Phil Bryant and will be elevated soon. A Walk-in Office Review (Taxpayer Assistance Centers) is being conducted by the entire area 3 panel. Some of the things noted to date are; Remodeling in some area offices have provided privacy for the taxpayer where there was none before. Local phone numbers are not listed in phone books. Signs with TAP or State or national Taxpayer Advocate information are not posted. This is an ongoing project. A number of issues are in the parking lot but will be active again soon.



Selma Taylor

Selma Taylor, Local Taxpayer Advocate in Chicago Area, was introduced and attended a portion of the Joint Committee Meeting.

Issue Matrix/TAP Recommendations Index and Recommendations Summary/Area Committee Status Report

The new issue matrix, recommendations index, recommendations summary, and status report was presented and members provided feedback on improving the reports. The issue matrix, titled, *List of TAP Issues*, tracks both Area and Issue Committee issues that are either Active or in Parking Lot status. The primary purpose of the issue matrix is to avoid duplication of efforts. Both chairs and staff need to check the matrix for duplication. The issue matrix is sorted first by Primary Category, Secondary Category, and then alphabetically by the Issue Statement. It was suggested to try to use the keyword as the first word in the Title of the issue so similar issues are more likely to be grouped together. Also, the category other is customarily the last choice in any list.

ACTION: Analysts and chairs will review the issue matrix titles and, whenever possible, place the key word first (i.e., if an issue is concerning EITC, EITC should be the first word in the title. If it concerns a form, the form number should be the first word.)

ACTION: Toy will update the category list as suggested and present at June Joint Committee meeting.

ACTION: Staff will continue to work on the TAP Contact Database so complete report is available for June Joint Committee meeting.

The *TAP Recommendations Index* and the *TAP Recommendation Summary* report contains both Area and Issue committee recommendations sent to the IRS. The elevated issue index is confusing. Numbers should not be in reverse order and the alpha codes should be separate. In addition, a key to the alpha codes should be placed in the footer of the report. It would be helpful to have the issue status on the *TAP Recommendations Summary* report. The issue index and summary report should be updated with requested changes by June meeting. After that the elevated issue index and the summary report will become a quarterly report. The report will be updated as changes occur and is available electronically on TAPSpeak in the Elevated Issue folder and on www.improveirs.org.

ACTION: Toy will update the *TAP Recommendations Index*, put in numerical order, separate the alpha codes and provide a key to the alpha codes by the June Joint Committee Meeting.

ACTION: Toy will add the status of the issue to the *TAP Recommendations Summary* report and will run the revised report for the June Joint Committee meeting and thereafter, quarterly.

The *Area Recommendations Status Report* contains only the issues referred to the Joint Committee by the areas and then approved by the Joint Committee for elevation to the IRS. The report is run monthly on the tenth of each month. It contains all issues originating from area committees in any of the open statuses and only issues placed in one of the closed statuses during that monthly period.

The *TAP Recommendations Summary* report contains all of the elevated area recommendations, as well as the written issue committee recommendations submitted with the *Monthly Committee Report*. Some issue committees have also submitted a summary of any feedback provided to the program owners orally with the *Monthly Committee Reports* and this information is also included.

Handelman stated that issue committees need some type tracking system maybe not quite as elaborate but some type. A discussion followed on whether or not the IRS response should be written and if TAP should expect responses from the program owners. It is the Joint Committee's



understanding per agreement with Sue Sottile and Michael Chesman during the Joint Committee meeting in Denver that the IRS response should be in like kind. If the feedback is written, the response should be in writing; if the feedback is given orally, the response would be oral. Burgos suggested establishing follow-up dates which would make issues easier to track. The analyst and program manager assigned to the issue committee will be responsible for tracking their assigned committee's issues and doing the follow-up for non-response. Coston stated that TAP's expectations for responses will be part of the discussion with Brian DeSousa, who has replaced Margie Kinney in working with Michael Chesman and TAP and Sue Sottile that he and Seuntjens are having next week in Washington, D.C. Toy reported that she had already followed up with DeSousa on the two aged recommendations and one response was received after the status report was run and more information on the second should be available prior to the run date of the next one.

ACTION: The Analyst and Program Manager assigned to an Issue Committee will start tracking their committee's recommendations and perform any necessary follow-up with the program owners.

It was also decided to change the Open, Response to IRS status to Awaiting Second Response. It is important that when a response to any area recommendation sent through the Joint Committee is returned directly to the originating committee either in writing or provided orally, the response be forwarded to Toy for inclusion in the *TAP Recommendation Summary* and *Area Recommendation Status Report*.

ACTION: Toy will update status report as requested by the June Joint Committee Meeting.

ACTION: Staff and chairs should ensure a copy of or summary of any responses to issues elevated through the Joint Committee be sent to Toy.

Coston expressed concern over the plethora of action items plus staff's commitment to the TAP recruitment process and suggesting prioritizing the action items. It was agreed that staff would review the action items and inform Seuntjens of any conflicts.

Area 4 Chair Report

Smedley reported that Area 4 lost several members over the last year and had to reassess how many issues Area 4 could realistically work. Area 4 also reviewed old parking lot issues, closed some issues and designated others as prospects or suspended. Suspended refers to issues that were addressed but need future follow-up. This list includes issues that were elevated. Area 4 worked on the following issues: Married Filing Separate (MFS) returns--the distribution of income and deductions often creates need for multiple communications with IRS; VITA (Volunteer Income Tax Assistance) and TCE (Tax Counseling for the Elderly) training material availability; ability to electronically file the *Amended U.S. Individual Tax Return*, Form 1040X and found that program owner has this slated for 2005; Lien Recording Release, Area 4 learned the lien release program will become centralized and would like to provide input into the process; Area 4 had the W-4 Form issue in the parking lot for some time and will be working with the program owner and the payroll committee on this issue; and the difficulty of non-citizens getting a refund of the social security tax withheld from their income. Area 4 has brought three issues regarding innocent and injured spouse for Joint Committee approval later in the meeting and is still waiting for a response on the Just in Time elevated issue.

Area 4 met face-to-face in Chicago three weeks ago and wanted to express how absolutely invaluable face-to-faces meetings are for making progress on issues. Area 4 has performed outreach of all kinds but one major outreach is the What's on TAP? project. Various members have written articles about TAP and Area 4 has contacted professional organizations with newsletters and offered the articles as fillers. Area 4 is just about to release the first series of articles. Other Joint Committee members and staff really liked What's on TAP? idea from Area 4 and will also start gathering names of organizations that are willing to accept the articles. In addition, Smedley would appreciate additional articles from



other members on what's happening in their committees. Coston also suggested the articles be made available for TAS and IRS employees. TAP has to make a commitment to the program because when you commit to a certain amount of space in a newsletter or publication, TAP needs to fulfill the promise.

ACTION: Toy will place this What's on TAP discussion on the agenda for the next Joint Committee meeting agenda for further discussion.

Area 5 Chair Report

Lillian Woo presented the Area 5 mid-year assessment. Area 5 has seven active issues and seven in the parking lot. Area 5 elevated eight issues during 2004 and has one more ready to refer to Joint Committee. Two issues were dropped; one because it was just too complicated, simplifying the capital gain forms, and another was dropped because the program owner thought it was a dumb idea. Area 5 had a face-to-face meeting in St. Louis on February 2, 2004. Part of that meeting was a media training session.

A subcommittee of Area 5 worked on the Alternative Minimum Tax (AMT) issue. Since the issue was in the NTA's Annual Report, AMT has become a phenomenon. LTAs in Area 5 incorporate TAP into their visits. TAP members are invited to congressional forums and TAP members give a short presentation describing TAP. The face-to-face meeting had good public attendance. One reason is that the TAS Area Director is very active in getting the word out about TAP and inviting the public to meetings.

Area 6 Chair Report

Mario Burgos presented the Area 6 Report. Issues coming into TAP are still being handled by a committee of one, the panel member from the originating state. Many come from Alaska, two from Montana - what proof is needed for audits, and employee benefits. If the issue is either legislative or not grand in scale and Area 6 decides not to elevate, a response is sent very quickly. In Oregon, Area 6 has an issue on how the IRS handles Native American names. The TAP member in Washington, Joe Reder, has been very ill and other members helped him with Washington's issues. Clayton Agena in Hawaii has published articles in trade publications and Jim Banks from Montana simultaneously hands out his pancake cookbook and TAP information. For Idaho, Larry Barnard hands out TAP materials and Darlene Braemon spends a lot of time in Washington, D.C. talking about TAP. In New Mexico, Burgos is running for office, and uses TAP as part of his public service experience. His website is linked to TAP. The most common question he is asked as what involvement he has had in government. Gregory Maciulla in Arizona is working on financial literacy; Chris Forzano in Washington is active in promoting TAP. Sherry Whah teaches tax classes and part of the curriculum is explaining about TAP.

Review and Approval of Area Recommendations

Expanding - Check the Box

Cassady presented the Area 3 recommendation on Expanding the Check Box. Area 3 received complaints from practitioners that IRS bypassed the process by sending notices directly to taxpayers. Area 3 would like to see the check box authorization process simplified and expanded so the authorized party can verify taxpayers estimated tax payments, and additionally expand the authorization for the life of the tax return three years. Currently, the third party designation is only good for one year and the check box can not be used to designate the third party as the primary contact. Bob Meldman mentioned that the changes to the Power of Attorney and tax authorizations may be in conflict with this proposal. As of March 29, 2004, Form 2848, *Power of Attorney*, can only designate a third party that is eligible to practice before the IRS. Unenrolled preparers can receive only limited disclosure authorization by using the Form 8821, *Tax Information Authorization*. Steinberg recognized the barrier of attempting to combine the authority of the power of attorney with the check box limited disclosure authorization given this change. This change will have a large affect on unenrolled preparers. Grimaldi added that this change would not affect one portion of the proposal which is to expand the term to allow following return through processing and future audits. Cassady



stated that the main objective of the proposal is to follow through for life of return. Smedley provided a case history example of why it is important for the preparer to receive copies of notices. There was a discussion of which tax year's estimated tax payment history was indicated, the preceding or succeeding. There was an objection to only the designee receiving the copy of the notice, from the taxpayer's point of view--since the taxpayer is ultimately responsible, the taxpayer needs to be informed as well as the designee. **The Joint Committee reached consensus on returning the issue to Area 3 for revision.** Handelman suggested that the chair, or someone designated by the chair, needs to take responsibility for reviewing the issue and ensuring all topics are under correct headings; issues should not be rewritten at the Joint Committee level.

ACTION: The Expanding Check the Box Authorization will be sent back to Area 3 for reconsideration of the issues discussed at the Joint Committee meeting.

Adult Education

Cheyaña Jaffke presented Area 7's issue on Financial Literacy and Adult Education. Area 7 approved the issue on March 2, 2004. The recommendation is missing attachments that support the proposal. The proposal is to encourage IRS to devote resources to promoting tax education for adults with existing and future coalitions. IRS should also develop tax modules for the adult learners to go with the existing tax modules on www.irs.gov. The products should be developed in different languages as well as versions for the visually impaired. Seuntjens asked how this issue differed from the previous financial literacy issue sent to Olson. Nicholas replied that the previous recommendation focused on high school students and working with the Treasury's coalition. **Financial Literacy and Adult Education proposal was approved for elevation by consensus.**

ACTION: Jaffke will forward the corrected referral form with attachments on the Adult Education proposal to Toy.

ACTION: Toy will format the Adult Education proposal, send the elevated issue to Sue Sottile, and enter on Tracking Database.

Notification of Non-requesting Innocent Spouse

Smedley stated that originally Area 4 worked these three as one issue but decided although related, they are separate. IRS has done a good job of making the Innocent Spouse form easier to understand. However, one problem is the notification of non-requesting spouse. It is not clear enough that this notification is a requirement for obtaining the innocent spouse status. When the requesting spouse finds out the IRS will notify the other spouse, often the requesting spouse drops the claim which wastes the time of both the IRS and the person filing. The proposed solution is to make this information bold and change the phrasing of the instructions. Editorial changes were made and the proposal was accepted with changes for elevation by consensus.

ACTION: Toy will format the Notification of Non-requesting Innocent Spouse proposal, submit to Mike Chesman, and enter on Tracking Database.

Innocent Spouse/Injured Spouse

There is a tremendous amount of confusion among taxpayers and professionals because the words Innocent Spouse and Injured Spouse are so phonetically similar. Area 4 recognizes the barriers changing the name will cause especially since it requires a change in the statutory definition of Innocent Spouse. Discussion followed on whether this issue was beyond TAP's scope because it required a statutory change. It was decided that a technical correction that did not introduce new legislation was within TAP's scope. Injured spouse relates to how the income is allocated on a Married Filing Joint account when one spouse owes a liability outside of the marriage and their portion of the refund is offset to pay the liability. Seuntjens suggested changing the suggested wording for Relief from Denied Spouse Refund instead of injured spouse to Relief for Spouse Denied a Refund. Wording was changed to reflect Seuntjens' suggestion and proposal was approved for elevation by consensus.



ACTION: Toy will format the Innocent Spouse/Injured Spouse proposal. Submit to Sue Sottile, and enter on Tracking Database.

Innocent Spouse Outreach

Taxpayers and their legal advisors are not always aware that the terms of a divorce decree do not override the IRS tax code. This proposal is for IRS outreach to the Family Law Bar and Judiciary on Innocent Spouse Liability. Burgos questioned whether IRS had resources to create a new program. This is really another dimension to an existing program so should not cause serious problem. Changes were made to the wording of the proposal and the proposal was accepted for elevation by consensus.

ACTION: Toy will format the Innocent Spouse Outreach proposal, submit to Mike Chesman, and enter on Tracking Database.

Area 7 Chair Report

Jaffke reported that Area 7 was 100% successful in having proposals accepted by the IRS. The IRS accepted, for the most part, Area 7's proposal to clarify the Offer in Compromise instructions. Area 7 is currently looking at the installment agreement website and providing suggestions on making sure it is user friendly. Area 7 has never had a full complement of members and not all have been active. This caused a lack of momentum. Area 7 also shares the frustration of not working legislative issues.

A new discussion on working legislative issues ensued. The new members being brought to the panel need to know upfront that the panel does not address legislative issues. TAP is an advisory board to the IRS and the main focus should be working procedural or administrative issue where TAP can affect change. Again, it was stressed that information TAP receives from the public should not be ignored if it is legislative in nature but captured. TAP is supposed to be the eyes and ears for IRS in capturing grass roots issues. Legislative issues should be left to the NTA. TAP is more effective using their limited resources where change can be affected. Legislative issues can be referred to Olson through email by the committee or the individual panel member may enter the issue on the TAS page on www.irs.gov. Individuals can also bring the issue to their congressional representative. Another method of easing the tax burden instead of trying to change the law is to suggest an educational program on the issue. Seuntjens suggested chairs communicate this message to their committee members. Woo reminded the Joint Committee of an earlier recommendation she had made to form a subcommittee that would look at all the legislative issues.

ACTION: Chairs should communicate the legislative issue discussion to their committee members.

Back to Area 7. Jaffke reported that one of Area 7's best practices is to arrange their public meetings around an IRS outreach activity.

EITC Chair Report

Handelman reported that the EITC committee operates with three subcommittees: 1) Education, Publication & Forms, 2) Marketing and Outreach, and 3) Overclaims Analysis. The full committee meets every month by teleconference and has a face-to-face meeting next week in Las Vegas . Subcommittee work is done by email and some work will be completed during the face-to-face in Las Vegas . EITC submitted three sets of written proposals in response to requests from the program owners: proposals for forms and notices used in examinations to recertify EITC eligibility; proposals to improve The On line EITC Tool Kit for SPEC employees and partners; and proposals to improve the explanation of the EITC qualifying child residency certification pilot project.

The committee also responded to a request from the NTA regarding how to improve due diligence of preparers filing EITC claims. The committee also responded to a Low Income Tax Clinic lawyer's concerns about EITC audits.



The committee currently is preparing to provide feedback requested by program owners about the EITC qualifying child residency certification pilot project, EITC audit reengineering; EITC notice re-design; and EITC on line outreach and preparer education materials. The committee is also working on issues raised by committee members - EITC outreach in rural areas, EITC outreach through SPEC partnerships; EITC forms testing, and alternative ways to collect EITC eligibility information. The challenges are incorporating new members and the loss of Catherine Kelly. EITC has a productive relationship with program owners but is enormously frustrated with not having received written feedback.

Notice Chair Report

Skip Eshelman thanked Sally Chavez for pulling the information for this report together. The Notice committee has six subcommittees: Language Standardization is working with IRS team as external stakeholders in completing a writing style guide for all notices. The Document Assessment Tool (DAT) subcommittee had eight hours of training on the use of the DAT to score notices; the score is used to determine how well the notice is written. The DAT is used before the notice is written and after to determine the clarity of the notices. This subcommittee is currently working with EITC Issue committee on scoring EITC notices and assisting SB/SE in scoring collection notices. The Quarterly Strategy Team works with the program owners and attends the meeting held each quarter to review notices issues. This meeting is attended by IRS employees and external stakeholders, such as TAP. The Referrals subcommittee works with referrals from taxpayers from the TAP toll free number, web comments, or panel members on issues concerning notices. The Notice Process Improve Initiative Team (NPIT) subcommittee is working on a report concerning eliminating notices. The Dynamic Project Team (DPT) subcommittee works with the IRS DPT team as outside stakeholders. The panel members provide feedback and participate in the testing of redesigned notices.

Handelman asked if it made sense for other committees to get the DAT training.

Sandra Ramirez and Ferree will coordinate on this issue.

ACTION: Sandra Ramirez and Ferree will coordinate the possibility of providing DAT training for other committees.

Efiling Chair Report

Burgos reported that the Efiling committee is doing very well although the program owner has missed a deadline. The E-File Made Easy website application is very good and is completed but not on line. The marketing is coming along. Efiling already had our face-to-face but we are still missing items to complete our project. His one IRS criticism is the responsiveness of program owners, if the non-responsiveness issues were elevated quicker, Efile wouldn't have lost so much time in completing their projects and showcasing the projects at the meeting in November.

Exit Interviews & Recruitment

Many members have left: some due to health problems, some job changes, some moved, but TAP needs to know why people are leaving. Seuntjens proposed field managers conduct the exit interviews because they are closer to members. Steinberg suggested the chair conduct the interview since the chair has more rapport and will be free of any potential bias. Meldman disagreed because the problem may be with the chair. After more discussion, it was decided that from an industry perspective, the exit interviews are usually done by human resources and that you get more honest answers if the person conducting the interview is objective. Woo suggested the exit interviews be conducted by Treasury since TAP members are appointed by Treasury. Members also expressed concern about getting feedback from the exit interviews and did not want the information sanitized. Coston stated that the National TAP office is currently drafting the exit interview process and he prefers the national office conduct the interviews since there is no direct involvement with members on a regular basis. National office staff can be more objective and receive truer responses. Smedley suggested conducting the exit interviews in person, if it is possible or perhaps an on-line anonymous survey.



Coston did not believe enough members were leaving and they leave sporadically that developing an on-line survey is not justified. But, he gave his assurance that TAP wanted to use the information gathered from the exit interviews to make corrections and build a better TAP and the information would not be sanitized before presentation to the chairs.

ACTION: Coston will share the exit interview form by June 15 Joint Committee meeting.

Discussion of IRS Responses

TAP 04-011 Immediate Feedback on Toll Free

Steinberg reported that Area 2 decided to close this issue and accept IRS's response. IRS responded that this type of survey was not practical with the current system and too expensive. The committee worked very hard and felt strongly that the information would be helpful to the IRS but closed the issue.

TAP 04-012 EFTPS Clarification of Tax Year

Held over until next meeting

TAP 03-016 W-4 Clarification

Held over for next meeting

Joint Committee Meeting in Denver on September 10th and 11th

A preliminary agenda for the November Annual meeting will be available for the September Joint Committee meeting. Seuntjens asked chairs to make sure the dates are on your calendar or ask a committee representative to attend. The meeting will be to discuss the November preliminary agenda and the chairs roles for the transition.

Saturday, May 7, 2004

Open Meeting

The May 18, 2004 Joint Committee meeting is cancelled. Chairs should combine the Monthly Committee reports for April and May on the report due June 8th. The two proposals from Area 1 will be covered later in this meeting.

ACTION: Committee chairs who haven't submitted their April report should combine the April and May report for the report due June 8, 2004.

Multilingual Chair Report

Twomley thanked the support staff for the good support and likes the format of his committee minutes so hopes the standardization will not change the format. One important part of the Multilingual recommendation is the realization that there is more to Multilingual than translating documents. Many are not literate in the first language or their first language is not written. At Joe Meissner's suggestion, the Multilingual committee is trying to formalize a way to work with the Low Income Tax Clinics (LITCs) that deal with Limited English Proficiency (LEP) persons. Multilingual would like to form an ongoing relationship to draw on each others experience and knowledge. Another priority is developing educational programs for English as a Second Language (ESL) people. Sharon Lassar is working on how best to use the new financial literacy commission and going outside the IRS to partner with other government agencies, homeland security, the office of citizenship. The Multilingual committee will have a face-to-face meeting in Brooklyn in June to discuss providing LEP taxpayer education and bringing all the other issues together. The committee would like to draw on the best practices of other government agencies and create ESL and LEP taxpayer education resources. This is not a finite project but ongoing. Steinberg suggested the committee visit the Multilanguage kiosks that the Brooklyn Citizen Advocacy Panel helped develop.



Payroll Chair Report

Steinberg presented the Payroll Committee report. Payroll tax reporting and payment of payroll taxes can be very complicated. The committee is wrapping up recommendations to issue owners by the end of May. The recommendations include proposing revisions to the Form 941, *Federal Employer's Quarterly Tax Return*, which will be revised for 2005. The committee made recommendations on form and format, who should file, level of liability, and other issues that can be implemented without legislation. Another subcommittee is dealing with the upcoming revamping of the payroll tax penalty structure. There are now six levels of penalties and the committee's recommendation is to streamline the structure using the prevalent IRS interest rate. The committee has also made recommendations for taxpayer education for small businesses/self-employed taxpayers. The committee did not work on the Federal Unemployment Tax issue because it is primarily a state issue and is not in the committee's realm. IRS needs to write publications for small business in plain, simple language so small businesses can meet their tax obligations by themselves and not have to hire professionals. IRS is making progress with E-filing individual, employment, and corporate tax returns but the committee wants greater emphasis on payroll taxes. The committee will be working with an Area 4 subcommittee on the Form W-4 that each employee should complete to figure out their tax liability.

Attendance and Participation of Panel Members

Seuntjens stated that TAP has a window of opportunity to replace current members who are not participating in their committees with new members. Each chair should review attendance. If the non-participating member has volunteered for a third year, the committee chair should check with the chair of the member's other committee to discuss their level of participation. Nagel asked how often staff should give the chairs the attendance report and Coston replied quarterly.

ACTION: Program Mangers will send out list of members who have volunteered to stay a third year to their committee chairs.

ACTION: Analysts will update and send out list of meeting attendance by May 10 to their assigned committees' chair and thereafter will send out attendance information quarterly.

Coston added that the members have already been accepted for the third year and this will not be rescinded but will agree to ask the non-participating member's intentions for their commitment during the third year. Woo asked for guidelines for removing panel members. The TAP guidance statement states missing three consecutive meetings without good cause as determined by the chair will be proposed for removal by a majority vote in the Joint Committee. The final decision for removal is made by Treasury. Coston reminded the chairs that in fairness there may be some one who's not participating in one committee but fully in the other so both chairs need to make the decision to bring it to the Joint Committee.

Effective Committees

The original objective in writing the Effective Communication document was to help the new chairs. It can also be thought of as best practices. McQuin asked if it should be thought of as Standard Operating Procedures for chairs and if so, should it incorporate the communication strategy. Seuntjens replied that it was not his initial thought but through earlier discussions, he heard that it should not be just conducting effective meetings, but should include information on making outreach more consistent, a template for monthly report, information on referrals to the Joint Committee, etc. It would be better to have one document covering everything rather than handing out one document at a time. Joint Committee members agreed that one guide would be very valuable and that staff and members should work together in producing the document for final review at the Joint Committee's September meeting,

Action: Jaffke, Woo, Seuntjens, Sandra Ramirez, and Tersheia Carter will produce an operating guidance document for committee chairs by the September Joint Committee (this action item combined with earlier action item to extract portions of staff Standard Operating Procedures).



After discussion the following decisions were made regarding the guidance document and should be incorporated into the final document:

- The guidance document should be written from the perspective of assisting the chair's in developing effective committees
- The audience for the guidance documents should be all TAP members with emphasis on the chairs
- Special attention should be paid to keep the document gender neutral

Area 1 Referrals

Extend EFTPS Access Period

Taxpayers can review tax payments made using EFTPS electronically. Initially the archive period was only 120 days; then the period was extended to 16 months. This recommendation is to extend the archive period from 16 months to 36 months. This will cover the extension of filing and processing periods. The Joint Committee agreed to elevate this proposal by consensus.

ACTION: Toy will format the Extend EFTPS Access Period proposal, enter it on the tracking database, and elevate to Mike Chesman.

TAP Information on Forms and Publications

This proposal was to add a statement on the most popular IRS forms, instructions, and publications to encourage taxpayers to contact the TAP website or toll free number to provide feedback. Coston warned that if you put the number out there, it will be used, but not by those wanting to provide suggestions but by people needing tax help. Smedley believes it will be difficult to get the IRS to agree to add lines to forms. McQuin added that it would be ideal to place TAP information in publications where there is room to explain TAP's mission and when to use the number. Meldman suggested the ideal method is to add a staffer to all tax forms explaining TAP. Seuntjens suggested staying away from forms and not using the toll free telephone number but the web address only. Grimaldi asked if there was a way to get feedback prior to submitting a proposal so it can be modified to avoid rejection. Handelman suggested adding web site address to notices. Coston added that TAP's message needed to be consistent with its mission to improve IRS services and customer satisfaction.

ACTION: Grimaldi will bring the TAP Information on Forms and Publications proposal back to Area 1 for more research and revision.

Interviews

Coston asked Area chairs to start working on a list of volunteers for recruitment interviews. Volunteers will be asked to commit a week--interviews held Tuesday through Wednesday, travel days, Monday and Friday. Currently the interview sites being considered are Milwaukee, Brooklyn, Florida, Seattle and the District of Columbia. There will be no interviewing in either Hawaii or Puerto Rico.

Consensus Decision Making

Handelman reported that some committees had trouble reaching consensus and that one member could effectively block any work being completed. Meldman suggested sending in a majority and minority report. Smedley believes TAP operating procedures asks the committees to strive for consensus but that the committee is not absolutely bound to it. Seuntjens asked if the problem was caused by someone's personal agenda or what more specifically caused the conflict. Steinberg suggested using Meldman's suggestions for referring the proposal to the Joint Committee and if the Joint Committee agreed to the majority proposal, they drop the minority opinion. Smedley stated that TAP needs to work from the taxpayer's perspective, what works best for the taxpayer and if someone opposes because of their own personal objective, there has to be a way around reaching consensus. Steinberg said it was important to present both sides to the Joint Committee and either the Joint



Committee will oppose or choose to elevate the issue. Seuntjens concluded that the committees should always try to reach consensus.

Sch C Non filer Chair Report

Paul Nagel presented the Schedule C Non Filer committee report. The committee has assigned various issues to two subcommittees. Outreach and Education--the outreach targets are trade schools and high schools. This subcommittee works a lot on the W-9 Form, *Request for Taxpayer Identification Number and Certification*. The other Subcommittee is Payment Issues which works on analyzing and increasing usage of the Schedule C-EZ, *Profit or Loss from Business, Short Version*, and a separate line on Schedule C, *Profit or Loss from Business*, for reporting amounts paid to independent contractors when the Form 1099, *U.S. Information Return*, is issued and amounts paid not using the form 1099. Some of the committee's accomplishments are: Consistency between Schedule C filing requirements and the Social Security credit, Expanding the EZ pay method to IRS, and simplifying the compliance to estimated tax payment requirements. One disappointment has been the turnover in program owners; the committee has had three program owners.

Ad Hoc Chair Report

Meldman presented the Ad Hoc committee report. The committee worked the following issues: National Licensing of Practitioners which is addressed in Senate Bill S-882; Confidentiality of information provided to return preparers by taxpayers, the recommendations to the Notice Gatekeeper; and the issue on cutting the dedicated phone line in the Taxpayer Assistance Centers. Seuntjens added that the NTA was to give Ad Hoc issues but the practice has not continued. The Joint Committee needs to reassess what the Ad Hoc is doing. Handelman asked if there has been any talk about having different issue committees. Coston replied that the issues need to be reevaluated and discussed; some issue committees may continue but some may not. Program Owners of the Issue Committees will be invited to present their issues at the November meeting.

McQuin asked if anyone had different ideas of how to assign members to issue committees.

ACTION: Chairs should send their thoughts for ways of assigning members to issue committees to McQuin.

Coston reported that due to the Joint Committee and Ad Hoc's involvement and insistence on the dedicated phone line in the TACs, IRS reversed their decision. Coston stated this shows how TAP is having an impact and making a difference for taxpayers.

Annual Report Writing

Chairs will provide both verbal and written reports at the November meeting. Seuntjens would like more consistency in the committee annual assessments. The TAP annual report should be a composite of the area and issue committee reports. The report should be written by the TAP chair and a subcommittee not just the chair. Steinberg stated the difficulty of standardizing the reports because of the differences in the chairs. Seuntjens would like to retain more detail than National Office prefers because he wants the public to know what TAP has done. Steinberg suggested separating the area and issue committee reports.

Seuntjens stated that chairs, even if they have not opted for a third year, will be invited to the November meeting to help with the transition and provide consistency in the annual report. Seuntjens will ask for volunteers to polish the annual report after the November meeting and to start thinking about volunteering. Handelman asked how much input should we get from our committee members and should it be anonymous. Nicholas suggested asking committee members what would you suggest to continue doing, what should be stopped, what should we start doing? Seuntjens said the chair should ask for written comments and it's best to ask all committee members to have input to the committee's report.



ACTION: Toy add agenda item to next face-to-face on chair's role for the transition: should the chairs continue for the one year term, should they be mentors?

Closing

Reminder that changes to media documents need to be to McQuin because after that they will be sent for publishing.

Coston asked the attendees to give their impressions of the meeting. Twomley thanked Coston for attending meeting and being open. Steinberg thanked the staff; effort is greatly appreciated. TAP is an evolutionary process - it takes time to build. There have been missteps and problems but that is how organizations are built. Progress has been shown in each face-to-face meeting. Smedley stated that this was her first Joint Committee face-to-face and that it helped her. She feels more comfortable now in her role and feels the committee accomplished a lot. Smedley thinks that face-to-face meetings are effective and allow the committees to accomplish a lot. Woo thanked the staff. Woo thinks the meeting went well and the committee made progress. This also is Grimaldi's first face-to-face; it is nice to be a part of seeing the Joint Committee and TAP growing and evolving. Jaffke thanked Coston for attending and hearing what the chairs had to say. Handelman feels enormously encouraged and energized. TAP has come so far in just a few months. It's great that staff and chairs will have standardized operating procedures. The EITC committee is finally coming together. Meldman said that face-to-face meetings are invaluable and reminded the committee that TAP is taxpayer advocates not preparers. Cassidy learned a lot from being at the meeting. Staff provided good support. McQuin said it was good to hear how the committees are working and working together. Nicholas feels attending the Joint Committee meetings make her more effective in her job. Ferree agrees that it helps her be more effective on calls and at meetings. Ramirez said this was her second face-to-face and it provided an opportunity to hear from all committees. Curry said the meetings get better and better.

Coston thanked all for their commitment, their time, and their diligence. He has seen quite a bit of work in a short amount of time. He feels TAP will improve and accomplish a lot. Seuntjens said that staff gave us footholds. For the first year, it was amazing we got things done. But, during the second year TAP has really evolved. We got through some administrative issues; working together to accomplish a lot. Seuntjens is happy with the organization and we should feel good when we hand over the committee. The Joint Committee is coming together as a team.

ACTION: Seuntjens will report to Joint Committee the results of his meetings in Washington.

Assignments

All attendees:

1. Any content changes to the Talking Points, Media Guide, or Media Pocket Guide should be provided to McQuin by May 12, 2004
2. Send their thoughts for ways of assigning members to issue committees to McQuin.

Joint Committee Members:

1. Work with their assigned analyst to review the issue matrix titles and, whenever possible, place the key word first (i.e., if an issue is concerning EITC, EITC should be the first word in the title. If it concerns a form, the form number should be the first word.)
2. Ensure a copy of or summary of any responses either written or oral to issues elevated through the Joint Committee be sent to Toy
3. Committee chairs who haven't submitted their April report should combine the April and May report for the report due June 8, 2004



Area Chairs:

1. Routinely update committee members on decisions made and information provided at the Joint Committee meetings at the next scheduled area meeting.
2. Work with Program Managers to include discussion of the PowerPoint during the area committee communication strategy discussion including instructions on how to personalize the PowerPoint.
3. Stress with members the importance of completing the Speaker/Media Form or finding another method of getting the information to staff for entry into the database
4. Communicate the legislative issue discussion to their committee members

Berkey:

1. Work with publishing to produce pocket-sized versions of the Media Guide and the Talking Points.
2. Develop fact sheet of success stories for panel members to use as part of their outreach and to insert into press releases and will update to keep stories fresh. First fact sheet due June 15

Tersheia Carter, Jaffke, Woo, Seuntjens, and Ramirez:

1. Produce an operating guidance document for committee chairs by the September Joint Committee (this action item combined with earlier action item to extract portions of staff Standard Operating Procedures).

Coston:

1. Share the exit interview form by June 15 Joint Committee meeting
2. Speak to Chesman and Sottile about a feedback mechanism or reporting mechanism to issue committees from the program owners. (01/20/2004)

Ferree and Ramirez:

1. Will coordinate the possibility of providing DAT training for other committees.

Grimaldi:

1. Bring TAP information on Publications and Forms proposal back to Area 1 for more research and revision.

Handelman:

1. Brief Coston on what is meant by the following assignment: TAP and IRSAC sometimes have similar committees working the same issue as the TAP issue committees, for example each have a subcommittee on EITC. Jim Grimes is the lead of the EITC task force (01/20/2004)

Jaffke:

1. Forward the corrected referral form with attachments on the Adult Education proposal to Toy

Nagel:



1. Work with the authors of the Schedule K-1 proposal and George Sullivan to rewrite it, and present again to the Joint Committee (03/16/2004).

Program Managers:

1. Present the Communication Strategy at upcoming area meetings.
2. Work with chairs to include discussion of the PowerPoint during the area committee communication strategy discussion including instructions on how to personalize the PowerPoint.
3. Inform analysts to work with the chairs to review the issue matrix titles and, whenever possible, place the key word first (i.e., if an issue is concerning EITC, EITC should be the first word in the title. If it concerns a form, the form number should be the first word.)
4. Inform analysts and work with the analyst assigned to an Issue Committee to start tracking their committee's recommendations and perform any necessary follow-up with the program owners.
5. Inform analysts to ensure a copy of or summary of any written or oral responses to issues elevated through the Joint Committee be sent to Toy
6. Send out list of members who have volunteered to stay a third year to their committee chairs.
7. Inform analysts to update and send out list of meeting attendance by May 10 to their assigned committees' chair and thereafter will send out attendance information quarterly.

Seuntjens:

1. Report to Joint Committee the results of his meetings in Washington.

Staff:

1. Update the PowerPoint presentation and redistribute.
2. Put a reminder in place to consider Advanced Media Training and Speaker Training for the National Meeting in November.
3. Continue to work on the TAP Contact Database so complete report is available for June Joint Committee meeting

Sullivan:

1. Bring the Expanding Check the Box Authorization referral back to Area 3 for reconsideration of the issues discussed at the Joint Committee meeting.
2. Work with the authors of the Schedule K-1 proposal and George Sullivan to rewrite it, and present again to the Joint Committee (03/16/2004).

Toy:

1. Change status on the Offer in Compromise Waiver of Fee proposal from Pending Review by TAP to Closed, Proposal Rejected.
2. Update the category list for TAP contacts as suggested and present at June Joint Committee meeting.
3. Update the *TAP Recommendations Index*, put in numerical order, separate the alpha codes and provide a key to the alpha Codes by the June Joint Committee Meeting.
4. Add the status of the issue to the *TAP Recommendations Summary* report and will run the revised report for the June Joint Committee meeting and thereafter, quarterly
5. Update status report as requested by the June Joint Committee Meeting
6. Place this What's on TAP discussion on the agenda for the next Joint Committee meeting agenda for further discussion.



7. Format the Adult Education proposal, send the elevated issue to Sue Sottile and enter on Tracking Database.
8. Format the Notification of Non-requesting Innocent Spouse proposal. submit to Mike Chesman, and enter on Tracking Database
9. Format the Innocent Spouse/Injured Spouse proposal. submit to Sue Sottile, and enter on Tracking Database
10. Format the Innocent Spouse Outreach proposal, submit to Mike Chesman, and enter on Tracking Database
11. Format the Extend EFTPS Access Period proposal, enter it on the tracking database, and elevate to Mike Chesman
12. Add agenda item to next face-to-face on chair's role for the transition: should the chairs continue for the one year term, should they be mentors?
13. Distribute SAMS issue report with instructions on use to Joint Committee members.
14. Place review of Issue Matrix report on June Joint Committee agenda and distribute updated report to committee members and staff.
15. Prepare the Message on Refund Check Envelope for elevation (01/20/2004)
16. Place review the form for collecting the inventory of knowledge, skills, and abilities and the proposed process on the June Agenda and distribute update form to committee members and staff prior to meeting.
17. Prepare letter to elevate forms testing recommendations.
18. Prepare a letter to elevate fax numbers on notices (03/16/2004).

Whah:

1. Discuss the On Hold for Toll Free and the Provider Identification Number response and report back to Barbara Toy on its status. Consolidate the response for Meyer and Sullivan on the On Hold for Toll Free issue
2. Discuss the IRS response to TAP 04-012 EFTPS Clarification of Tax Year and TAP 03-016 W-4 Clarification with Area committee and report results back to Joint Committee



Joint Committee Minutes

April 20, 2004

Members Present

- Mario Burgos, Efiling
- Skip Eshelman, Notices
- James Grimaldi, Area 1
- Gwen Handelman, EITC
- Cheyañna Jaffke, Area 7
- Robert Meldman, Ad Hoc
- Paul Nagel, Schedule C Non-filers
- Tom Seuntjens, TAP Chair
- Teresa Smedley, Area 4
- Leonard Steinberg, Payroll Taxes
- George Sullivan, Area 3
- Bruce Twomley, Multilingual
- Lillian Woo, Area 5

Members Absent

- David Meyer, Area 2
- Sherry Whah, Area 6

Guests Present

- Buck Paolone, Area 3 TAP member

Staff Present

- Bernie Coston, DFO
- Sandy McQuin, TAP Manager
- Nancy Ferree, TAP Manager
- Judi Nicholas, TAP Manager
- Sandra Ramirez, TAP Manager
- Barbara Toy, Program Analyst
- Patti Robb, Note taker
- Sallie Chavez, Program Analyst
- Martha Curry, Program Analyst
- Marisa Knispel, Program Analyst
- Inez DeJesus, Program Analyst
- Steve Berkey, Program Analyst

Welcome / Announcements / Review Agenda

Tom Seuntjens welcomed everyone and stated the meeting will be kept to an hour because of the upcoming face to face in Chicago in May. Seuntjens reminded all area chairs to keep in mind that if their area has completed recommendations, they should be sent to Barbara Toy before end of month; don't wait for next monthly committee report to submit.



Many chairs have forwarded comments on holding effective meetings but if any chairs haven't, please send comments to Toy by end of month. The media pocket guide was sent for discussion at this meeting but due to time, the issue will be addressed in Chicago. Additional materials for the communication discussion will be forwarded prior to the May meeting.

Buck Paolone from Area 3 asked to add a few minutes to address the communication strategy. It was agreed to add the discussion prior to the closing of the meeting.

Seuntjens reminded all chairs that if they cannot attend the May face-to-face meeting, they should ensure the vice chair or other designee attends.

National Office Report

Recruitment Schedule

Bernie Coston reported that 673 on line applications were received and of those 340 are in saved as draft status and 333 submitted as final. Requests for paper applications reached 202 from the toll free-site. Coston believes TAP is headed in right direction with recruitment.

The Wall Street Journal carried article on TAP recruitment and Coston scheduled an interview with a syndicated columnist from the Dallas Morning News, Pamela Yip. Lillian Woo has completed an interview with Ms. Yip. Woo stated that Yip has been very good to the IRS in her previous articles and expects a good article. Seuntjens inquired about the two states with no applications-- Iowa and Kansas. Coston replied that steps have been taken to get a message out to special interest groups and the media in those states.

Seuntjens stated that the Joint Committee would look at the full schedule for recruitment and panel's involvement in interviews during the Chicago meeting, and Coston agreed.

Gwen Handelman asked why Maine is still listed as a state not needing a primary representative, since the representative has resigned. Coston assured that National Office is aware. TAP has received applications from Maine , and messages have gone to the Local Taxpayer Advocate and Government Liaisons to get the message out.

Review of Assignments

Seuntjens reminded chairs and staff if they haven't already done so, to send comments on how to be more effective as a committee, and that area recommendations should not be attached to the April report but forwarded to Toy. Both are due by end of month.

ACTION: Chairs should forward completed Area recommendations to Toy by April 30, 2004.

Jim Grimaldi stated some key members missing from last meeting so action items will be discussed at next meeting.

Seuntjens did not believe the Media pocket guide was forwarded to chairs early enough for a comprehensive review so the media guide will be discussed at the May face-to-face meeting. The communication agenda topic will be moved to Friday, May 7, so Steve Berkey can be present. The communication strategy, talking points, and media guide will also be part of this discussion.

ACTION: Toy will move Communications to Friday.

ACTION: Toy will prepare two pre-read mail outs for the May meeting, the first the beginning of the week of April 19th and the second by April 30th. In addition, Cheyaña



Jaffke did not receive her pre-read materials timely. Toy will double-check her mailing address.

Reminder to all Joint Committee members that all materials are either attached to the meeting notice on the calendar on the starting page of TAPSpeak or in the Reading Room of TAPSpeak.

Judi Nicholas updated the Joint Committee on the survey. The initial survey was sent out asking who has experience with the web site and for those who responded favorably, sent out a second. Ad Hoc received three responses and the results were forwarded to the Notice Gatekeeper's Office.

Coston stated that Puerto Rico is now on list and TAP has applicants from Puerto Rico. Coston has worked with Local Taxpayer Advocate in recruiting from various special interest groups and has worked with various Hispanic organizations to recruit in Spanish as well as English.

George Sullivan stated that Ed Hanna has rewritten the Third Party Authorization and it has been sent for the May meeting. As stated previously, Owen Oatley and Paul Nagel have not met to work on the Schedule K-1 issue. The Area 3 committee discussed the Electronic Deposit of Form 1040X and concurred with the IRS' position paper. Item will be closed, proposal rejected.

ACTION: Toy will close the Electronic Deposit of Form 1040X.

Coston had provided a report from SAMS showing a chart of the most frequent issues; however, Handelman and Seuntjens prefer more detailed description of issues.

ACTION: Toy will provide another SAMS issue report for May meeting and place topic on agenda for further discussion.

Issue matrix project should be completed soon. Each analyst is working on entering their assigned committee's issues onto the database and completing all fields required for Issue Matrix. First draft of report will be run for May face-to-face meeting.

ACTION: Toy will mail first draft of Issue Matrix report prior to end of month and place Issue Matrix project on agenda for the May face-to-face meeting.

Assignments not completed from prior month are carried over. Refer to Assignment section at end of minutes for additional information.

Status of Area Recommendations and TAP Annual Report

Coston reported that there is some confusion about the intent of elevated issue TAP 04-010, Taxpayer Rights Under RRA98. Coston needs additional information before Nina Olson, National Taxpayer Advocate, can approve the response.

ACTION: Coston, Seuntjens, Bruce Twomley, and Bob Meldman will meet in Chicago and discuss the TAS Authorities elevated issue.

Coston reported that Nina Olson, promised to review the TAP Annual Report.

Review / Approve Minutes

Handelman provided technical corrections to minutes and comments on minutes not being written in third person. Seuntjens asked for that consideration in the future and asked if minutes could be accepted with changes. Minutes accepted with stated changes.



Agenda Items

Committee Chair Reports at May face-to face

Seuntjens asked that each committee chair prepare a five minute verbal informational report on the status of their committee at this point in time. The report does not need to be in writing but reminded chairs of their responsibility to put together an annual report. The annual report and expectations of chairs will be discussed at the May meeting.

ACTION: All Committee chairs should prepare a five minute mid-year assessment of their committee.

Agenda items include annual report writing, large print materials, issue matrix, exit interviews, effective committees and pulling comments on making committees more effective together. After discussion it was agreed to move TAP communication discussion to Friday. Coston agreed to meeting with Joint Committee members (without staff) prior to Saturday morning's meeting for 20 minutes.

Seuntjens asked Joint Committee members for suggestions on additional agenda topics or any he missed. Meldman mentioned that Ad Hoc was missing.

ACTION: Toy will add Ad Hoc committee report to May agenda.

Coston asked Berkey to research Large Print materials from American Disabilities Act, (ADA) standards and asked Handelman if that described this agenda topic. Handelman replied that she did not approach the issue from a legalistic perspective but as an effort to accommodate those who are visually impaired. Seuntjens suggested addressing print for visually impaired but to also consider needs of hearing impaired.

ACTION: Coston will report back to Joint Committee on Berkey's findings.

Status Report of elevated Issues - Explanation of Status Descriptions

ACTION: Toy will change on Hold status to Pending Submission. This status indicates issues that are approved for elevation by the Joint Committee but have not been submitted; the reason for not submitting is entered into the Notes filed in the Tracking database and appears on the *TAP Area Recommendation Status Report* . The Elevated, But on Hold status will be eliminated. Updated report with changes should be mailed prior to April 30th.

Response to TAP 03-012 - Just in Time Policy

This item will be removed from agenda until final response is received.

Response to Elevated Issue Electronic Deposit of Form 1040X Refund

Sullivan discussed early; see Assignments.

Response to 04-011 Immediate Feedback on Toll Free

Response to 03-016 W-4 Clarification

ACTION: Move *Response to 04-011 Immediate Feedback on Toll Free* and *Response to 03-016 W-4 Clarification* to May agenda



Monthly Committee Reports Action Items

All recommendations carried over to May Meeting. Seuntjens reminded chairs to send completed area recommendations to Toy prior to end of month.

Seuntjens asked the chairs to please be more diligent in submitting the Monthly Committee Reports. They are not just for submitting recommendations but provide an overview of what all committees are doing.

Patti Robb has most of travel arrangements done - just has not had chance to type and send out.

Closing

Seuntjens asked chairs to make sure the vice chair or a designee attend the May face-to-face meeting so all committees are represented.

Buck Paolone from Area 3 is Chair of Ad Hoc subcommittee on marketing materials and strategy. The Communication strategy was approved by the Joint Committee. Paolone strongly suggests the strategy be communicated to all TAP members and as far as he knows it has not been distributed. TAP members all need to be aware of the communication strategy and to let them how it fits into their particular state and how to get started.

ACTION: Judi Nicholas will prepare the Communication Strategy for distribution to all panel members.

Thanks and see you all in Chicago.

Assignments

Joint Committee Members:

- All Committee chairs should prepare a five minute mid-year assessment of their committee.
- Area Chairs should forward completed Area recommendations to Toy by April 30, 2004.

Coston, Seuntjens, Twomley, and Meldman:

- Meet in Chicago and discuss the TAS Authorities elevated issue.

Coston:

- Report back to Joint Committee on Berkey's findings
- Speak to Chesman and Sottile about a feedback mechanism or reporting mechanism to issue committees from the program owners. (01/20/2004)
- According to charter and TAP Guidance Document, the TAP Chair and Vice Chair have designated role as liaisons with other IRS advisory groups: ETAAC, TE/GE, ACT, IRSAC, and IRPAC. In addition, the TAP Chair and Vice Chair are the points of contact with the TAP staff, TAS, SB/SE, W&I, and other IRS Operating Divisions and Functions and Treasury to provide briefings on TAP activities, next steps, and action items. Also consider ways for other TAP members to partner with IRSAC and IRPAC (05/20/2003) Bernie was going to speak to Tom about this off line.
- TAP and IRSAC sometimes have similar committees working the same issue as the TAP issue committees, for example each have a subcommittee on EITC. Jim Grimes is the lead of the EITC task force (01/20/2004)
- Provide approval to release the 2003 TAP Annual Report by March 22, 2004



- Bernie will show the implementation plan/milestones for recruitment at the May face-to-face meeting (03/16/2004).

Burgos:

- Burgos will expand the technology explanation on fax servers and forward to Toy (03/16/2004).

Grimaldi:

- Discuss the Offer in Compromise Fee and Quality Control for IRS Correspondence response with Area 1 and report back to Barbara Toy on their status (03/16/2004).
- Bring Adding TAP information to Publications and Forms back to Area 1 (01/20/2004)
- Return the EFTPS Review Period recommendation to Area 1 for discussion (01/20/2004)

Nagel:

- Work with the authors of the Schedule K-1 proposal and George Sullivan to rewrite it, and present again to the Joint Committee (03/16/2004).
- Nagel will forward a copy of the JC minutes to his committee before their meeting so they know how the Joint Committee feels about being an advocate for the taxpayer (03/16/2004).

Judi Nicholas:

- Prepare the Communication Strategy for distribution to all panel members.

Sullivan:

- Work with the authors of the Schedule K-1 proposal and George Sullivan to rewrite it, and present again to the Joint Committee (03/16/2004).

Toy:

- Move Communications agenda item for May meeting to Friday
- Prepare two pre-read mail outs for the May meeting, the first the beginning of the week of April 19th and the second by April 30th. In addition, Cheyañna Jaffke did not receive her pre-read materials timely, Toy will double-check her mailing address
- Close the Electronic Deposit of Form 1040X on Tracking database
- Provide another SAMS issue report for May meeting and place topic on agenda for further discussion
- Mail first draft of Issue Matrix report prior to end of month and place Issue Matrix project on agenda for the May face-to-face meeting
- Add Ad Hoc committee report to May agenda.
- Move Response to 04-011 Immediate Feedback on Toll Free and Response to 03-016 W-4 Clarification to May agenda
- Prepare the Message on Refund Check Envelope for elevation (01/20/2004)
- Develop a form for collecting the inventory of knowledge, skills, and abilities and find a way for the information to be easily accessed on TAPSpeak (09/05/2003)
- Toy will prepare letter to elevate forms testing recommendations
- Toy will prepare a letter to elevate fax numbers on notices (03/16/2004).
- Toy needs to complete the Issue Matrix and send out ASAP.



Whah:

- Discuss the On Hold for Toll Free and the Provider Identification Number response and report back to Barbara Toy on its status. Consolidate the response from Meyer and Sullivan on the On Hold for Toll Free issue



Joint Committee Minutes

March 16, 2004

Members Present

- Mario Burgos, Efiling
- Skip Eshelman, Notices
- Gwen Handelman, EITC
- Robert Meldman, Ad Hoc
- David Meyer, Area 2
- Paul Nagel, Schedule C Non-filers
- Tom Seuntjens, TAP Chair
- Teresa Smedley, Area 4
- Leonard Steinberg, Payroll Taxes
- George Sullivan, Area 3
- Bruce Twomley, Multilingual
- Sherry Whah, Area 6
- Lillian Woo, Area 5

Members Absent

- James Grimaldi, Area 1
- Cheyanna Jaffke, Area 7

Staff Present

- Bernie Coston, DFO
- Sandy McQuin, TAP Manager
- Patti Robb, Note taker
- Mary Ann Delzer, Program Analyst
- Steve Berkey, Program Analyst
- Tersheia, Carter, Program Analyst
- Sallie Chavez, Program Analyst
- Martha Curry, Program Analyst
- Nancy Ferree, Program Manager
- Marisa Knispel, Program Analyst
- Judi Nicholas, Program Manager
- Sandra Ramirez, Program Manager

Welcome / Announcements / Review Agenda

Called the meeting to order. Tom Seuntjens reminded area chairs of his challenge to submit two recommendations for the April meeting so the issues can be worked at the May face-to-face meeting. Also, chairs of both area and issue committees and staff should remember to email notes on some of the points that you feel that is important that will make the meetings more effective. Also if you have anything for the face to face agenda, please get it to Toy.

Roll Call

13 members present; quorum met.



National Office Report

Bernie Coston met with Nina Olson, National Taxpayer Advocate yesterday. They talked about the recruitment strategy. He said she is very excited about it and said to go full steam ahead. The recruitment will run from April 1 through April 30, 2004 . There should be a lot of information coming out then. Steve Berkey was also on the call and will be handling the communication strategy portion of it. Tersheia Carter and Martha Curry, both Program Analysts in Washington , DC , will be handling quite a bit of the recruitment processes, as well as the review of the applications and the interview process. We will be testing the application database the rest of today, and then going through the application process.

Coston said he spoke to Olson about the TAP annual report. She committed to have it reviewed by the end of this week and will provide her response by the first part of next week.

Coston also wanted to talk about the Tax Forums. The individual managers will be working with different TAP representatives. TAP will have a presence at the forums, but we need to keep travel to a minimum. Managers will be talking to you as it relates to the tax forums. One of the things the managers will be coordinating is the face-to-face meetings in conjunction with the tax forums.

Handelman had questions about testing the application database. Coston said that before we go live with the application on the web site, we have to test it's functionality to ensure it works properly and it allows you to input the necessary data without errors. We need to be able to sort and look at it geographically. It will be available on April 1. Handelman then asked when the interview process would start? Coston said the interview process will be further down the line. First we have to rank the packages, then we determine best qualified, and then we do the interview. Handelman asked if a timeframe was determined? Coston replied they are still working on the action plan. Seuntjens would like to see the milestones before our next meeting. Coston said everything will roll out after the application is put on line.

ACTION: Bernie will show us the implementation plan/milestones for recruitment at the May face-to-face meeting.

Nagel asked if any of the TAP members were going to be involved in the recruitment or interview process? Coston said we want you to be part of the recruitment. Steve Berkey is developing talking points. Handelman asked if the TAP members would be involved in the interviews? Coston said yes, depending upon the geographic makeup. TAP members were involved in the last recruitment.

Review / Approve Minutes

Bernie asked that in the future his name should be listed under staff instead of being on the member side, per FACA rules. Per FACA rules, the DFO is not a voting member of the committee. Bernie will send out an email indicating this information. (This question was asked at the last FACA training session.) Seuntjens asked that an email be sent out to the chairs so they are aware that this would affect the present quorum. The committees have been operating under the wrong impression for a very long time. If you are not part of the voting session, you are not part of the quorum. The chairs should cover this at their next meeting.

The minutes were approved with the above minor change.

Review of Assignments

Action items were closed or revised as reflected in the Assignment section of these minutes.

Agenda Items

Issue Categories and Issue Matrix Format - Seuntjens

Barbara Toy sent out an issue categories and matrix. The first page is a recap of all the categories.



Following that is a sample list of three issues. This will eventually become a detailed list. It has been a long time so we need to get this out. Toy will continue working on the details.

ACTION - Toy needs to complete the Issue Matrix and send out ASAP.

Knowledge, Skills, Abilities Inventory - McQuin

Toy completed a list of KSAs. Now how do you want it rolled out? Leonard pointed out that many members have certain skills or knowledge and they could help out other committee members when they were looking at issues. There should be a comment sections at the bottom. This is for other panel members to know and utilize others expertise. Get comments to Toy. Will look at in May.

Responses to Elevated Issue

Electronic Deposit of Form 1040X Refund - Sullivan

Will discuss on April conference call.

ACTION - Sullivan will report on electronic deposit of Form 1040X refund on April conference call.

Monthly Committee Reports Action Items

Advocate for TP - Nagel

Nagel - we have a subcommittee in Schedule C called non payment and non filers. The new program owner suggested we come up with ideas to try to improve how taxpayers will pay the IRS and be more of an advocate on behalf of the IRS. Some members of the sub committee are against that. It was suggested that it be brought before the Joint Committee for their opinion. Smedley, who is on the subcommittee sees this issue differently. There are two different reports in this issue and they weren't included in the monthly report. She believes that we wanted to address collections and how IRS goes about collecting money from taxpayers who don't pay. The issue is whether we view non-payers as taxpayers and whether we should be advocates for non-payers or we should be advocates for taxpayers and therefore give the IRS ideas on how to bring the non-payers in line and be taxpayers. What brings them into line means ways of collection. Handelman said one of the major issues in EITC is the higher error rate. We had a similar discussion. We came to conclusion that advocating for taxpayer included providing the IRS with assistance in having taxpayers pay the accurate amount of tax that they owe. To bring them into compliance is like being an advocate for taxpayers. Meldman said when one person doesn't pay, it make the rest of the taxpayers suffer. The other side doesn't want to advocate for the IRS. Seuntjens felt both sides were clarified. Where does the JC stand?

Vote:

- #1 not help with collection, or #2 help with the collection

Burgos #2; Eshelman #2, should not impede potential taxpayers; Handelman #2, should be helping with compliance efforts; Meldman # 2; Meyer #2; Nagel #2; Seuntjens #2; Smedley #2; Sullivan #2; Twomley #2, but I want to say with the qualification that there is a lot to say there are ways to make the collection more humane; Whah #2, same as Bruce; Woo #2, same as Sherry and Bruce.

ACTION - Nagel will forward a copy of the JC minutes to his committee before their meeting so they know how the Joint Committee feels.

Form W-4 Recommendation - Meyer

Meyer rewrote this recommendation per instructions. Handelman said the expansion was excellent and would like to suggest one amendment to the background to include part time or temporary work.



Meyer said the Department of Labor (DOL) told him they do not keep that statistical information. We had it in but removed it due to lack of statistics. We will add the information back in but we need to qualify it.

Joint Committee approved this proposal. Elevate.

ACTION - Toy will prepare letter to elevate Form W-4 Recommendation

Educating Small Business About the Tax Treatment of Health Benefits - Sullivan

Sullivan said a shocking number of small businesses didn't know there was a difference when small businesses pay for their own health care vs when an employee pays for it. There is no one central place for employers to go to get information. We propose the IRS seek assistance to draft a new publication to address this issue. We also propose the IRS address this on their web site. The last paragraph needs to be rewritten as some words got deleted somehow. Handelman will send the amended last paragraph to Toy. Joint Committee voted to elevate.

ACTION - Toy will prepare letter about educating small business about the tax treatment of health benefits for elevation.

Forms Testing Recommendations - Woo

Woo said Area 5 looked at forms and found very few are tested through focus groups. Since 2002 only two forms have been tested. We read the GAO report on this subject. We endorse all the recommendations in the GAO report and feel more testing should be done. The benefits far outweigh the costs. There is such a small number that have actually been tested. Apparently the IRS does not see this as a priority. There doesn't seem to be any criteria for choosing which forms to test.

Joint Committee decided to elevate.

ACTION - Toy will prepare letter to elevate forms testing recommendations.

Looking for a Response to TAP 03-012, Just In Time Policy - Smedley

Sue Sottile felt the December letter addressed this issue in the interim. The final response will be issued in April.

ACTION - Send copy of interim letter to Smedley. Will discuss again at April meeting.

Fax Numbers on Notices from November - Burgos

Burgos noted that communications from the IRS, do not have a fax number listed. They should include a fax number on all notices. When we asked the IRS why they didn't, they said they would have to add staff to handle. Fax usage is increasing at 40%. They feel that not using fax servers is a disservice to the taxpayer. IRS is now using stand alone fax machines so when you fax something, it goes directly to a certain fax machine. A fax server is a router that would route faxes to the appropriate place. It is not terribly new technology. Coston asked if there are any concerns from a taxpayer security standpoint? Burgos said no. One of our challenges was we had to check to see if anyone in the IRS was planning to do anything with this. We found none. The IRS is encouraging that taxpayers utilize fax machines more. However, a stand alone fax machine is probably one of the most expensive ways of doing it. Seuntjens told Burgos to please expand the technology explanation and forward to Toy. Joint Committee decided to elevate this issue.

ACTION - Burgos will expand the technology explanation on fax servers and forward to Toy



ACTION - Toy will prepare a letter to elevate fax numbers on notices.

Closing

We still have a teleconference before our face-to-face in Chicago, May 5-6, 2004. Toy will do an updated list of elevated issues each month. We can discuss them at the face-to-face meeting.

Handelman didn't understand closed issue listing. Toy will look at subtitles to ensure they are correct.

ACTION - Put closed issue listing on the agenda for April agenda to discuss briefly and then address more completely at the May meeting.

Meldman - The Senate Finance Committee has passed legislation [S. 882] containing a registration requirement for any person who is paid to prepare five or more tax returns in a year. The proposal also requires preparers to pass an annual exam and meet standards of conduct in order to register. The Committee will report out in April for a vote before the full Senate. From there, the bill will go to the Conference Committee for resolution of any differences between the House and the Senate. There is a final vote on the Conference bill by the House and the Senate before it reaches the President's desk for signature.

This document may be cited as follows: Joint Committee on Taxation, Description of the Chairman's Mark of the "Tax Administration Good Government Act of 2004," (JCX-2-04), January 29, 2004 . The full text is on NATP's website at http://www.natptax.com/govt_relations.html

ACTION - Delzer has link from Steinberg and will forward to the Joint Committee.

Seuntjens thanked everyone and closed meeting.

Assignments

Joint Committee Members:

1. Chairs should send in their own comments in writing, by the April Joint Committee meeting, on how to be more effective as a committee. They will be consolidated to be discussed at the May face-to-face meeting (11/18/2003).
2. Area Chairs should submit two new recommendations for review by the Joint Committee at the May face-to-face meeting.

Coston:

1. Speak to Chesman and Sottile about a feedback mechanism or reporting mechanism to issue committees from the program owners. (01/20/2004)
2. According to charter and TAP Guidance Document, the TAP Chair and Vice Chair have designated role as liaisons with other IRS advisory groups: ETAAC, TE/GE, ACT, IRSAC, and IRPAC. In addition, the TAP Chair and Vice Chair are the points of contact with the TAP staff, TAS, SB/SE, W&I, and other IRS Operating Divisions and Functions and Treasury to provide briefings on TAP activities, next steps, and action items. Also consider ways for other TAP members to partner with IRSAC and IRPAC (05/20/2003) Bernie was going to speak to Tom about this off line.
3. TAP and IRSAC sometimes have similar committees working the same issue as the TAP issue committees, for example each have a subcommittee on EITC. Jim Grimes is the lead of the EITC task force (01/20/2004)
4. Provide approval to release the 2003 TAP Annual Report by March 22, 2004



5. Bernie will show the implementation plan/milestones for recruitment at the May face-to-face meeting.

Burgos:

1. Burgos will expand the technology explanation on fax servers and forward to Toy

Grimaldi:

1. Discuss the Offer in Compromise Fee and Quality Control for IRS Correspondence response with Area 1 and report back to Barbara Toy on their status
2. Bring Adding TAP information to Publications and Forms back to Area 1 (01/20/2004)
3. Return the EFTPS Review Period recommendation to Area 1 for discussion (01/20/2004)

Berkey:

1. Work to develop:
 - o Pocket-sized Quick Media Tips
 - o Clear fact sheet on who TAP is and what TAP does
 - o Steve will forward draft to Toy who will forward to chairs for their input before printing

Nagel:

1. Work with the authors of the Schedule K-1 proposal and George Sullivan to rewrite it, and present again to the Joint Committee
2. Nagel will forward a copy of the JC minutes to his committee before their meeting so they know how the Joint Committee feels about being an advocate for the taxpayer

Meldman:

1. Bring the Notice Gatekeeper Office's request to Ad Hoc for development, distribution, and compilation and report results back to Joint Committee

Staff:

1. Send out the list of states including Puerto Rico where members are needed - list will be sent out to JC members after meeting.
2. Chairs and staff should send in their own comments in writing, by the April Joint Committee meeting, on how to be more effective as a committee. They will be consolidated to be discussed at the May face-to-face meeting (12/20/2004)
3. Delzer has link for Tax Administration Good Government Act from Steinberg and will forward to the Joint Committee (3/16/2004)

Sullivan:

1. Discuss the Third Party Authorization issue with Area 1 and report back to Barbara Toy on its status (01/20/2004)
2. Work with the authors of the Schedule K-1 proposal and George Sullivan to rewrite it, and present again to the Joint Committee
3. Sullivan will report on electronic deposit of Form 1040X refund on April conference call.

Toy:



1. Continue to work with Sottile to obtain a response on the Just in Time Policy recommendation and mention the error in numbering as requested by Smedley
2. Format Taxpayer Feedback Option on Toll free and forward to Wage and Investment (W&I)
3. Format EFTPS Clarifying Tax Year and forward to Small Business/Self Employed
4. Forward the FreeFile request for clarification and update the status categories on the Free File issues
5. Prepare the Message on Refund Check Envelope for elevation (01/20/2004)
6. Develop a form for collecting the inventory of knowledge, skills, and abilities and find a way for the information to be easily accessed on TAPSpeak (09/05/2003)
7. Get breakdown of top 50 issues on SAMS that are not assigned as a project to TAS employees (05/02 -05/03, 2003)
8. Toy and Balmer will have draft of issue matrix subcommittee report and list of categories to all Joint Committee members by November meeting
9. Add recommendation 03-005 and a summary page to the recommendation summary report
10. Toy will prepare letter to elevate Form W-4 Recommendation
11. Toy will prepare letter to elevate letter about educating small business about the tax treatment of health benefits
12. Toy will prepare letter to elevate forms testing recommendations
13. Send copy of interim letter to Smedley (TAP 03-012, Just In Time Policy) for discussion at April meeting
14. Put closed issue listing on the agenda for April agenda to discuss briefly and then address more completely at the May meeting
15. Toy will prepare a letter to elevate fax numbers on notices
16. Toy needs to complete the Issue Matrix and send out ASAP.

Whah:

1. Discuss the On Hold for Toll Free and the Provider Identification Number response and report back to Barbara Toy on its status. Consolidate the response fro Meyer and Sullivan on the On Hold for Toll Free issue



Joint Committee Minutes

February 17, 2004

Members Present

- Mario Burgos, Efiling
- Skip Eshelman, Notices
- James Grimaldi, Area 1
- Gwen Handelman, EITC
- Cheyanna Jaffke, Area 7
- Robert Meldman, Ad Hoc
- David Meyer, Area 2
- Paul Nagel, Schedule C Non-filers
- Tom Seuntjens, TAP Chair
- Teresa Smedley, Area 4
- Leonard Steinberg, Payroll Taxes
- George Sullivan, Area 3
- Bruce Twomley, Multilingual
- Sherry Whah, Area 6
- Lillian Woo, Area 5

Members Absent

- None

Staff Present

- Bernie Coston, DFO
- Sandy McQuin, TAP Manager
- Patti Robb, Note taker
- Barbara Toy, Program Analyst

Welcome / Announcements / Review Agenda

Tom Seuntjens reminded area chairs of his challenge to complete work on recommendations for the May face to face. Also, for that meeting chairs of both area and issue committees and staff should make notes on the Making TAP More Effective process as well as procedures not necessarily documented.

Roll Call

All members present; quorum met.

Seuntjens noted that Leonard Steinberg requested that the agenda item on the annual report be removed.

National Office Report

Bernie Coston announced that the renewed charter was signed by the commissioner and brought over to Treasury and looks good for being in place soon. Coston reported that Nina Olson, the National Taxpayer Advocate (NTA), is reviewing the TAP Annual report and Coston will check on status this week. Barbara Toy will ensure Coston has the most recent copy of the annual report for this purpose.



ACTION: Toy will send most recent copy of annual report to Coston and he will check on status of annual report review.

Olson decided that all members who want to extend their term an additional year will be accepted. Seuntjens mentioned that a follow-up from a last meeting is to get list out to Joint Committee; Toy will send out list of members out to Joint Committee members. Seuntjens mentioned that it has been five months since the members were asked and TAP should confirm that members are still interested in remaining. There was discussion of who best to contact members to gauge the interest and it was decided that staff will contact all members on list to determine if they are still interested and ask for response within two weeks from today.

ACTION: Staff will contact panel members to gauge interest in remaining for third year for final response by March 16, 2004.

Coston announced the good and bad news about the budget. TAP obtained additional funding for additional face to face meetings for either the area or the issue committees. Coston asked for a discussion among chairs on what is more valuable, an additional area or issue committee face-to-face meeting. Gwen Handelman wondered why it needed to be all areas or all issues, some may have greater need. Why not use basis of greater need. Coston recognized Handelman's concerns but wanted some consistency. Seuntjens polled chairs to determine where priority should be by using three categories:

1 being critical to have face to face; 2, neutral or could have; and 3 would not be productive. Coston was agreeable to suggestion.

The poll was taken results are:

- Mario Burgos, Efiling - 3
- Skip Eshelman, Notices - 3 changed to 1
- Jim Grimaldi, Area 1 - 1
- Gwen Handelman, EITC - 1
- Cheyanna Jaffke, Area 7 - 3
- Robert Meldman, Ad Hoc - 1
- David Meyer, Area 2 - 3
- Paul Nagel, Schedule C Non-filers - 2 changed to 3
- Teresa Smedley, Area 4 - 1
- Leonard Steinberg, Payroll Taxes - 3
- George Sullivan, Area 3 - 3 changed to 1
- Bruce Twomley, Multilingual - 3
- Sherry Whah, Area 6 - 1 changed to 3
- Lillian Woo, Area 5 - 1.

Committees choosing 1, Critical to have face-to-face, will schedule a second face-to-face meeting.

Lillian Woo asked for an update on the recruitment of new members. Coston replied that the first step was to have the extended term questions answered. Then, Olson can approve the process. Olson feels strongly that even though we may have states that don't have vacancies, we need to recruit for alternates in those states. The contractor for TAP's website will have the on line application available



for which states we are actively recruiting from and we are looking to start first part of March, Coston's goal is full approval by Olson in next couple of days. The recruitment process, marketing strategy, and the announcement in the federal register will be available first week of March. Coston mentioned that we do not need to recruit for active members in certain states; but will be recruiting for alternates in those states.

ACTION: Staff will send out the list of states including Puerto Rico where members are needed.

Handelman stated the announcement needs to be very clear in the states where recruitment is for alternates only and should encourage people to apply by stating the importance of alternates. Coston stated TAP would make a point to state that the application is for alternates only and indicate that the alternates could be called at any time to fill a vacancy. Woo said some of her area members have asked about nominating people to serve. Coston replied that they will need to complete an application and go through the interview process but should mention during the process how they found about TAP. Sandy McQuin added that as soon as the application site is ready and the announcement is made through the Federal Register, applicants should be referred to website or calls the toll free for a hard copy.

Review / Approve Minutes

After minor changes, minutes were approved without opposition.

Review of Assignments

Action items were closed or revised as reflected in the Assignment section of these minutes.

Agenda Items:

Responses to Elevated Issue

Social Security Worksheet

Teresa Smedley was surprised that the Internal Revenue Service (IRS) took the exact opposite direction recommended by the panel. But, the IRS went with the focus group's preference. Area 4 is closing this issue.

Electronic Deposit of Form 1040X Refund

George Sullivan stated that Area 3 has not discussed this issue but will at their next meeting and asked to carry the item over to next month's agenda.

Monthly Committee Reports Action Items

Post Call Feedback

David Meyer presented this issue. Area 2 recommends that all callers to the IRS toll free system be given the chance to provide feedback; currently, callers are randomly asked to respond to a brief survey. **Joint Committee accepted issue for elevation by consensus.**

ACTION: Toy will format Taxpayer Feedback Option on Toll free and forward to Wage and Investment (W&I).

Form W-4 Recommendation

Area 2 is recommending that IRS change the W-4 Form, Employee's Withholding Allowance Certificate, so employees could provide a percentage rather than a flat dollar amount on line 6 for additional amount, if any, you want withheld from each paycheck. This would provide employees, whose wages aren't fixed, more flexibility and less chance of either a large refund or being underpaid. Seuntjens



asked if this would be a one time occurrence or universal. Steinberg and Sherry Whah replied that it would be an additional amount each paycheck. Meyer stated this would not require any legislative change just an administrative change to the form. Handelman added that given the number of employees in alternative work arrangements, allowing a percentage becomes increasingly important. Toy asked if there was a potential barrier due to the information provided by a subject matter expert but could not recall exactly what it was that change might require a legislative fix and why wasn't that barrier addressed in the referral. Meyer replied that would require a change in regulation not legislation. Smedley said this is an excellent alternative but doesn't go far enough. Area 4 has looked at this issue. In her opinion, after 20 years of working with taxpayers, the form and instructions need to be completely reworked. Meyer agreed but stated this recommendation only asks for this change. Seuntjens suggested this be viewed as an interim step, and then Area 4 could take it to the next step. Seuntjens stated it is fine for more than one area to work an issue if they each focus on a different aspect as long as it is coordinated. **Joint Committee agreed to elevate without objection.** (See *Form W-4 Recommendation (Continued)* for more discussion on this topic.)

Electronic Funds Transfer Payment System (EFTPS) - Clarifying Tax Year

The EFTPS Telephone Prompts system does not differentiate between calendar year-end and fiscal year-end resulting in misapplied payments and/or inappropriate refunds. The recommendation is to add a prompt for fiscal Year-end filers to enter the two digit month to indicate their year end and add the information to the instructions. **Joint Committee agreed to elevate by consensus.**

ACTION: Toy will format EFTPS - Clarifying Tax Year and forward to Small Business/Self Employed.

Form W-4 Recommendation (Continued)

Sandy McQuin located the response from Judy Wall, Counsel to the National Taxpayer Advocate, that the change to the W-4 would require change in regulations and that the change could cause a burden to employers. Meldman added the real burden would be the changes required in the payroll software. Seuntjens asked what needed to be done to change a regulation. Meyer responded that it does not require a change in code but a request is made through counsel to Treasury. Handelman wondered if TAP as advisors to IRS not Treasury should be involved in changing regulations. Other panel members believed it appropriate but the pitch needs to be more eloquent including some statistics, how it would benefit employees, and addressing burdens on employers and practitioners. There is an increasing number of people who don't know what they will make from pay period to pay period so this is an important issue but it needs stronger language. McQuin recognized the burden to practitioners but more importantly how does it help the taxpayer? How would they arrive at percentage? Meldman replied that if the taxpayer was in the 15% tax bracket, he would fill in 15% and agreed that the recommendation needed to include additional information. Meyer agreed to bring back to Area 2 for a redrafting taking the relevant regulations into account. **Issue is on hold; Area 2 will expand recommendations and bring back to Joint Committee.**

ACTION: Meyer will bring W-4 Percentage Recommendation back to Area 2 for expansion requested by Joint Committee.

Area 5 reply to Terry Lutes' response to individual Free file elevated issues

Area 5 discussed the response from Terry Lutes to their recommendations on Free file improvements. Woo stated that after the Area 5 subcommittee reviewed the response, they felt it did not address their recommendations adequately and misinterpreted their proposal. So, the subcommittee drafted this response. Seuntjens added that on two the IRS did accept their proposal and the status on 04-006 Free file Record Retention and 04-008 Filing State Returns should be closed, changes accepted.

ACTION: Toy will forward the FreeFile request for clarification and update the status categories on the Free File issues



Seuntjens then started a discussion on adding new statuses for recommendations after they have received a response. If the committee needs additional clarification from the IRS, the status will become, open, response sent to IRS. If the recommendation changes completely or substantially changed based on the response, the original recommendation should be closed and then a new referral submitted.

Looking for a response to TAP 03-012 Just in Time Policy

Smedley added this agenda item as a follow-up to recommendation sent to W&I regarding the IRS' Just in Time Policy. The status report indicates that a written response was sent to TAP on 12/16/2003 . Seuntjens has not received this response. Toy added that Sue Sottile is aware of this and is tracking down the response. Seuntjens added that the letter has TAP 03-013 instead of the 012 which may be causing the confusion.

ACTION: Toy will check will continue to work with Sottile to obtain a response on the Just in Time Policy recommendation and mention the error in numbering.

Closing

McQuin had very positive news to report. There are often stuffer included in the envelope with IRS employees pay stubs. The latest stuffer was a card listing IRS tax help telephone numbers, such as the fraud referral line, the Business and Specialty tax line. The number for the Taxpayer Advocacy Panel is listed on this card. But, the bad news part is the card doesn't say what TAP does. Meldman reported that the Ad Hoc committee had a telephone conference on the Regulation of Preparers issue and invited return preparers, enrolled agents, and representatives from tax practitioner association groups. The call was very interesting and drew 12 or 14 guests. Steinberg mentioned that www.accountantsworld.com posted a survey and published comments from preparers on this issue. Meldman added that Ad Hoc has asked the preparer's groups for their position papers on this issue. Leonard Steinberg mentioned that the New York State Ledger had a huge article on Nina Olson's proposal regarding backup withholding which is meeting resistance because it is an additional burden on small businesses. Handelman added that there is a link on AOL to an article in the New York Times on the Alternative Minimum Tax.

Seuntjens thanked everyone and closed meeting.

Assignments

Joint Committee Members:

1. Chairs and staff should send in their own comments in writing, by the April Joint Committee meeting, on how to be more effective as a committee. They will be consolidated to be discussed at the May face-to-face meeting (11/18/2003).
2. Area Chairs should submit two new recommendations for review by the Joint Committee at the May face-to-face meeting.

Coston:

1. Speak to Chesman and Sottile about a feedback mechanism or reporting mechanism to issue committees from the program owners. (01/20/2004)
2. According to charter and TAP Guidance Document, the TAP Chair and Vice Chair have designated role as liaisons with other IRS advisory groups: ETAAC, TE/GE, ACT, IRSAC, and IRPAC. In addition, the TAP Chair and Vice Chair are the points of contact with the TAP staff, TAS, SB/SE, W&I, and other IRS Operating Divisions and Functions and Treasury to provide briefings on TAP activities, next steps, and action items. Also consider ways for other TAP members to partner with IRSAC and IRPAC (05/20/2003)



3. TAP and IRSAC sometimes have similar committees working the same issue as the TAP issue committees, for example each have a subcommittee on EITC. Jim Grimes is the lead of the EITC task force (01/20/2004)

Grimaldi:

1. Discuss the Offer in Compromise Fee and Quality Control for IRS Correspondence response with Area 1 and report back to Barbara Toy on their status
2. Bring Adding TAP information to Publications and Forms back to Area 1 (01/20/2004)
3. Return the EFTPS Review Period recommendation to Area 1 for discussion (01/20/2004)

Kraushaar:

1. Work with McQuin to develop:
 - o Pocket-sized Quick Media Tips
 - o Clear fact sheet on who TAP is and what TAP does

Nagel:

1. Work with the authors of the Schedule K-1 proposal and George Sullivan to rewrite it, and present again to the Joint Committee

Meldman:

1. Bring the Notice Gatekeeper Office's request to Ad Hoc for development, distribution, and compilation and report results back to Joint Committee

Meyer:

1. Bring W-4 Percentage Recommendation back to Area 2 for expansion requested by Joint Committee
2. Discuss the On Hold for Toll Free and report back to Sherry Whah who is coordinating the response back to Barbara Toy on its status

Staff:

1. Contact panel members to gauge interest in remaining for third year for final response by March 16, 2004
2. Send out the list of states including Puerto Rico where members are needed
3. Chairs and staff should send in their own comments in writing, by the April Joint Committee meeting, on how to be more effective as a committee. They will be consolidated to be discussed at the May face-to-face meeting (12/20/2004)

Sullivan:

1. Discuss the On Hold for Toll Free and report back to Sherry Whah who is coordinating the response back to Barbara Toy on its status
2. Discuss the Third Party Authorization issue with Area 1 and report back to Barbara Toy on its status (01/20/2004)
3. Work with the authors of the Schedule K-1 proposal and George Sullivan to rewrite it, and present again to the Joint Committee



Toy:

1. Send most recent copy of annual report to Coston and he will check on status of annual report review
2. Continue to work with Sottile to obtain a response on the Just in Time Policy recommendation and mention the error in numbering
3. Format Taxpayer Feedback Option on Toll free and forward to Wage and Investment (W&I)
4. Format EFTPS - Clarifying Tax Year and forward to Small Business/Self Employed
5. Forward the FreeFile request for clarification and update the status categories on the Free File issues
6. Prepare the Message on Refund Check Envelope for elevation (01/20/2004)
7. Develop a form for collecting the inventory of knowledge, skills, and abilities and find a way for the information to be easily accessed on TAPSpeak (09/05/2003)
8. Get breakdown of top 50 issues on SAMS that are not assigned as a project to TAS employees (05/02 -05/03, 2003)
9. Toy and Balmer will have draft of issue matrix subcommittee report and list of categories to all Joint Committee members by November meeting
10. Add recommendation 03-005 and a summary page to the recommendation summary report.

Whah:

1. Discuss the On Hold for Toll Free and the Provider Identification Number response and report back to Barbara Toy on its status. Consolidate the response from Meyer and Sullivan on the On Hold for Toll Free issue



Joint Committee Minutes

January 20, 2004

Members Present

- Mario Burgos, Efiling
- Bernie Coston, DFO
- Skip Eshelman, Notices
- James Grimaldi, Area 1
- Gwen Handelman, EITC
- Cheyanna Jaffke, Area 7
- Robert Meldman, Ad Hoc
- David Meyer, Area 2
- Paul Nagel, Schedule C Non-filers
- Tom Seuntjens, TAP Chair
- Teresa Smedley, Area 4
- Leonard Steinberg, Payroll Taxes
- George Sullivan, Area 3
- Bruce Twomley, Multilingual
- Sherry Whah, Area 6
- Lillian Woo, Area 5

Staff Present

- Sandy McQuin, TAP Manager
- Judi Nicholas, TAP Manager
- Patti Robb, Note taker
- Barbara Toy, Program Analyst

Visitors:

- Diana Leyden, Director, University CT, LITC
- Mark Nixon, Professor, Kansas City Law School
- Bill Wiggins, Professor Bentley College
- Dale Kensinger, Professor University MO, Kansas City Tax Law
- Chris Bauman, Faculty Director, UMC LITC
- Ronnie Rhodes, Director, CAS
- Ty Ayers, Director, CARE
- Ava Turner, Controversy Manager, LITC
- Joe Warren, Systemic Advocacy Analyst

Welcome / Announcements / Review Agenda

Seuntjens challenge to the chairs to have two issues submitted to the Joint Committee by the May 7-8, 2004, face-to-face meeting. There are a number of active issues that are almost ready for closure. But please take the time to ensure that the issues are in the proper format and all background and research work completed.

Roll Call

Total members present - 16; quorum met.



Change to Taxpayer Assistance Centers Procedures

Nina Olson, National Taxpayer Advocate, requested the Joint Committee preview the proposed change to Taxpayer Assistance Centers (TACs) which is an area of Customer Account Service (CAS). TACs deal with walk-in customers nationwide and deal with many different issues. Some tax issues are considered out-of-scope for the TAC employee to address since they have no training in that area. For the last two years, there was a dedicated toll free line to CAS. The TAC employee dials the number and listens in as the CAS employee assists the taxpayer. For some issues, the taxpayer's question is written up and referred to a revenue agent through a system called r-mail. The agents research and respond to the taxpayer within certain amount of time (3 days). Due to budget constraints, a decision as to what services to provide has to be made. Wage and Investment (W&I) proposes to eliminate this particular out-of-scope process. Taxpayers who walk in with an out-of-scope questions will be instructed to call 1-800-829-1040.

Seuntjens asked for preliminary feedback from the TAP Joint Committee on this one issue concerning the TACs. The Ad Hoc Committee has been asked to look, not only at the out-of-scope issue, but all services provided by TACs. Coston asked that a program owner be assigned from W&I to work with Ad Hoc on this issue.

Ty Ayers stated that this issue had urgency since IRS is into the filing season at this particular point and taxpayers are coming in en-masse and are in need of answers. Regardless of the type of taxpayer who comes into TAC, TAC will be the face of the IRS and will provide them service. If the TAC employee cannot answer a question because it is outside-of-scope, IRS will get them to someone who can answer their question. Right now they are referred through R-mail or to the CAS dedicated number. No one employee can know the complete tax law. The TAC employee calls the dedicated number and connects the taxpayer to another employee who deals with that type of tax situation. TACs have been under a lot of scrutiny for last couple years for their accuracy. The accuracy on the 800-829-1040 number is increasing since the system routes the call to subject matter experts. Taxpayer Revenue Representatives (TRRs) working in the TACs are trained to answer questions within a certain scope of tax law. Anything outside of that scope gets referred. W&I wants to provide better customer service, and improve efficiency. Currently, when someone comes to a TAC with an out-of-scope question, the TRR uses their phone to connect the taxpayer to the dedicated number. That assistor stays on the line until the taxpayer gets his question(s) answered from the CAS employee which ties up two employees for one taxpayer.

Ronnie Rhodes added that W&I is committed to serving its customers. The procedures used now are not efficient but W&I would like to keep the same level of service. Chris Bauman asked what the TAC average customer looked like and the percentage of the questions asked that are out-of-scope. Bauman also was concerned that this change would push the IRS into putting more questions out-of-scope. The average customer may have no phone, no computer, and might be semi-literate.

Ayers replied the average customer is not the ones asking the out-of-scope questions, and are not the ones being referred. He did not have data with him about percentages, but in fiscal year 03, about 32,000 came into TAC with out-of-scope issues and used the dedicated number. Instead of having two employees tied up which causes the lines in the assistance centers to become backed up, the goal is to move people through but to provide a high quality answer. Rhodes clarified that it was 32,000 out of hundreds of thousands. The majority of the folks coming to TACs are below the income level of Earned Income Tax Credit (EITC). They are not generally asking out-of-scope questions. The folks being referred to the toll free line have complex issues. Rhodes stated that the customers would be provided better service because they will get into the system more quickly. Bob Meldman asked why W&I could not offer access to a red phone to the toll free system so you can offer one stop service. Rhodes replied that W&I didn't have the capability.

Bill Wiggins expressed concern that in his experience the Low Income Tax Clinic (LITC) clients have a wide variety of needs and require a large amount of hand-holding and referring customers to the toll free number may cause a disconnect causing them to leave the tax system. Ayers replied that some



customers have complex questions but the majority of questions are basic and within scope. Everyone wants to make sure that taxpayers get an answer that doesn't get them into a compliance issue. This change is about getting a quality answer to taxpayer questions.

Diana Leyden asked why the toll free operation was more accurate than the TACs. Rhodes replied that the call to the toll free number is routed to a person trained in a very narrow part of tax law. For example, questions on estate tax are high end technical. Dedicated assistants are located in centers around the country who deal with questions on estate and gift. No one person in a walk in office has the scope or skills to answer all the questions. W&I is clearly committed to serving customers. The procedures now tie up two highly skilled employees for 20 to 30 minutes. At peak times, the lines continue to get longer and this is not efficient in providing service. Meldman asked if it is possible to provide a line in walk-in that would automatically dial the CAS number so the TAC employee would be free to assist other customers. Rhodes replied that the current phone system does not have the routing capability. David Meyers asked for clarification on why the current phone couldn't be used by the taxpayer and Rhodes replied that the phone is the TAC employee's phone and is behind the counter; currently the phones have double jacks and the employee hands the receiver to the customer.

At this time, Seuntjens asked each chair for a comment. Mario Burgos thought this is a great and tremendous opportunity to see how TAP weighs in. A decision is about to be made to eliminate service and this is a huge issue. Looking at it from the private side, he personally would be furious if he took a day off of work to wait an hour or two to talk to someone only to be told to call a toll free number to get an answer. Skip Eshelman seconded what Burgos said and added that putting off folks to the toll free number is a poor way of providing customer service. Jim Grimaldi agreed that people will be put off by being told call the toll free number. Gwen Handelman agreed with Burgos and added that there is no reason CAS should be giving less accurate answers than toll free. The temptation on the part of TAC employees to answer questions they have not been trained for is an indication that more training is needed. Handelman wondered why the TAC employee couldn't hand the phone to the taxpayer and help others while the CAS employee assists the taxpayer which eliminates tying up two employees when only one is needed. Cheyanna Jaffke agreed with Burgos and had two suggestions if the new procedure is implemented: Have a big sign that tells people what topics are out-of-scope, and also flyers letting taxpayers know what issues are out-of-scope. Most TACs are near a bank of pay phones; the phone locations should be provided to taxpayers and the toll free number should be listed near the phones. Meyers asked again if there wasn't a way to have a phone available for the taxpayer to use in the TAC. Seuntjens agreed and does not understand why it takes two people to answer an out-of-scope question. Teresa Smedley wondered how often this actually happened--ten times a day, once a day, once a week. Without that information, the issue raises more questions than answers. Leonard Steinberg added that the IRS has come under severe criticism for providing incorrect information and this will be exacerbating poor procedures in training. Customer support is most important. George Sullivan agreed with all comments. He added that he doesn't like the 800 numbers with the push button menus but for a person to walk into TAC and have to leave without an answer, just an 800 number! Bruce Twomley agreed with all the comments and Sherry Whah was concerned that the decision is too drastic and should be done in steps; Lillian Woo agreed.

Next the representatives from the LITCs spoke: Dale Kensinger said in Kansas City where his people drive 40 to 50 miles to get to a TAC, if they are told go back home without an answer, they will be angry. They should be asked, at a minimum, if they tried the toll free. If they have already tried, they should not be sent away. Leyden would like more information on what's driving this and harder data about the kind of questions being asked and income level. Liz Atkinson stated that TACs are asked to do more enforcement and compliance, and it is shame to displace taxpayer service in favor of enforcement. Chris Bauman said that in the Milwaukee TAC, no one speaks Spanish or any other foreign language and asked if any English as a Second Language (ESL) client would be turned away. Rhodes replied that the ESL program would not be affected. Wiggins opposes the new procedure for fear it will drive people away from compliance. When you have them and then turn them away, they may not return.



Joel Warren asked if this is supposed to be transparent to external audiences and if there is no phone for the taxpayer to use in TAC, how can it be transparent. His figures show the TACs served 8.19 million people in scope, and 32,000 out-of-scope. How much will really be saved?

Coston closed by thanking all for sharing this information and letting the Joint Committee and LITC representatives act as a sounding device. The Ad Hoc Committee will continue to work on this issue as well as other TAC service issues.

Burgos would appreciate a written response from W&I for reference on how much TAP feedback influenced the final decision. Rhodes and Ayres responded that the information will be communicated following protocol. They will advise Henry Lamar and will flow through Nina Olson and that the input was valued. Handelmann added that it would have been more beneficial to ask for TAP input earlier in the process. Coston will ensure the Joint Committee gets a copy of the response and thanked everyone for their availability and thoughts.

Office Report

Sandy McQuin restated the Joint Committee policy of mailing a hard copy if a document is more than twelve pages or more than 500 kilobytes. It has become quite costly to send out by express mail so the reports will be sent out a week in advance of the meeting by regular mail. If a monthly report is not in on time, it will be sent out via email.

Review of Assignments

Karen Kraushaar's action items are still in process and she suggested tying the individual press releases to recruitment. Coston added a word on recruitment that his office is actively looking at the processes; extending the panel members who volunteered to stay on another year, and the states that need new members. There is a meeting with the TAP web site vendor on Friday, January 23, 2004, for the on-line application process.

ACTION: Coston will send out list of panel members who wish to extend their term for one year.

Coston has extended an open invitation to NTA Olson to attend future TAP Joint Committee meetings and has spoken to both Sue Sottile and Mike Chesman about reducing the response time. They indicated they cannot reduce response time from 30 days but will adhere to 30 days more stringently.

Review / Approve Minutes

The minutes from the December 16, 2003, teleconference were approved by consensus.

Agenda Items

Notice Gatekeeper Office request to assess the impact of their programs

Judi Nicholas said the Gatekeeper Office of notice is interested in getting feedback on its products. Initially they approached Area 1 and then the Ad Hoc Committee but they need a larger forum. They need feedback from all TAP members to use the website, view the products, and complete for questionnaire. Meldman agreed to take back to Ad Hoc to develop the questionnaire for all TAP for distribution by mid-February. Ad Hoc will compile the responses and report back to Joint Committee.

ACTION: Meldman will bring the Notice Gatekeeper Office's request to Ad Hoc for development, distribution, and compilation and report results back to Joint Committee.

Annual Report

Seuntjens would like comments from the Chairs back before end of week. The annual report provides a summary of area recommendations but doesn't include letters to program owners. Some issue



committees have not provided written feedback to the program owners; these comments should be reduced to a summary but show the full scope. Seuntjens wants to add a section on issue committees containing short paragraph of issues elevated to program owners.

ACTION: All chairs should review their self assessment and chairs of the issue committees should summarize in a short paragraph the issues elevated to their program owners.

Responses to Elevated Issues

The recommendation to add a statement instructing filers to attach a statement to the Offer in Compromise if they were not required to file a tax return for any year was in most part accepted by the IRS. Jaffke will take response back to the Area 7 Committee for discussion.

The recommendation for exceptions to the \$150 fee for processing Offers in Compromise should be reviewed by Area 1 for consideration. The chairs for the On Hold for Toll Free recommendation should each bring the response to their committee for discussion.

ACTION: Jaffke, Grimaldi, Meyers, Sullivan, and Whah will take the responses on the issues their areas elevated back to their committees for discussion and will inform Barbara Toy of their disposition.

Monthly Committee Reports Action Items

Refund Envelope Message

Sullivan presented the issue of discouraging IRS from printing messages on the back of an envelope that signals that the envelope contains a check. The Joint Committee agreed to elevate this proposal by consensus.

ACTION: Toy will prepare the Message on Refund Check Envelope for elevation.

Schedule K-1

Sullivan presented the recommendation to make the listing of supplemental information at the end of Schedule K-1, *Partner's Share of Income, Credits, and Deductions, etc.* to help keep track of basis. Seuntjens asked how different this recommendation was from the earlier one presented at the Denver meeting in September 2003 by Area 3 which the Joint Committee sent back. Sullivan said it is completely revised. Seuntjens pointed out that the statement of issue contains a solution and asked chairs to pay attention to how the referrals are written so they do not need to be revised in Joint Committee. Seuntjens questioned whether adding extra data to the form is beneficial only for whoever is preparing the return. There are many cases where you have to keep records to support the tax return but do not have to enter all the information on the form. Handelman added that larger businesses have to provide the information but smaller businesses don't, so it is appropriate to include on the return. The information is needed by the taxpayer not just the preparer. Jaffke mentioned that a large part of the discussion in Denver was that you are providing information to IRS that IRS doesn't need, and why put it on. One problem is if the information is inaccurate, you are stuck with it especially if statute of limitations has run out. Handelman stated IRS was trying to give a break to small businesses but this is a misguided effort at burden reduction. There was discussion on whether or not IRS did indeed need the information and if it was beneficial for the taxpayers whose accountant is not the S Corporation's accountant. Recommendation was returned to committee for further clarification on the issues raised by the Joint Committee.

ACTION: Nagel will work with the authors of this Schedule K-1 proposal, rewrite it, and present again to the Joint Committee.



Extend EFTPS Review Period

Grimaldi presented the recommendation that the period that taxpayers can electronically review payments made via the Electronic Federal Tax Payment System (EFTPS) be extended. Because of the discrepancy in the periods suggested either 24 or 30 months, for extending the review period, Grimaldi will return the recommendation back to Area 1 for review.

ACTION: Grimaldi will return the EFTPS Review Period recommendation to Area 1 for discussion.

TAP website address and toll free number added to IRS Publications and Form Instructions

Grimaldi presented the next Area 1 proposal on having the TAP website address and toll free number added to forms and publications to let people know that they can provide feedback to TAP on how to improve the IRS. McQuin raised the concern that this could result in more individuals not realizing the independence of TAP, and seeing this number on the official form would bring their individual problems to TAP. Nagel noted that our job is to do outreach and education and to let others know TAP exists. Handelman could see McQuin's point and how careful the phrasing of the announcement needs to be. Nagel agreed to work on the actual language but added that the majority of calls TAP gets now are individual taxpayer problems.

McQuin suggested a paragraph be included in instructions and in Publication 17 with a clear description of TAP, its mission, and how to contact. Meldman suggested a half page drop in stuffer instead of printing it on the form. Issue was sent back to Area 1 for consideration of the concerns raised by McQuin and the Joint Committee. There is a worry about having too much information, balanced with not enough.

ACTION: Grimaldi will bring Adding TAP information to Publications and Forms back to Area 1.

Closing

Seuntjens thanked everyone for their participation.

Assignments

Joint Committee Members:

1. All chairs should review should review their self assessment and chairs of the issue committees should summarize in a short paragraph the issues elevated to their program owners
2. Chairs and staff should send in their own comments in writing, by the April Joint Committee meeting, on how to be more effective as a committee. They will be consolidated to be discussed at the May face-to-face meeting (11/18/2003).

Jaffke, Grimaldi, Meyer, Sullivan, and Whah:

1. Take the responses on the issues their areas elevated back to their committees for discussion and will inform Barbara Toy of their disposition

Grimaldi:

1. Bring Adding TAP information to Publications and Forms back to Area 1.
2. Return the EFTPS Review Period recommendation to Area 1 for discussion.



Nagel:

1. Work with the authors of this proposal, rewrite it, and present again to the Joint Committee

Meldman:

1. Bring the Notice Gatekeeper Office's request to Ad Hoc for development, distribution, and compilation and report results back to Joint Committee.

Kraushaar:

1. Work with McQuin to develop:
 - o Pocket-sized Quick Media Tips
 - o Clear fact sheet on who TAP is and what TAP does
 - o Generic News Release (09/05/2003 and 09/06/2003)

Coston:

1. Provide TAS Marketing Campaign update to Area 6 by conference call scheduled for January 16, 2004, at 2pm PT (5pm ET).
2. Speak to Chesman and Sottile about a feedback mechanism or reporting mechanism to issue committees from the program owners.
3. According to charter and TAP Guidance Document, the TAP Chair and Vice Chair have designated role as liaisons with other IRS advisory groups: ETAAC, TE/GE, ACT, IRSAC, and IRPAC. In addition, the TAP Chair and Vice Chair are the points of contact with the TAP staff, TAS, SB/SE, W&I, and other IRS Operating Divisions and Functions and Treasury to provide briefings on TAP activities, next steps, and action items. Also consider ways for other TAP members to partner with IRSAC and IRPAC. (05/20/2003)
4. TAP and IRSAC sometimes have similar committees working the same issue as the TAP issue committees, for example each have a subcommittee on EITC. Jim Grimes is the lead of the EITC task force.

Staff:

1. Chairs and staff should send in their own comments in writing, by the April Joint Committee meeting, on how to be more effective as a committee. They will be consolidated to be discussed at the May face-to-face meeting.

Toy:

1. Prepare the Message on Refund Check Envelope for elevation
2. Develop a form for collecting the inventory of knowledge, skills, and abilities and find a way for the information to be easily accessed on TAPSpeak. (09/05/2003)
3. Get breakdown of top 50 issues on SAMS that are not assigned as a project to TAS employees. (05/02 -05/03, 2003)
4. Toy and Balmer will have draft of issue matrix subcommittee report and list of categories to all Joint Committee members by November meeting.