



2005 Meeting Minutes Joint Committee

- December 21, 2005
- October 27, 2005
- September 15-17, 2005
- August 17, 2005
- July 20, 2005
- June 15, 2005
- May 13-14, 2005
- April 20, 2005
- March 16, 2005
- February 16, 2005
- January 19, 2005
- December 21, 2004

Joint Committee Minutes

December 21, 2005

Members Present

- Elizabeth Brodbine Ghoniem, Area 1
- Robert Broniarczyk, Acting EITC
- Paul Brubaker, Area 2
- Larry Combs, TAP Vice-Chair
- Gwen Handelman, TAP Chair
- Edward Hanna, Area 3
- Sonny Kasturi, Notices
- Thomas Seuntjens, Communication
- Teresa Smedley, Area 4
- Virginia Symonds, Area 6
- Bruce Twomley, MLI
- Sherry Whah, Ad Hoc
- Nan Wilson, Area 5

Members Absent

- Thomas Karwin, Area 7
- Paul Nagel, SB/SE

Staff Present

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



- Steve Berkey, Program Analyst
- Inez, DeJesus, Program Analyst
- Mary Ann Delzer, Program Analyst
- John Fay, Senior Program Analyst
- Nancy Ferree, TAP Manager
- Audrey Jenkins, Program Analyst
- Marisa Knispel, Program Analyst
- Sandra Ramirez, TAP Manager
- LaVerne Walker, Secretary

Welcome / Announcements / Review Agenda

Gwen Handelman welcomed everyone and announced that Robert Broniarczyk was on the call for the EITC Committee.

Roll Call (Quorum is Ten)

Quorum met.

Success Stories

Area 2 just completed a successful Town Hall meeting held in Philadelphia on December 7. Five TAP members attended a testing session for the new electronic installment agreement. Based on feedback from the members, the Internal Revenue Service (IRS) agreed to delay implementation until changes could be made to the system. Area 3 has already formed subcommittees and mentoring of new members has begun. Area 3 just set the agenda for their town hall meeting. Area 4 held their first conference call this week and their mentoring has already started. However there really has been no opportunity to conduct committee business before the annual meeting. Area 5 held a conference call last week with the new members in attendance and mentors have also been assigned. Area 5 is working on the town hall meeting scheduled for March in Iowa. The new members are looking forward to the annual meeting in Washington, DC. Area 6 had their first conference call last week, and they are working on the town hall meeting scheduled to be held in Fargo, ND, in April. Area 7 mentors were assigned and are working on the town hall meeting to be held in San Diego, CA, on February 1, 2006.

National Office Report

Bernie Coston welcomed everyone and gave a brief synopsis of the first TAP town hall meeting in Philadelphia. It was comprised of a general session and a half hour focus group meeting. Panel Member Lillian (Beadsie) Woo did a fantastic job as host of the event. Other panel members in attendance were Paul Brubaker, Paul McElroy, and Lynwood Sinnamon. National Taxpayer Advocate (NTA), Nina Olson, spoke for about forty minutes and there were about forty people in attendance – a huge success. Most of them attendees were part of the Low Income Taxpayer Clinic (LITC) conference. The next town hall will be in San Diego at a university. TAP will conduct an outreach for military personnel to encourage them to come.

Coston spoke to Sue Sottile, Director, Tax Forms and Publications regarding feedback on Wage and Investment (W&I) items and how to speed up responses and stay on top of issues. She agreed along with Mark Pursley, Director, Customer Assistance, Relationships and Education (CARE) to meet on a quarterly basis with Coston. Coston will also be meeting with a member of Nina Olson's staff regarding issues elevated to the NTA.

Chair training has not been scheduled yet although a formal budget request was submitted. Hopefully, the training will be scheduled in time to announce at the annual meeting in January.



Review Assignments

Elizabeth Brodbine Ghoniem asked about the annual report table of all the proposals and where her suggestion stood at this time. Handelman said the summary of recommendations elevated this year will be included in the report, as will prior year's recommendations which will be a separate table, and a table of recommendations for which IRS has responded or other activity has occurred during the year.

Ghoniem reported that Area 1 is in the process of drafting a response to Misunderstanding of Language in IRS letter 2645C.

Communication Committee Report and Agenda Topic

The Communication Committee met in November and December and all members are assigned to one of the three subcommittees: The Committee continues to work on the external communication strategy and is looking for additional guidance from the Joint Committee.

- **TAP Correspondence Guidelines**

The Communication Committee took a quick look at the suggested correspondence insert to the TAP Member Handbook and decided the ethics agreement covered most of the concerns raised. Steve Berkey rewrote the paragraph which is much broader and allows outreach activities without over controlling the process. The full committee recommends that the revised version be printed and inserted into the TAP handbook. Handelman suggested putting it at the end of Chapter One under TAP Support since it is mostly a description on how staff provides support. It is really all about support and the relationship between TAP, the Taxpayer Advocate Service (TAS), the IRS and the Secretary of the Treasury. Reviews are needed for other types of correspondence. There was a discussion about the wording and that it seemed that paragraph two contradicted paragraph one. Handelman said the staff doesn't approve or give permission, but should be offered an opportunity for input; the final decision on what is sent out is up to TAP members. Handelman suggested changes to the wording. Seuntjens noted that the policy applied to all correspondence initiated on TAP letterhead. The Joint Committee reached consensus on including the insert in the TAP member with the wording changes.

DECISION: Joint Committee approved including the correspondence insert in the TAP Member Handbook.

Monthly Committee Report Action Items:

- **Area 6 Publication Needed on Children**

Statement of Issue: Parents with children should have access to an easy-to-use index outlining the various credits, exemptions, deductions, and filing requirements. This index will direct parents to instructions of publications which provide more detailed information on the credits, exemptions, requirements, etc.

Paul Brubaker wholeheartedly supported this proposal. He just received Publication 4190, "Life Cycle Series: Tax Guide for the Retiree. Frequently asked Questions." It lists many other publications and titles that apply to retirees. Bob Broniarczyk asked how the proposed publication would be distributed. Area 6 feels it should be a pamphlet which is easier to distribute than the various publications. TAP would like to be kept in the loop and give input as the IRS continues to develop the Life Cycle Series. Sandy McQuin suggested that if this recommendation is adopted, TAP should be utilized in partnering with the development of the flyers.

DECISION: The Joint Committee agreed to elevate this "Publication Need on Children" recommendation in principle but because the referral is not in the correct format sent it back to Area 6 for revisions.



ACTION: Area 6 will revise the Publication Needed on Children referral and resubmit.

- **Area 2 TCE E-file Acknowledgments**

Statement of Issue: Taxpayers who e-file through the Tax Counseling for the Elderly (TCE) program do not receive an acknowledgement that their return was received by the Internal Revenue Service (IRS). Most other e-file providers provide this service. There was a brief discussion and a few suggested changes to the wording of the referral.

DECISION: The Joint Committee reached consensus on elevating the TCE E-file Acknowledgements after including the suggested wording changes.

ACTION: Toy will forward the TCE E-file Acknowledgements to the IRS.

- **Area 2 VITA/TCE Form 8879/8453 Mailing Requirements**

Statement of Issue: IRS requires Tax Counseling for the Elderly (TCE) volunteers to collect copies of Form(s) W- 2, Wage and Tax Statement, and other information reporting forms that show an amount of tax withheld. One copy of the information forms and the Form 8453, "U.S. Individual Tax Declaration for e-file Return" or the Form 8879, IRS e-file signature Authorization, must be sent to the IRS service center after the return is accepted and the other is retained by the site or sent to the local IRS Stakeholder Partnership, Education and Communication (SPEC) office. This requirement to send the additional copy to the local SPEC office is unique to volunteer sites who file returns electronically and places unnecessary burden on the volunteers. There was a brief discussion and a few suggested changes to the wording of the referral.

DECISION: The Joint Committee reached consensus on elevating the VITA/TCE Form 8879/8453 Mailing Requirements recommendation after including the suggested wording changes.

ACTION: Toy will forward the VITA/TCE Form 8879/8453 Mailing Requirements to the IRS.

- **Area 2 Forms W-7 and 1040NR Changes**

Statement of Issue: Taxpayers who file Form 1040NR, U.S. Nonresident Alien Income Tax Return, either as a Dual Status or a Nonresident Alien are experiencing problems when they file a Form W-7, Application for an Individual Taxpayer Identification Number for a dependent spouse. IRS does not associate the Form W-7 with the Form 1040NR and must communicate with the taxpayers prior to issuing the Individual Taxpayer Identification Numbers (ITIN).

Handelman suggested a couple changes.

DECISION: The Joint Committee reached consensus on elevating the Form W-7 and 1040NR Changes recommendations after including the suggested wording changes.

ACTION: Toy will forward the Form W-7 and 1040NR Changes to the IRS.

- **Interim responses from IRS**

TAP members feel IRS does not always respond timely to TAP recommendations. TAP members have limited terms and would like to know status of their recommendations prior to leaving TAP. This is truer in Area Committees than in Issue Committees that work directly with the IRS program owners. Sonny Kasturi reported they got IRS representatives involved in the committee meetings. TAP members would like to have interim or preliminary feedback from the IRS on how the recommendation is being handled more frequently. It was suggested to add a line to all recommendations to involve TAP when implementing or processing the



recommendation. Coston said that either he or one of his senior analysts will act as a “prod” to follow-up for responses or status on recommendations. Once a dialog happens, Coston will document and report back. Handelman suggested this process be included in the chair training. Coston said we have a commitment with the business unit but they are not following up with their liaisons and he will work to reestablish the time frames.

TAP Annual Meeting

A meeting with commissioner has not been rescheduled and he is still is working on trying to fit a meeting into the agenda.

Closing

Handelman thanked the members of the Joint Committee for all of their hard work—all have been enormously productive and energetic and have accomplished a lot during the year.



Joint Committee Minutes

October 27, 2005

Members Present

- Elizabeth Brodbine Ghoniem, Area 1
- Paul Brubaker, Area 2
- Gwen Handelman, TAP Chair
- Edward, Hanna, Area 3
- Thomas Karwin, Area 7
- Srinivasan Kasturi, W&I Notices
- Leslie Malcolmson, EITC
- Mary Ann Motza, for Communication
- Paul Nagel, SB/SE
- Teresa Smedley, Area 4
- Virginia Symonds, Area 6
- Bruce Twomley, MLI
- Sherry Whah, Ad Hoc
- Nan Wilson, Area 5

Members Absent

- Larry Combs, TAP Vice-Chair
- Thomas Seuntjens, Communication

Staff Present

- Bernie Coston, DFO
- Sandy McQuin, TAP Manager
- Patti Robb, Note taker
- Barbara Toy, Program Analyst
- Sallie Chavez, Program Analyst
- Susan Gilbert, Senior Program Analyst
- Sandra Ramirez, TAP Manager

Guests

- Dorothy Havey, Area 1 Vice-chair

Welcome / Announcements / Review Agenda

Everyone was notified that the Annual Meeting is postponed. Bernie Coston and Gwen Handelman agreed that all committees, including the Joint Committee, should continue to meet and do substantive business until the annual meeting. Coston has permission from the Treasury Committee Management Officer (CMO) to extend the current committee chairs' terms to cover the rescheduled TAP Annual Meeting and act as interim chairs. The next Joint Committee meeting, November 16, 2005, will have to be administrative since a Federal Register Notice wasn't published. The December meeting is scheduled for the 21st. Those unable to attend this call should each arrange for a representative of their committee to attend.



ACTION: Work with staff to organize administrative committee meeting for November and public committee meeting for December.

Handelman received the Taxpayer Assistance Blueprint (TAB) Project Team survey. Originally, the survey was going to be emailed to recently retired members and was to be presented to new and continuing members at the Annual Meeting. However, since the meeting has been postponed, the survey will go out by email to returning members as well as members who recently retired. Handelman has prepared a message to accompany the survey, requesting that members complete and return the survey within ten (10) days.

ACTION: Toy will send Handelman's message and TAB survey to all current and recently retired members.

Chairs should emphasize to their committee members the importance of responding to the survey and the great opportunity TAP has to influence taxpayer service and customer satisfaction.

Coston reported that staff is working to identify alternate dates for the Annual Meeting, possibly mid-December 2005 or the second week of January 2006. The meeting would run the same time frame; three and a half days. Paul Nagel asked if the meeting with the Commissioner was also postponed. Coston said yes and as soon as the meeting date is set, it will be rescheduled. Staff is canceling all flight and hotel reservations. The Plantation office is still not open. Hopefully it will be open on Monday. The National Office and New York will handle canceling reservations for Areas 2 and 3. Handelman said the reception has been cancelled and reminded the chairs to cancel their dinner reservations.

The November committee meetings can only be administrative since there is not enough time to post Federal Register notices. The Annual Meeting will still be in Washington, D.C., this year, but staff is looking at other cities for upcoming years due to the difficulty in getting rooms.

Roll Call (Quorum is Ten)

Quorum met.

Review Minutes - September 15-17, 2005

Tom Karwin requested changes to the minutes of the September 15-17, 2005, Joint Committee meeting; and the minutes were approved as so corrected.

DECISION: September 15 -17, 2005, minutes with the approved corrections were approved by consensus.

Monthly Committee Report Action Items:

- **Area 4-Include Publication 4221 in Determination Letters**
Publication 4221, Compliance Guide for 501C(3) Tax Exempt Organizations, contains important information for non-profit organizations, but is not always sent out with determination letters. TAP recommends Publication 4221 be sent with each Determination Letter. Handelman agreed that this was a good recommendation but wanted it organized a little differently. Smedley agreed that Handelman could make editorial changes. There were no additional questions or concerns regarding this recommendation.

DECISION: The Joint Committee agreed by consensus to elevate the Publication 4221 in Determination Letters proposal.

ACTION: Handelman and Toy will revise the Publication 4221 in Determination Letters recommendation and elevate.

- **Area 4–Endorsement of ACT Report, IMPROVE**

This issue was previously submitted and rejected because the Joint Committee agreed it was outside of TAP's mission to address issues concerning Tax Exempt and Government Entities (TE/GE) issues. The referral to the Joint Committee has been modified with the suggestions given at the face-to-face meeting prior to the rejection, and Area 4 made the decision to resubmit the recommendation. Area 4 has elevated issues concerning TE/GE previously which passed through the Joint Committee, and other committees have worked on issues that went to other IRS Divisions and functions outside of Wage & Investment (W&I) and Small Business/Self-Employed (SB/SE). Area 4 has been in communication with Coston and asked him to reconsider. Coston said there is already an advisory committee for TE/GE and his concern is duplicating the efforts of another advisory committee. McQuin said TAP has been working with TE/GE for the last couple years and even though the charter specifically mentions W&I and SB/SE it does not exclude working issues from other functions and organizations. Smedley expressed concern since Area 4 has been working on TE/GE issues for three years and should have been told this was out of the scope of TAP prior to them being worked on and not when the recommendations are sent forward. Handelman suggested removing the first sentence in the Background, Research, and Analysis, as well as other revisions, which Smedley accepted for Area 4. There were no additional questions or concerns regarding this recommendation.

DECISION: The Joint Committee reached consensus to elevate the Endorsement of the ACT Report recommendation.

ACTION: Handelman and Toy will revise the Endorsement of the ACT Report recommendation and elevate.

- **Area 3–Form 656, Offer in Compromise Criteria Improvement**

The current instructions for Form 656, Offer in Compromise, do not clearly explain the criteria considered by the IRS for accepting an offer. There need to be improved instructions for completing this form. There were no additional questions or concerns regarding this recommendation.

DECISION: The Joint Committee reached consensus to elevate the Form 656, Offer in Compromise Criteria Improvement recommendation.

ACTION: Handelman and Toy will revise the Form 656, Offer in Compromise Criteria Improvement recommendation and elevate.

- **Area 3–Consolidate Presidentially Declared Disaster Area Information**

There are six different IRS publications with information on Presidentially Declared Disaster Areas. Area 3 is suggesting that as much information as possible be combined in one place for easy reference either in one of the existing publications or a new publication written. One solution would be to greatly expand the Disaster Area Losses section of Publication 547, Casualties, Disasters and Thefts. The information is out there but scattered among several different publications, each referring to others. Handelman said this referral shows the advantage of having the goal statement. TAP cover letters ask the program owner to respond both to the goal and the proposed solution. There were no additional questions or concerns regarding this recommendation.

DECISION: The Joint Committee reached consensus to elevate the Consolidate Presidentially Declared Disaster Area Information recommendation.

ACTION: Handelman and Toy will edit the Consolidate Presidentially Declared Disaster Area Information recommendation and elevate to Forms and Publications.



- **Area 3–Form 1040 Package Distribution Policy Notification**

The issue of Form 1040 distribution was brought to the Joint Committee before and received a very negative reaction. Area 3 has modified the recommendation and now proposes the IRS inform taxpayers in media releases that 1040 packages will not be mailed to them and that not receiving a tax package does not mean filing a tax return is not required. The releases should also inform taxpayers how to obtain needed forms. There were no additional questions or concerns regarding this recommendation.

DECISION: The Joint Committee reached consensus to elevate the Form 1040 Package Distribution Policy Notification recommendation.

ACTION: Handelman and Toy will edit the Form 1040 Package Distribution Policy Notification recommendation and elevate to W&I.

- **Area 3–Additional Tax Waiver Request**

When a taxpayer requests a waiver of the 50% additional tax for failure to receive a required minimum distribution for a qualified retirement plan, the IRS does not notify the taxpayer whether the IRS is going to waive the 50% additional tax but just sends the refund when the waiver request is approved. Area 3 proposes that the IRS notify taxpayers whether or not a waiver is accepted and, if not, include information on what actions the taxpayer should take next. There were no additional questions or concerns regarding this recommendation.

DECISION: The Joint Committee reached consensus to elevate the Additional Tax Waiver Request recommendation.

ACTION: Handelman and Toy will edit the Additional Tax Waiver Request recommendation and elevate it to W&I.

- **Area 2–Limited Liability Companies/S-4 Instructions**

There are two versions of instructions for applying for an Employer Identification Number (EIN): one for the on-line application and another intended for those who submit paper applications. The difference is readily noticeable concerning the instructions to apply for an EIN for a Limited Liability Company (LLC). Area 2 is recommending that IRS consolidate the instructions. Handelman was not sure if Area 2 was proposing two separate solutions or if the second part was just a restatement of the first. Kasturi replied that Area 2 intended both a short term and long term solution. Both IRS and taxpayers would benefit from this recommendation by saving time and avoiding back and forth correspondence. Handelman asked if Area 2 would be receptive to make it clear that both forms are available online, but one set of instructions is for online submission and the other for hard copy submission of the application. It was suggested that Area 2 attach copies of the instructions. Area 2 had supplied links to the documents within the form. Many of the editorial changes requested at the previous meeting were not made and it was agreed that both sets of instructions (on-line and hard copy versions) should be attached. Handelman and Toy will make the editorial changes.

DECISION: The Joint Committee reached consensus to elevate the Limited Liability Companies/S-4 Instructions recommendation with the editorial changes and attachments.

ACTION: Handelman and Toy will edit the Limited Liability Companies/SS-4 Instructions recommendation and elevate it to SB/SE along with a copy of both sets of instructions.

- **Area 2–AARP/TCE Program E-File Issues**

Taxpayers who e-file through the AARP Taxpayer Counseling for the Elderly (TCE) program do not get acknowledgments for their tax returns as most other e-filers using commercial e-file

service providers do. Kasturi said in his research he talked to an IRS representative in Atlanta who had responsibility for this issue. He learned that the IRS does not send out acknowledgements in the Taxpayer Assistance Centers. AARP Coordinators sometimes provide the taxpayer with the Form 9325, Acknowledgment and General Information for Taxpayers Who File Returns Electronically, and sometimes do not. There is no consistency. In addition, none of the AARP coordinators send out Form 9325 after the IRS has accepted the return. Toy said the terminology of the recommendation is very confusing and needs clarification. Form 9325 can be used in different ways. It can be used to provide the taxpayer information identifying the service center where the return will be filed and the date, or it can be used to let the taxpayer know where the return was filed and that it was accepted by the IRS. The IRS does require that the filer provide the name of the service center where the return will be filed and the date of filing to taxpayers but does not require the use of the Form 9325.

DECISION: The Joint Committee reached consensus to send the AARP/TCE Program E-File Issues recommendation back to Area 2 for additional work.

ACTION: Toy will work with Kasturi to reformat and refine the AARP/TCE Program E-File Issues recommendation.

- **Area 2–Training of Volunteers to work AARP/TCE**

Volunteers working in the AARP/TCE program do not receive adequate training in e-filing. The people trained to train the volunteers do not receive adequate training and consequently the volunteers are not trained adequately. Handelman said that this is a good set of recommendations, but it needs a few editorial changes and one substantive change. Not everyone needs to be trained in New Jersey tax law and that portion of the recommendation should be changed to reflect the need for training on state tax laws that deviate from federal tax law.

DECISION: Area 2 agreed to the changes requested by Handelman and the Joint Committee reached consensus to elevate the Training of Volunteers recommendation to work AARP/TCE recommendation to W&I.

ACTION: Handelman and Toy will make the requested changes to the Training of Volunteers to work AARP/TCE recommendations and elevate.

- **Area 2–Self-Selecting Personal Identification Numbers (PIN)**

When taxpayers e-filed with self select PINs, the IRS computers apparently did not accept the use of adjusted gross income (AGI) from the previous year's return as filed by the taxpayer to verify the taxpayer's identity if there was a subsequent correction by the IRS. The IRS computer was rejecting returns whenever the AGI did not match. Toy said she believed this problem has already been corrected. This was a problem the first couple weeks of filing season but has since been corrected. McQuin suggested the Area 2 analyst research to ensure it has been corrected. The issue will be held in the parking lot until the research is completed. If this problem occurs again next year, there was consensus to elevate this recommendation then.

ACTION: Area 2 Analyst will research whether the IRS continues to reject efiled returns using self-select PINs if AGI from the previous year's return as filed is used to verify the taxpayer's identity if there has been a subsequent correction of AGI by the IRS.

- **Area 2–Change Forms 1040NR & W-7**

Taxpayers who file a 1040NR, U.S. Nonresident Alien Income Tax Return, either as dual status or nonresident aliens are experiencing problems when they file a W-7, Application for IRS Individual Taxpayer Identification Number, for a dependent spouse. IRS cannot associate the W-7 with the 1040NR and must communicate with the taxpayer prior to issuing the individual

taxpayer identification number (ITIN). Handelman said under Background, Research, and Analysis there is mention of a problem with some taxpayers not receiving original documents back from the IRS. This section includes a recommendation which is not mentioned in the Proposed Solution. The recommendation should either be made or reference to the recommendation removed. Also page one of Form 1040NR should be attached, as well as page eight of the instructions. Toy and Handelman will edit. Toy thought the problem was unclear. She would like to reword and run it back through Area 2 to ensure she captured what was really meant. Consensus to elevate with changes above.

ACTION: Toy will make the requested changes to the Change Forms 1040NR and W-7 recommendation and forward to Area 2 for review before elevating.

ACTION: Handelman and Toy will edit and elevate Change Forms 1040NR and W-7 recommendation after Area 2 has reviewed and approved revisions.

- **Area 1–LITC Information on IMF Notices**

Area 1 is suggesting that the IRS inform people who receive Individual Master File (IMF) notices relating to the Earned Income Credit about Low Income Taxpayer Clinics (LITCs) by inserting a paragraph about LITCs in IRS correspondence. This recommendation was rewritten following the last meeting's discussion and Handelman said that the discussion added about "barriers" is excellent, but further editing is needed. The LITC "program" technically only provides funding to LITCs, so Area 1 agreed to delete the reference to the "program" in the recommendation. Also, a few references to "advertising" were overlooked.

DECISION: The Joint Committee reached consensus to elevate the LITC Information on IMF Notices recommendation with the suggested editorial changes.

ACTION: Handelman and Toy will make the requested changes to the LITC Information on IMF Notices recommendation and elevate it to the NTA.

- **Area 1–Advertising TAP in Publications 1, 17, 594, and 556**

To advertise TAP as an independent advisory unit, Area 1 proposes a brief statement indicating TAP's mission and website appear in some of the most commonly used IRS publications. Area 1 focused on recommending the statements appear in the key documents used by the most taxpayers:

- Publication 1, Your Rights as a Taxpayer
- Publication 17, Your Federal Income Tax (For Individuals)
- Publication 594, What You Should Know About The IRS Collection Process
- Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund

DECISION: Joint Committee reached consensus to elevate the Advertising TAP in Publications 1, 17, 594, and 556 recommendation.

ACTION: Handelman and Toy will make the agreed editorial changes and forward the Advertising TAP in Publications 1, 17, 594, and 556 recommendation to the program owner.

Report on Teleconference with NTA

- **Letter to NTA & Budget**

During a conference call with National Taxpayer Advocate (NTA) Nina Olson, Handelman mentioned that the Joint Committee recommended that each committee have a second face-to-face meeting and had asked Handelman to draft a letter to Olson with that recommendation. Olson agreed to provide 2005 budget figures to the Joint Committee. Since



next month's meeting is administrative only, Handelman suggested the Joint Committee discuss the budget at that time and what recommendations the Committee could make with respect to travel policies, including allowing for Joint Committee input on allocation decisions and the duration and location of meetings.

- **Publication 1 Project**

Olson wants TAP to have input on revising Publication 1, Your Rights as a Taxpayer. This is one reason why the Ad Hoc Committee is being retained: Ad Hoc will be asked to make recommendations to improve Publication 1.

- **Need for interim responses from IRS**

The panel is feeling like they are not being kept apprised of the status of issues. The TAP staff will continue to work with IRS program owners. Barbara Toy read the lines that were added to the cover letter that is sent with each recommendation:

Please keep the TAP Joint Committee apprised of the status of your consideration of the recommendation. We look forward to your response. We understand that final decisions about our recommendations may not be made for some time. By then, many of those TAP members who worked on the recommendations will have completed our terms. Therefore, we would appreciate at least informal interim feedback at each step in your decision process to let members know that our efforts are meaningful to the IRS.

Handelman is asking chairs to make suggestions at the next Joint Committee meeting on how to get more interim responses. Coston will discuss processes and procedures for tracking issues as well.

Closing

Paul Brubaker asked what was happening with respect to the town hall meetings. He was informed that there will be a conference call with all the town hall volunteers next week to discuss the specifics.

The next conference call will be Wednesday, November 16, 2005, at 1 pm ET.

Meeting Adjourned.



Joint Committee Minutes

September 15, 2005

Members Present

- Elizabeth Brodbine Ghoniem, Area 1
- Larry Combs, TAP Vice-chair
- Anthony DiMartino, Area 2
- Gwen Handelman, TAP Chair
- Edward, Hanna, Area 3
- Thomas Karwin, Area 7
- Srinivasan Kasturi, W&I Notices
- Leslie Malcolmson, EITC
- Paul Nagel, SB/SE
- Teresa Smedley, Area 4
- Virginia Symonds, Area 6
- Bruce Twomley, MLI
- Sherry Whah, Ad Hoc
- Nan Wilson, Area 5

Members Absent

- Sherry Whah, Ad Hoc

Staff Present

- Bernie Coston, DFO
- Sandy McQuin, TAP Manager
- Patti Robb, Note taker
- Barbara Toy, Program Analyst
- Steve Berkey, NO Program Analyst
- Sallie Chavez, Program Analyst
- Martha Curry, NO Program Analyst
- Nancy Ferree, TAP Manager
- Judi Nicholas, TAP Manager
- Sandra Ramirez, TAP Manager
- LaVerne Walker, NO Secretary

Guests

- Deborah Grant, Las Vegas LTA



Thursday, September 15, 2005

Welcome / Announcements / Review Agenda

Gwen Handelman opened the meeting. Taxpayer Advocacy Panel (TAP) has received only one Internal Revenue Service (IRS) response which will be reviewed early tomorrow morning. The remainder of the time allotted for IRS responses will be used to discuss referrals. Please review all referrals carefully ensuring they are well reasoned, well researched, logical, and represent how we want to present TAP to the IRS. Also consider if the new format is improving TAP's product. Sherry Whah is unable to attend this meeting, so Larry Combs and Theresa Smedley will represent the Ad Hoc Committee's interests. Handelman congratulated Ad Hoc on their excellent recommendations on Publication 17, Your Federal Income Tax: Educating Taxpayers about Publication 17 and Searchability of Publication 17. She also congratulated the committees whose draft annual self assessments were already submitted and asked others to please get theirs turned in to Handelman and Barbara Toy.

Roll Call (Quorum is Ten)

Quorum met.

Introductions

Handelman dedicated this meeting to the departing chairs as this is their last Joint Committee face-to-face meeting. There is one more Joint Committee teleconference in October.

Review of Assignments

Completed assignments were dropped and not completed assignments carried over to the September assignments. Elizabeth Brodbine Ghoniem requested the assignment assigned to her regarding the Misunderstanding of Language in IRS LTR 2645C be reassigned to the new Area 1 Chair since the activity will not be completed before she retires from the panel. Virginia Symonds asked that the status of TAP 03-015 Provider Identification Number be changed to an open status because Area 6 is considering resubmitting the recommendation.

Area 2 is monitoring the Form 1040S recommendation until the legislation requiring the form is passed. However, Handelman and Toy have written a broader recommendation to Forms and Publications regarding TAP involvement in providing feedback and testing of all new or revised Forms and Publications.

Sandy McQuin reported that she spoke to Sue Sottile and it is not an IRS mandate that Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) should not mention TAP or post posters or distribute TAP material. The mandate could be regional or could be imposed by the sponsoring organization or the sponsoring facility.

ACTION: Sandy McQuin will contact Lyn Sinnamon and discuss her conversation with Sue Sottile concerning promoting TAP at VITA and TCE sites.

Nancy Ferree has received mixed push back on using TAPSpeak email notification. Bruce Twomley reported that the Multilingual Committee had a problem of not reaching quorum due to the change to using TAPSpeak and not using email as the primary form of notification. Handelman replied that the Joint Committee made this decision two months ago and the appropriate thing is to follow through for the time being and then readdress. Remember, the agreement was that TAPSpeak is the primary means of communication but not only means. Tom Seuntjens added that the system can not be fairly evaluated if TAPSpeak is not kept current and members do not use it. A new contract will soon be coming up and the Communication Committee is also looking for improvements and working on the Statement of Work for the new contract. There can be individual solutions for those who continue to have problems using TAPSpeak but they should not interfere with keeping TAPSpeak current. Twomley suggested using TAPSpeak is for big items but continue to use email for reminders about meetings. Coston said that members get used to getting materials in one manner and this is a process that has



to evolve until it becomes effective. It was agreed that new members will be better orientated to using TAPSpeak. Sonny Kasturi raised concern about the currentness of information and that by forcing TAPSpeak, TAP forces members to switch to broadband Internet service. Handelman observed that discussion about TAPSpeak was not on the agenda and the assignment in review concerns the staff updating and keeping TAPSpeak current. TAP needs time and experience using the system and TAPSpeak is not fully operational yet as a baseline for TAP to evaluate. Its not that the objections are not being heard. Ghoniem agreed with Seuntjens that people become familiar with the way communications come to them and resist change but new members will not experience that difficulty. She also suggested one way to avoid the dial up problem is to avoid graphics and use text only

Review / Approve Minutes

Handelman suggested some grammatical changes to the July 20, 2005, minutes. The Joint Committee agreed to the changes and approved the minutes by consensus. Handelman also made some minor typographical and grammatical changes to the August 17, 2005 minutes and one substantive change. The Joint Committee agreed to the changes and approved the minutes by consensus.

DECISION: The Joint Committee approved the changes to both the July 20, 2005, and August 17, 2005 minutes and reached consensus on approving the minutes with the changes.

National Office Report

TAP stayed within the confines of its budget to the point that some committees were allowed extra travel. The Notices Committee was able to view one of the printing sites in Detroit, which members believed was a huge success. Nancy Ferree suggested this become an ongoing process so members have the information they need for working on notice issues. Also some VITA committee volunteers traveled to Atlanta to evaluate the final VITA volunteer training products. The Communication Committee also had a second face-to-face meeting, and as a result they completed the TAP Member Handbook and the outreach toolkit, which will be used for the upcoming outreach training and as resource for outreach. Coston indicated that to avoid the problems experienced last year, TAP will operate on the premise that there will be only be one face-to-face meeting for each committee in the upcoming year. Outreach and special training and /or focus group opportunities will also be considered. To ameliorate the disappointment of having only one meeting there will be more full-bodied area and issue committee meetings at the TAP Annual Meeting. Coston said he was pleased at the work the staff has done to meet the needs of TAP members.

Coston said the names of the selectees are in the hands of the National Taxpayer Advocate (NTA) and as of Monday the names will be going over to Treasury for their initial review. Handelman asked if members could be assigned to issue committees in advance. Paul Nagel said the national meeting is less than two months away and new members still have not been informed. Coston said all background checks are done and a few tax check waivers are still in process. Staff has already talked about moving up the application period a month or two, possibly to February or March in the future.

Seuntjens expressed concern at the lack of two face-to-face meetings. Having been a member during the year there were two face-to-face meetings, he can appreciate the advantage of both an early face-to-face and a wrap-up meeting. Smedley said that having extended committee meetings at the Annual Meeting is good, but it still will not replace the need for that second face-to-face meeting. A face-to-face meeting makes a tremendous difference in the amount of work that can be done. Ten times as much can be accomplished at a face-to-face meeting than on a conference call, and the second meeting was instrumental in compiling our annual report last year. She strongly urged finding a way to get a second face-to-face meeting for the committees. Coston said he would voice these concerns to Nina Olson, NTA, as it relates to the budget. As far as last year's budget, one of the first things Olson did was put a fence around TAP's budget to protect it from budget cuts. Leslie Malcolmson would like to support Smedley's suggestion for a second face-to-face meeting. It would be better to have two and not attend the tax forums. Judi Nicholas said not attending tax forums would not save enough for an additional meeting for all committees but is more equivalent to just one committee meeting. Paul Nagel suggested that the Joint Committee send a letter to Olson recommending a



second face-to-face meeting. Consensus was for Handelman to write the letter on behalf of the Joint Committee. Seuntjens said we cannot blame the lack of a second face-to-face meeting for not finishing or completing our issues because TAP did understand what resources were available and the lack of a second face-to-face should not be an excuse for less productivity. Ghoniem stated that if TAP had really understood early on, the planning could have been different. Coston said TAP will try to be creative with the budget over the course of the year to accomplish a second face-to-face meeting.

DECISION: Consensus reached on Handelman sending a letter to the NTA on the importance of TAP committees having more than one face-to-face meeting.

ACTION: Handelman will prepare a letter from the Joint Committee to the NTA on the importance of a second face-to-face meeting for TAP Committees.

Coston announced that he has a new analyst located in Atlanta, Susan Gilbert, who came over from the Low Income Taxpayer Clinic (LITC) program. TAP also has a new senior analyst located in Washington, D.C., John Fay, who will report on October 3, 2005. Fay is experienced in performance measures. Mary Peterson O'Brien is starting a 120 day detail on Monday, September 19, 2005 with the Earned income Tax Credit (EITC) program. Nicholas will try to backfill her position with a detail into TAP

Coston has started conversations with the program owners for continuing support of the TAP issue committees. TAP will have two new issue committees; Taxpayer Assistance Centers (TACs) and Volunteer Income Tax Assistance (VITA). The Ad Hoc Committee will be discontinued. Wage and Investment (W&I) will have TAP look at alternatives for services the TACs now provide and potential sites for closing. This committee is a result of TAP members meeting with the Commissioner about the TAC closures. The program owners will be assigned in the near future so we can establish the focus and goals of these issue committees. Current returning members will have a say in whether they want to stay in their current issue committee or go to a new committee prior to the Annual Meeting. Seuntjens suggested keeping a balance and no one committee should be composed of all returning members or all new members. Twomley said issue committee program owners do not always set the focus of the issue; Multilingual (MLI) evolved their own. The program owners assigned one issue but two more issues came from members. McQuin said we have asked program owners to complete the issue template that members use to help them decide.

Coston sent out exit surveys and wanted to thank members who have responded. He asked the chairs to encourage members to take the opportunity to complete the survey.

Coston spoke to the TAC Director about the TAP poster and he has agreed to post them in the TAC areas. Nicholas is working with W&I for distribution of the posters to the TACs. The poster has been catalogued so the TACs can order them.

As far as providing a social hour at the Annual Meeting, Government rules and regulations concerning refreshments prohibit TAP from providing money for this type of activity.

Alumni can keep in touch through www.improveirs.org and they can attend face-to-face meetings in their vicinity and/or call into the teleconferences.

ACTION: Coston will add a note to appreciation letter to non-returning members encouraging them to keep in touch with what's happening in TAP by visiting www.improveirs.org and participate as members of the public in TAP teleconferences.

Coston talked to Sottile about recognition of TAP. One problem as far as recognition and validation is that TAP needs to recognize that TAP is only one of a variety of sources that IRS goes to for feedback and information. TAP can take control of the situation by establishing a relationship with



Communication and Liaison (C&L) and promoting our involvement whenever TAP gets wind of improvements or changes for projects TAP has provided input. Handelman said TAP does not want all the credit, just some recognition. Coston said sometimes recognition does occur such as in the tax forums. McQuin suggested working directly with C&L in Washington, D.C., and not working with Sue Sottile or Mike Chesman to get TAP recognition.

Handelman asked when chairs should arrive for the TAP Annual Meeting. The Joint Committee is meeting with the Commissioner on November 2, 2005 at 11:00 am. Individual arrival time depends on the length of travel time needed from where Joint Committee members live.

The town hall meetings planned for the near future will provide TAP with a unique opportunity to solicit grass roots issues. Olson would like to hold the town hall meetings in seven different venues, reflecting the seven TAP areas. TAP members will play a role as moderators and hosts of the meeting. The town hall will start off with an overview of what TAP is and then give the public an opportunity to talk one-on-one with the special guest, NTA, Nina Olson. This will be a great opportunity to get grass roots feedback. The first one is scheduled for December 7, 2005, and will be held in conjunction with the LITC Conference in Philadelphia. Area 2 has already asked for volunteers to work with support staff for this meeting. There should be at least five TAP members in attendance at each town hall meeting, as well as two moderators, for a total of seven TAP members. Coston, Nicholas, and Steve Berkey will meet with communications liaisons and the public relations services of Foote, Cone, and Belding to do the publicity. The vision is to hold these town hall meetings in the evening so there will be good public participation and further to complete the seven meetings by the end of March. TAP already has volunteers from all seven areas to assist in planning the town hall meetings. Nan Wilson suggested holding area face-to-face meetings in conjunction with the town hall meetings since there will be seven members already in attendance. Coston replied that this is being considered but the committees should not rely on it when making their committee meeting plans. Twomley said not to rely only on the publicity generated by Foote, Cone, and Belding, but TAP and IRS media folks need to generate interest. Coston said college campuses, local government buildings, and local libraries are being explored as venues and suggested varying the venues depending on the meeting location. TAP may want to evaluate the effectiveness of the town hall meetings. Any correspondence generated on TAP letterhead has to go through TAP staff and should be used for official TAP business only. Any correspondence that goes to the Commissioner, NTA, or Treasury is afforded special processing and opportunities for review. There must be an opportunity for input from Coston, the staff, and the NTA. They do not control the content of TAP correspondence, but Handelman has found their input is of great value.

ACTION: Chairs should inform all committee members that any correspondence on TAP letterhead must go through staff for processing.

The Area 3 member living in Louisiana has expressed concern that TACs in areas where people displaced by hurricanes have relocated may be overwhelmed by the needs of persons affected by the hurricanes. Handelman asked how the IRS plans are to address this issue. Coston said the IRS has been putting out all sorts of internal messages and updates about Hurricane Katrina but not what specifically will be done about the TACs. Berkey said new legislation is being passed on special tax breaks. McQuin added that the Taxpayer Advocate Service has been charged with working with the Federal Emergency Management Agency (FEMA) sites. Handelman asked if there is anything TAP might do; some role TAP might play.

DECISION: Many of the ideas expressed dealt with legislative issues and it was suggested individual members raise these through the legislative issue process.

Success Stories:

The Communication Committee suggested that each committee chair be offered the opportunity to report their committee's success stories each month and that this item be placed on the Joint Committee agenda for each month. Handelman considered it for this meeting; however, each chair is



already doing the spotlights and this agenda topic will start at the October meeting. Handelman explained what is meant by success stories:

- Progressive realization of stated goal
- Affecting change
- Accomplishments such as reducing taxpayer burden
- Recommendation being implemented
- Outreach that generated TAP publicity
- Distribution of TAP materials and posters
- Significant increase in number of calls to toll free number
- Anything that happens in a committee that the committee feels good about.

For purposes of setting the agenda, it is preferable that committee members inform the TAP Chair in advance if they plan to present a success story. However, not doing so will not preclude the member from presenting the success story.

Five Year Taxpayer Service Strategic Plan:

Mark Pursley as the director of Stakeholders, Partnerships, Education, and Communication (SPEC) was very forthcoming in reaching out to TAP on VITA issues. Pursley is now the Director of the Communication Assistance Research and Education (CARE) Organization which is the parent organization of SPEC. Pursley contacted Handelman concerning an IRS task force which is putting together a five year taxpayer service strategic plan and TAP is one group being solicited for input. Pursley had hoped to get the plan to Congress by March 1, 2006. The plan should reflect a credible baseline of taxpayer needs. It will be a long-term service goal project plan and would set up a timeline and the ways the project team will communicate. Handelman told Pursley the Joint Committee is representative of the whole panel so it is a good vehicle for input into the plan. This is exactly what TAP was created to do –providing pre-decisional input, defining goals and defining needs. The Joint Committee has established that confidentiality is important when providing pre-decisional input. Coston said this opportunity will help TAP in its own strategic plan because when TAP knows what the IRS' goals and strategies are, TAP can better decide what issues to work. The Oversight Board has commissioned a survey of who uses the TACs. They are surveying where they get services, their filing characteristics, and multilayering preferences like if IRS no longer provided this service, what would you do.

Report of Communication Committee

Seuntjens said the New Member Survey regarding recruitment was included in this meeting's handouts. This survey will be distributed after the new members have been on the panel for six months. There was a discussion on including a space for a name on the survey and the right to privacy in completing the survey with the need of staff giving assistance to those needing assistance. The survey will note that members provide their name to request help from a staff member.

DECISION: The Joint Committee reached consensus on changes to the planned survey and survey process.

The new member handbook was issued in draft a couple times and comments were included in the final version. Seuntjens complimented the staff and Handelman for providing feedback. Berkey will send it to publishing next week so the final version is ready for the TAP Annual Meeting. This is a living document which needs to be updated each year.

The Communication Committee got a later start than most committees and accomplished a great deal. The Committee has some great talent and a lot of energy, but what really made a difference is the staff; Judi Nicholas, Steve Berkey, and Mary Peterson O'Brien have taken on major work in supporting this committee.



Berkey contacted TAS C&L to get media blast list so TAP can piggyback on IRS news releases. Hopefully TAP can tie our success stories into the releases. To get a local paper to write something about TAP, the story needs to be localized. If TAP members can add a local, personal story it makes the article worth publishing, especially in smaller newspapers.

The outreach kit material is designed to be personalized. Berkey ordered 1,000 posters which was all our current budget would allow. Since the posters will be assigned a catalog number, the TACs can order their own so TAP does not need to distribute. The TACs have been instructed to display the poster in the walk in area. There will be enough posters left to mail out to each panel member for use in outreach and to distribute to local sites for posting. Seuntjens said TAP should measure the effectiveness of the posters based on the number of toll-free phone calls that come into the office based on the poster. Nicholas suggested using a tic sheet to track how people got the toll-free number.

ACTION: After the TAP poster is distributed, staff will implement a tic sheet system to track how the contacts found out about TAP.

TAPSpeak will be updated so it is more user-friendly. This will be done in three steps. Orientation should cover TAPSpeak so new members know they should use it as the primary vehicle for communication. After Orientation, the Communication Committee will survey members to see if TAPSpeak is used consistently. The current contract for TAPSpeak runs through March of 2006 so there will not be any major changes before then. Berkey will be writing a statement of work containing TAP's specifications for the web site and the forum that includes enhancements to TAPSpeak. Mary Ann Motza of the Communication Committee is working with Berkey on the statement of work. There was a discussion on the timing of a survey on TAPSpeak with the planned enhancements, the updating not being completed, new members' orientation, and returning members becoming used to TAPSpeak. The survey will be delayed until the enhancements are made.

ACTION: Staff should continue to distribute all materials using TAPSpeak and members having problems using TAPSpeak should first contact their area committee analyst.

Smedley said it is a tremendous waste to get hardcopies in the mail as well as via email. Paul Nagel suggested not sending out hard copies anymore.

What is going on in TAP? A short summary piece should be sent out to all panel members on a quarterly basis. There is considerable amount of information that flows up through the committees to the Joint Committee, however, the members see very little information returning.

The Communication Committee is suggesting this be written by the TAP Chair and due quarterly or February 1, May 1, August 1, and November 1. The chairs currently give verbal reports to their committees about the previous month's actions of the Joint Committee, however, this takes valuable committee time and the message is not always consistent. The Joint Committee minutes should still be posted on TAPSpeak, but this summary would provide the big picture.

DECISION: The Joint Committee agreed that the TAP Chair will send a quarterly news summary to the full TAP membership that will keep members informed about decisions and activities of the Joint Committee and TAP.

ACTION: TAP Chair will compose and distribute a quarterly news summary to all TAP members regarding the activities of the Joint Committee and TAP as a whole.

Handelman added that the two times she communicated directly to all members she received positive feedback.



The Communication Committee submitted a report on the success stories but this is an ongoing project. The Electronic press kit project is pending. There is confusion about the TAP/TAS connection and TAP needs a way to clarify/differentiate the two organizations. The Communication Committee will revise the information regarding the two organizations that is currently available and provide additional comparison information to members for outreach.

TAP Annual Report

A purpose Joint Committee statement was written and will be included in the PowerPoint presentation and the panel member handbook. One change was approved and the statement reads as follows:

The purpose of the Taxpayer Advocacy Panel (TAP) Joint committee is to act on behalf of the TAP membership to advance the TAP mission, most importantly:

- *Review and elevate recommendations from TAP committees*
- *Adopt and recommend policy and procedural changes*
- *Coordinate area and issue committee activities*
- *Timely communicate decisions to TAP members*
- *Prepare and distribute the TAP Annual Report*

Decision: Joint Committee approved the purpose statement for the TAP Member Handbook.

Handelman asked the members to review last year's annual report Table of Contents - Handelman has already decided to add a section to report on follow-up actions or any new information received on prior years' recommendations. She also suggested this become a part of future reports so the information is readily available. Since the ethical standards were adopted, they should also be listed. Karwin suggested listing prior recommendations then current recommendations under one heading: Elevated Recommendations. The ethical guidance goes toward the quality of recommendations. Tracking results is not necessarily the bottom line but also a key component of the justification of having a TAP. Bruce Twomley, suggested highlighting exciting outreaches showing some type of both qualitative and quantitative reporting on outreach activity. Seuntjens said pure numbers does not have the depth and stories are more important. Handelman pointed out that numbers are important to some people. Karwin said some of the most interesting things can be highlighted in the message from the Panel.

ACTION: Chairs should send comments about what should be covered in the TAP Annual Report to Handelman.

Thursday Closing

Tomorrow we begin the meeting at 8:30 a.m., in the Lake Mead 1 room.

Friday, September 16, 2005

Open Meeting

Nagel asked if he could write up a legislative issue for NTA Olson regarding hurricane survivors taking a loan from their retirement and extending the repayment time. Coston said to use the approved legislative issue form and legislative issue process to submit it as an individual member.

Review IRS Responses

Area 4 received an oral response to the Innocent Spouse issue via a conference call with the Taxpayer Burden Reduction Office who is revising Form 8857, Request for Innocent Spouse Relief. IRS plans to



include some of Area 4's recommendations in the revised form. The Taxpayer Burden Reduction Office will meet with Area 4 in a few months to provide an update on the project.

ACTION: Chairs should look at the "Recommendations Requiring TAP Committee Status Decision," pages 4-1, 4-14 of the TAP Recommendations Status Summary. If the chair's committee has an issue in this pending status, chairs need to inform Barbara Toy no later than October 5, 2005 if the issue should continue to stay in the pending status, or if the issue has been assigned come the "Monitoring IRS Action" status or one of the closed statuses. If responses have been received from an issue committee program owner, the chair should summarize the response and provide the summary, the date of the response, and the name and title of the responder to Toy.

ACTION: Chairs should check on each of their issues in the "Monitoring IRS Action" status, Pages 5-1 to 5-7 of the TAP Recommendations Status Summary. Inform Toy of the status update and a new follow-up date should be set. The Response Notes section should let the reader know what action the TAP is waiting for IRS to take. If the response notes section does not contain the information, let Toy know what action the committee is waiting for. Updates are due to Toy no later than October 5, 2005.

For Issue Committees, if there has been no communication from the IRS program owners on a recommendation, contact them again. Our goal is to have the most updated status and information for the Annual Report. Smedley asked who is going to follow up on recommendations elevated by a discontinued committee. Combs answered that a subcommittee of the Joint Committee will do this. Coston said a standard for follow up needs to be set. Handelman said there is something in the handbook that there must be follow up done once a year. Hopefully the chairs would be more anxious and check more often than once a year.

DECISION: Gwen Handelman, Barbara Toy, and Sandra Ramirez will provide the updated information for non-continuing committees for this annual report.

The Joint Committee Analyst tracks area committee recommendations and the issue committee recommendations should have their own tracking system within the issue committee.

DECISION: Each committee will look at their issues in monitoring status and decide to continue monitoring, or change to one of the monitoring statuses. Send updates to Toy by October 5, 2005.

Agenda for Meeting with Commissioner

Handelman will send an email to all TAP members asking for topics to discuss with the Commissioner and suggestions for prioritizing the existing issues.

Suggested topics for the Commissioner meeting (so far):

- TAP Promo
- Recognition for contributions
- New confidentiality/Ethical guidance agreement
- IRS Goals & Objectives, How TAP can fit in
- Encouraging Employees to submit issues to TAP—Access to frontline employees and Managers
- Hurricane Victim Assistance (TAC Staffing)
- Tax Law Assistance Training
- Long Term Goals for the SB/SE Operating Divisions
- TAS Authority/Functions
- Internet Based Services



Decision: Consensus reached on the topics listed and for Handelman to combine the email comments from the TAP members as a whole and forward the information to the Joint committee for an email discussion.

ACTION: Handelman will start discussion item on TAPSpeak concerning the meeting with the commissioner and request input from all members on items to be added and on prioritizing the topics raised by the Joint Committee. Handelman will then compile the information and share with the Joint Committee for an email discussion.

Chair Spotlights

Each Joint Committee member did a dry run of their Annual Meeting presentation and the staff and other members critiqued their presentation.

ACTION: Sallie Chavez will ensure that each committee roster slide contains the names of staff and for area committees, the name of the DFO.

ACTION: Chairs should forward requests for changes to their committee's Annual Meeting PowerPoint slides to Sallie Chavez by Friday, September 23. Chavez will make the changes and return the corrected slide to the Joint Committee members and staff by September 30, 2005.

Review and Approval of Area Recommendations

- **Area 1 – Interest and Penalty Calculator on IRS Website**

Larry Combs asked if language could be included in the referral for the IRS to direct taxpayers to this website. The calculator should also tell the amount due if payment is received by IRS on a certain date. Ghoniem said they will add a statement that this information should be put in publications and will have stronger emphasis that this is an estimate. Smedley asked if this is for all interest and penalties or strictly for individuals. The intention is to allow the taxpayer to pay but it could cause confusion if taxpayers think they have paid in full when they have either underpaid or overpaid. The State of New York Department of Tax Calculation has a wonderful website. Ghoniem said this is more to make the taxpayer aware of the ramifications of filing late or not paying. McQuin said stronger language is needed to address psychological ramifications. Seuntjens proposed to approve with the suggested additions and changes. The Joint Committee reached consensus on elevating Interest and Penalty Calculator on IRS Website after Area 1 makes the changes.

DECISION: Consensus to approve Interest and Penalty Calculator on IRS Website with changes.

ACTION: Elizabeth Brodbine-Ghoniem will attach the home page of the New York Internet site to the Interest and Penalty Calculator referral, change the language, and send to Toy.

ACTION: After receiving the revised Interest and Penalty Calculator referral, Handelman and Toy will prepare the cover letter and elevate to Sue Sottile.

- **Area 5 – Form 211, Availability of Reward**

It is difficult for taxpayers who report fraudulent tax activity to determine whether a reward for the information is available and Area 5 would like the IRS to provide information to taxpayers on how to make a claim for the reward.

DECISION: Reached consensus to elevate the Form 211, Availability of Reward.



ACTION: Handelman and Toy will prepare the cover letter for the Tax Fraud Reward Form and elevate to Forms and Publications.

- **Area 5 – Educating Taxpayers about AMT**

This issue was brought to the Joint Committee in June and was approved for elevation by consensus. When Handelman and Toy reviewed this recommendation, they questioned the appropriateness of the attachments because the language does not fit into TAP's mission since it is advocating against legislation. Smedley was concerned that it was setting a precedent if we change a decision. Handelman said there is too much rush to get packages of pre-read information put together and sent out. The Joint Committee meeting should be held later in the month to allow more time for the TAP chair, Joint committee Analyst, and all chairs to review these materials. Next year, nothing should go on the agenda until it has been carefully reviewed by the Joint Committee Analyst and the TAP chair. This is due to poor processes. Handelman expressed concern that the attachments are too hostile toward tax law. Ghoniem agrees with Handelman as far as process and seconds the reintroduction of this issue because it is inappropriate for TAP to do this type of promotion. Smedley said she is totally opposed to the process of reopening an issue once it is approved by consensus. Nan Wilson said she was in favor of the Alternative Minimum Tax (AMT) recommendation. Area 5 never intended IRS to just pick up the flyers and print them as they are; they are samples. When this was brought back to Area 5, the whole committee – as one – did not feel these should be rewritten. Seuntjens asked how the Joint Committee can be productive when the process is so slow. The recommendation was turned in last June, and approved in July. It should have gone forward. Twomley said he felt the recommendation was beautifully written. It really helps one understand the issue. Karwin said it is a great issue but the statements seem to be contradictory. McQuin reminded everyone that this information included in the recommendation is coming from taxpayers. Everything was gathered from taxpayers. This reflects real grassroots comments. Combs said this is a prototype but it should be smoothed and inflammatory remarks removed. If the Joint Committee makes a mistake, it should correct the mistake. Sonny Kasturi said if a problem exists, the Joint Committee should highlight the errors and send it back. But there is nothing inflammatory in this referral and it should not be sent back. Handelman said TAP should not present views on legislative issues. There was some confusion in reaching a consensus decision; however, consensus was reached with some members indicating they could live with sending the recommendation forward with the attachments.

DECISION: Joint Committee reached consensus to send the AMT education referral forward with the two attachments.

- **Area 2 – Publication 554, Older American's Tax Guide**

The Area 2 Committee wants the Publication 554 revised and expanded so that it will be more useful to seniors researching information that is relevant to their tax situations. The font size should be larger, and there should be more contrast between the print and page color. The publication does not contain all the information a senior might need. Instead, the Publication 554 refers the reader to 19 other publications. This referral suggests the need for a revision to the format of the Joint Committee Issue Referral Form. The definition of the proposed solution allows for only a brief two or three sentence proposal and instructs the author to provide additional supporting information for the proposed solution in the Summary and Conclusion section. However the kind of detailed solution in this referral as well as others does not lend itself to this format. It was decided that any detailed solutions would become an attachment and the attachment referenced in the proposed solution section of the referral form. Karwin felt the referral should be rewritten since the issue statement contains a solution. Due to time constraints, Handelman and Toy will wordsmith and reformat the referral. Normally the issues go back to the originating committee to revise. There will no be substantive changes, just cleanup. Coston was concerned that this would set a bad precedent.



DECISION: The Joint Committee reached consensus on Handelman and Toy making changes and then forwarding the recommendation to Forms and Publications.

ACTION: Handelman and Toy will reformat the Publication, 554, Older American's Tax Guide referral, make the detailed solutions an attachment, prepare the cover letter and elevate to Forms and Publications.

- **Area 2 – Limited Liability Companies/SS-4 Instructions**

The Instructions for the paper Form SS-4, Application for Employer Identification Number (EIN), and the online version are not consistent, specifically when the taxpayer is applying for an EIN for a Limited Liability Company (LLC). Ghoniem asked what the difference is between the two forms. Nicholas pointed out that it would be useful for Forms and Publications to know exactly what the discrepancies are. Kasturi will revise recommendation and resubmit in October, attaching copies of the instructions. Seuntjens said that both members and chairs need to take more time in writing and formatting recommendations. The managers need to look at them too. It would save a lot of time in the Joint Committee meetings.

ACTION: Sonny Kasturi will revise the Form SS4 Instructions/LLC referral to specify the differences between the on line and paper instructions and attach both the online and paper instructions. The referral will be placed on the October Joint Committee agenda for reconsideration.

- **Area 6 – TAS Toll-Free Number**

The Taxpayer Advocate Service (TAS) toll free number does not give the caller a readily available option to speak directly to a representative. Toy stated that the TAS Toll free number is answered by an IRS employee and asked if it was Area 6's intention to recommend that a TAS representative answer the line or an IRS representative. Judi Nicholas replied that Area 6 intended to state an IRS representative. This referral also contains a detailed solution that should be covered in an attachment. Toy and Handelman will revise the referral as needed.

DECISION: The Joint Committee reached consensus on elevating the TAS toll free number recommendation to the NTA.

ACTION: Handelman and Toy will revise the TAS Toll Free Number as suggested and place the specific proposed solution in an attachment rather than the body of the referral. Then, the cover letter will be prepared and the referral elevated to the NTA.

- **Area 6 – Change in Refund Notification**

The IRS does not provide taxpayers an explanation of why their refund is less than expected at the same time the refund is direct deposited into their bank account. The IRS must create programming and processes that allow for the simultaneous distribution of the refund and the notice. Toy said the IRS is going to real time processing. That needs to be acknowledged.

DECISION: The Joint Committee reached consensus to elevate the Change in Refund Notification recommendation with changes in wording.

ACTION: Handelman and Toy will add a reference to the Refund Notification Change referral regarding real time processing, prepare the cover letter and elevate to Sue Sottile.

- **04-027, Fax Numbers on Notices**

TAP received a response on the Fax Numbers on Notices recommendation from the Notice Support Group on March 8, 2005 which stated that the Notice Support Group did not have the funds or resources to pursue the recommendation. Area 6 decided to redirect the letter to the



Business Modernization Office. Because it is the end of the year, Handelman and Toy will write a cover letter to redirect the Fax Numbers on Notices recommendation to Business Modernization. In the future, the Area Committee will need to draft the redirect or other follow-up letters and submit the draft letter to the Joint Committee for approval.

DECISION: The Joint Committee reached consensus on redirecting the Fax Numbers on Notices recommendation to Business Modernization.

ACTION: Handelman and Toy will resubmit the original FAX Numbers on Notices recommendation with the response received, and write a cover letter to redirect the recommendation to Information Technology Services.

- **Area 7 – IRS Refund Website**

Every taxpayer who has an overpayment in federal taxes deserves to have a refund. The IRS has an obligation and should strive to make the process of getting taxpayer refund information including previous year refunds as easy and seamless as possible. The IRS should provide this information and it should be readily available. Area 7 is recommending that the IRS provide a link on the “Where’s My Refund” web page to a new web page called “Am I due a Refund?” McQuin said this was a CAP recommendation in 1999. Handelman said the solution should be an attachment. Also, there needs to be a better explanation of what barrier IRC 6103(m) (1) is to implementing this recommendation.

DECISION: Joint Committee reached consensus to elevate the IRS Refund Website after the recommendation is amended to include more specific language regarding the IRS barrier and the proposed solution is transferred to an attachment.

ACTION: McQuin will work with Area 7 to add specific language regarding the IRC barrier to the IRS Refund Website recommendation then forward to Handelman and Toy.

ACTION: After more specific language regarding the IRC barrier to the IRS Refund Website recommendation is added, Toy and Handelman will reformat to separate the lengthy proposed solution, prepare the cover letter and then elevate to Sue Sottile.

- **Area 4 – Requiring Display of Refund Anticipation Loan (RAL) Information**
- **E-File Advertising and Alternatives to RAL**
- **Elimination of Debt Indicator for RALs**
- **Enforcement of RAL Provisions of Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns**
- **Reduce RALs with Enhanced Return Processing**

Smedley said these five recommendations concerning Refund Anticipation Loans (RALs) are the culmination of three years of work by an Area 4 subcommittee. Handelman suggested adding wording to make a stronger case against diverting the money that Congress intended for Earned Income Tax Credit recipients. Handelman was also concerned that Publication 1345 was listed as an authority for enforcing the RAL provisions and suggested citing the true source of the authority. After discussion, it was agreed that the true source of the authority did not need to be included in the referral but the wording would be changed to referring to requirements “as stated in Publication 1345.” Additional wording and formatting suggestions were made and Smedley agreed to accept all the changes for Area 4. After Area 4 accepted



the suggested changes, the Joint Committee reached consensus on elevating all five RAL recommendations.

DECISION: Joint Committee reached consensus on elevating all five RAL recommendations.

ACTION: Handelman and Toy will: Change the wording of the five RAL proposals as suggested, prepare the cover letters and elevate to the program owners.

- **Area 4- Endorsement of ACT Report, IMPROVE**
Consensus to reject because TEGE has its own advisory committee.

ACTION: Teresa Smedley will inform the Area 4 Committee members that the Joint Committee did not approve the Endorsement of ACT report, Improve for elevation.

NTA Issues

Coston redistributed the policy on TAP working issues that fit all the following criteria: included in the NTA's Annual Report to Congress, the Operating Divisions has acknowledged it is a problem, and the Operating Divisions has stated it is actively being worked.

List of TAP Issues

Toy said TAP wants to put the list of TAP issues on www.improveirs.org. The List of TAP issues will also be sent to the Oversight Board. There are still a few problems with the list. The title should have no more than five words and acronyms are appropriate for the title. The acronym should be spelled out in the Issue Statement. The key word should be the first word in the title. This is for sorting purposes. The issues are sorted first by primary category, then secondary category, and then by the title. Placing the key word or most important word first keeps like issues together. The statement of issue should not contain a solution nor should it contain background information.

ACTION: Analysts should run each of their committee's Lists of TAP Issues report. Working with the program manager and the chair of the committee, the analyst should ensure that each of the titles and issue statements conform to the List of TAP Issues Guide. Analysts should input the changes to the TAP Contact database no later than Friday, October 7, 2005.

Handelman asked that the managers talk about categories on their next conference call. It seems that many of the issues get listed under communication.

Meeting Adjourned for Friday, September 16, 2005

Saturday, September 17, 2005

Chair Written Reports

Handelman requested that chairs explain all acronyms the first time they are used, describe each issue clearly and include any responses from the IRS and the committee's reaction or response to them. All communications received should be reflected in the recommendation. Handelman also requested that chairs pass this information on to the next chair for their information.

The next meeting for the Joint Committee is scheduled for October 19, 2005. Final committee self assessments are due October 15, 2005, except that reports for area committee presenting recommendations should defer the report to October 24, 2005 to include action taken at the last Joint Committee meeting. These self assessments will all be incorporated into the TAP annual report by Handelman. If she has any questions or comments, she will contact chairs and chairs who have



questions should contact her. The top part of the self assessment will be in the annual report; the bottom portion is for the information of chairs and future chairs and will not be included in the annual report.

The Joint Committee will only complete the bottom portion of the self assessment. Fill in the bottom part, and send that portion to Coston's secretary, Laverne Walker at LaVerne.R.Walker@irs.gov by Friday, October 7, 2005.

ACTION: Toy will send the Joint Committee self assessment form to all members. Members should send the completed self assessment forms to LaVerne.R.Walker@irs.gov by Friday, October 7, 2005.

The self assessment should reflect what chairs felt was important, what worked and what did not work.

Each committee should have an orientation package for each member at the Annual Meeting. Seuntjens suggested that the staff provide a copy of the committee annual report to each member at each committee at the Annual Meeting. The self assessment portion should go only to the new chair.

ACTION: Chairs should pass on their committee self-assessments to the new chairs of the committee.

ACTION: The final committee self assessment is due October 15, 2005. For those area committees who have an action item or referral on the next Joint Committee meeting agenda, the due date is October 24, 2005.

Tom Karwin asked if the self assessment was put into the report intact. Handelman said no, it is used as a resource

Annual Meeting

Coston presented the agenda for the Annual Meeting that staff had worked on. The agenda came about as an interactive and educational process. It was a result of three separate inputs; 1) The Joint Committee recommendations dated July 22, 2005, that were sent to NTA Olson and Coston; 2) information from a lessons learned meeting staff held after the last Annual Meeting; and 3) the feedback surveys turned in after each workshop, plenary, etc. All that information was compiled and used to build the agenda. Judi Nicholas noted that one other guiding principle used this year was that because all the committee meetings were concurrent, all staff was not necessarily present at their committee meetings. This was a great disadvantage in building relationships. Staff felt it vital for staff to be in their respective committee meetings. Coston thinks the agenda will meet the needs of all panel members. Staff received very good feedback on the orientation and modified the orientation agenda accordingly. The staff will do dry runs to eliminate duplication and to ensure the message stays consistent. The reason the meeting was extended by a half a day was the staff felt rushed last year and to provide for fuller committee meetings. Nicholas noted that the TAP Member Handbook will be used quite extensively and the meeting will flow with the handbook. Emphasis will be placed on the handbook and the tool kit. Kasturi said we need to manage new member's expectations to ensure they understand members are working with a large government organization, and should not expect things to happen quickly. Seuntjens said TAP needs to set expectations and make sure everyone is engaged. Persistence does pay off and TAP does make a difference. Combs thought that each new member should be assigned a mentor. If they have questions, they can go straight to their mentor. Handelman said it was anticipated that should happen at each committee meeting. McQuin pointed out that each new member will be identified with a ribbon on their name badge. The staff will also have ribbons. Coston said staff used the Joint Committee feedback from last year of having to sit through the long plenary sessions so this year there will be two plenary sessions. The first one is on Wednesday and



second one on Thursday. Coston will start out with the kick off, then Treasury, then NTA Olson. The TAP chair reports will follow.

Election Process, Plenary Sessions, Workshops, Issue Committees

Coston stated as far as election is concerned, people need to state their intentions up front and do some campaigning at end of day on Wednesday. There will be an opportunity to mix and mingle and do some campaigning. For recognition purposes, staff will take the candidates' pictures and post them in the registration area so people can identify who is running. Handelman would like a place set up at the end of the day to have a formal chair sign up. Karwin asked if there will be an opportunity for them to give speeches. Seuntjens suggested that candidates be able to sign up on Thursday morning too. McQuin stated that staff had intended to put time for the candidates giving speeches but did not build it in. but there is room to have that process built in. Chairs and vice chairs can do their speeches before lunch break. If there are more than five candidates for either office, there will be a run-off election. There will be numbered ballots, and a ballot box for collecting the votes. Handelman, Coston, and another National Office employee will be there when the ballots are counted. The ballots will be turned in by the end of the day on Thursday or on Friday morning. There will some discussion about chair responsibilities. Staff still needs to address whether a member can be the vice chair for more than one committee. Seuntjens said Maryann Motza did it and it worked out fine. The Joint Committee will be meeting with the Commissioner on Wednesday morning while the new members are attending orientation.

Nagel said last year TAP was told there would not be a meeting in December. Coston said that would not be true this year. It is very important that the first meeting is as fruitful as possible, and to make that happen, the staff assigned to committees will be present at the meeting. Each staff member supports more than one committee so the meetings will be staggered. The plenaries will be shrunk some so there is more time for the issue and area breakouts. Every issue committee chair who is not returning will go to their assigned issue committee meeting and the other chairs will go to an outreach workshop and will participate in the process. The manager, analyst, and program owner will provide objectives, goals, and expectations for the upcoming year from both members and program owners' perspectives. Part of the meeting will be a team building session. The current chair will lead the meeting until a new chair is elected. Then they will step back and become a mentor. Roles and responsibilities will be defined for the members, staff, etc. TAP is trying to correct mistakes made last year. The basis of outreach workshop is the outreach toolkit. TAP will be using the services of the Designated Federal Official (DFO), staff members, panel members, and a media specialist. Coston said he would like chairs at the outreach workshop when they are not attending their committee meeting. Karwin pointed out that outreach has been a primary function of area committees and suggested swapping topics but Coston said this could not be done because of the availability of IRS staff. The new DFOs will have separate breakouts and will have a training session with the retiring DFOs giving direction. NTA Olson and Coston felt rotating the DFO assignments helps TAP connect with the Local Taxpayer Advocates and promotes better awareness of TAP within TAS.

Area committee meetings will be much the same as the issue committees. Staff is bringing in some folks from volunteer organizations to talk about volunteerism as a whole. The managers and analysts attended training this summer in Jacksonville, Florida. The Points of Light Director gave an excellent presentation on working with volunteers and part of that presentation will be the basis of the second workshop. The Joint Committee will be meeting at the end of the Annual Meeting. Staff is planning to bring in the new Joint Committee chairs in December to have a training session for a day and a half ; this will piggy back with the LITC conference the first week of December in Philadelphia. It will also go in concert with the town hall meeting in Philadelphia. Handelman suggested if any chairs have ideas for the Joint Committee training session to please forward to McQuin and Nicholas.

ACTION: Handelman and Toy will put chair training on the October Joint Committee meeting agenda.



ACTION: Chairs should pass on ideas for chair training prior to the October meeting to both Judi Nicholas and Sandy McQuin.

Handelman and Toy will pick out a few recommendations that are particularly well written to use as examples

ACTION: Handelman and Toy will pick out a few recommendations that are particularly well written to use as examples for the chair training.

Seuntjens suggested that outgoing chairs could try to set up a dinner for their issue committee on Thursday, and the Area chairs could do the same for Friday. Coston recommended that be put on the agenda as an optional dinner. Coston will provide a list of restaurants to the chairs.

ACTION: Coston will circulate list of restaurants in the vicinity of the hill for both lunch and dinner to each chair. Include the name and address of the hotel on this email.

Handelman suggested the chairs start thinking now as to where, how many, when, etc. Be ready to contact the new members via email or telephone once they are identified. There will be two new issue committees, so Handelman and Whah will each take responsibility for one of those dinners. McQuin said any advance planning that can be done should. Washington, D.C., is very busy in November and it may be difficult to get reservations at some restaurants. Coston said since it is so busy every November, he will look at other locations for the Annual Meeting next year. It will not be in Washington, D.C. Everyone should know what issue committee they are on in the next two to three weeks. Coston will send an email to returning members on their issue committee preference. New members will be assigned to an issue committee prior to their arrival at the All TAP Meeting.

ACTION: Program Managers will provide the name and email address of new members when the selections are confirmed to their committee chairs and/or to Handelman and Sherry Whah to enable early contact concerning dinners.

ACTION: Chairs should plan their committee's dinner prior to the October Joint committee meeting. Chairs who need assistance in planning their committee dinner should contact Tom Seuntjens, Judi Nicholas, or Sandy McQuin for assistance.

Seuntjens suggested the committees get a maximum time of a two day meeting versus day and half especially in area committees. Travel in the morning, meet in afternoon at no additional cost, meet all day the next day, and then until noon the following day before going home. The issue committees may be more difficult since members are spread out over the whole country. Nicholas said TAP will have a master calendar with holidays shown for the committees to plan their meetings. McQuin reminded everyone that meeting dates and times may have to change with the addition of new panel members since the individual schedules of panel members need to be considered. In addition, the timing of the Joint Committee meeting will not matter since starting next year the referrals to the Joint Committee will be delayed one month for review before they are place don the Joint Committee agenda for consideration. So there is no disadvantage to meeting later in month or the Joint Committee to meet earlier in the month. Kasturi asked if it was better to have the face-to-face meeting soon after the Annual Meeting or later. Handelman said there are advantages to both and suggested waiting until the end of the committee's meeting in November to decide if an early meeting would be beneficial. If the committee has gelled, wait, if not, set the date earlier. Karwin suggested planning teleconferences for 90 minutes but attempting to finish in 60. People need to reserve the full amount of time but are happy to end early. Smedley personally has greatest respect for member's time commitment and tries to keep the meeting to an hour. She also thinks that it is important for areas to do some business by email. For example, Area 4's minutes are approved by email and committee members are asked to send outreach reports to all committee members by email to save discussion time during meetings.



There was a discussion about need for icebreakers. Concern was raised about icebreakers some times seeming trivial and childlike versus the need to relax people and start the team building process. Coston said there will be an ice breaker but it will be kept short and the chairs will work with their manager and analyst to develop the individual committee ice breaker. Malcolmson suggested having a new member work with a continuing member during the ice breaker. Handelman hopes all committees will put together material to orient new and returning members – annual report, self assessment, a well written referral, etc. Malcolmson said there was some concern about the learning curve so the EITC committee designed an orientation kit.

ACTION: Leslie Malcolmson will send the EITC orientation kit to Barbara Toy for distribution to the entire Joint Committee.

ACTION: Chairs should prepare an orientation package for their committee prior to the Annual Meeting; the self assessment form is one part of this package.

From the self assessments, Handelman suggested frustration with the length of teleconferences. The answer is that each chair needs to work with the committee and find out what they prefer. Some think one hour is sufficient, some prefer more time for discussion.

Coston handed out the recruitment surveys for new members and asked the chairs to please review and provide feedback to Coston by September 30, 2005.

ACTION: Coston handed out the new member survey about the recruitment process. Feedback on the survey questions is due to Coston by Friday, September 30, 2005.

Closing

Nicholas said the dry run was great.

ACTION: Staff will make the dry run of each chair's annual oral report part of the Joint Committee's face to face agenda each year

McQuin said she appreciated keeping everyone on schedule and that so much was accomplished this week; it was very impressive. Nagel said the staff was great and thanked them for all the work and long hours. Coston thought extending the Joint Committee meeting by half a day made a big difference. Sometimes when the meeting ended, there was not a sense that everything was not accomplished. This was a very effective meeting. One recommendation chairs should make to the new Joint Committee is to start at noon on Thursday. This gives the committee two full days of meeting rather than the one and a half. Handelman said that it was very gratifying to have made recommendations for the Annual Meeting and to see how whole heartedly staff incorporated the Joint Committee suggestions.

Meeting adjourned.



Joint Committee Minutes

August 17, 2005

Members Present

- Elizabeth Brodbine Ghoniem, Area 1
- Larry Combs, TAP Vice-chair
- Anthony DiMartino, Area 2
- Michael Guthman, W&I Notices
- Gwen Handelman, TAP Chair
- Edward, Hanna, Area 3
- Thomas Karwin, Area 7
- Paul Nagel, SB/SE
- Thomas Seuntjens, Communication Chair
- Teresa Smedley, Area 4
- Virginia Symonds, Area 6
- Bruce Twomley, MLI
- Sherry Whah, Ad Hoc
- Nan Wilson, Area 5

Members Absent

- Leslie Malcolmson, EITC

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

- Srinivasan Kasturi, Notices
- Lillian (Beadsie) Woo, EITC

Welcome / Announcements / Review Agenda

Gwen Handelman welcomed everyone. The July and August minutes will be reviewed and approved at the September meeting.

Roll Call (Quorum is Ten)

Quorum met.



National Office Report

Bernie Coston did not send out a written report this month, since his meeting with Nina Olson, the National Taxpayer Advocate, occurred August 16. From a budget perspective, TAP is on target regarding meetings. There are two tax forums left; Las Vegas is August 23-25, and Chicago is August 30 to September 1. There is the Joint Committee Meeting and some of the Notice Committee members will be training in Detroit. As far as recruitment, TAP is very close to sending nominations to Olson. TAP still needs a representative for Vermont. TAP will contact congressional representatives in Vermont directly for help in recruitment. Olson will be in attendance at the TAP Annual Meeting on November 3. The charter is in the Commissioner's office where it is expected to be signed and then passed on to Treasury. TAP wants to get the exit survey out to non-returning members and get their feedback prior to the November meeting. Handelman asked the area committee chairs to encourage their committee members to complete the survey.

ACTION: At their next area meeting, Area Chairs should talk to their committee members about the importance of completing the exit survey and encourage all departing members to respond.

Olson will be conducting "town hall meetings" in seven locations across the country to gather information from taxpayers on how their future customer service needs will be met. This will create a forum for TAP to host and control. Coston will get more out on this before the September meeting. Karwin asked about TAP's role in these meetings. Coston responded that TAP will basically be taking the lead. McQuin asked if the town hall meetings would mirror a face-to-face meeting. Coston said they will be a true town hall forum, not a business meeting and not all area committee members will attend. This is an excellent opportunity for area committees to be true listening posts. TAP can utilize the skills of the NTA both to draw in participants and to solicit suggestions or responses from the participants.

Handelman asked if the managers had already suggested that the new recruits participate in the September meetings. There is only one more month for area committee meetings.

ACTION: Managers and/or analysts should contact the potential selectees and alternates to inform them of the next area committee meeting.

Handelman asked for an update on Coston's outstanding action items. Coston has received feedback from Sue Sottile and she has been receptive to responding in a more timely fashion. He has not spoken to Michael Chesman yet. Handelman said she will be spending the next period of time with Toy to get recommendations out and find the status of each of the pending recommendations for follow-up. Teresa Smedley thanked Coston for arranging the social time at the Annual Meeting. Coston said retiring chairs will have an integral role and key responsibilities at this meeting as elder statespersons. Chairs will actually conduct the committee meetings until the election of the new chair, and then hand over the baton. Nagel asked what the timeframe will be for the outgoing chairs at the Annual Meeting. Coston said they will be coming in on Wednesday, November 2, and will travel home on Saturday, November 5.

Monthly Committee Report Action Items:

- **Communication Committee—Success Stories - Seuntjens**
Tom Seuntjens reported that the Communication Committee collected success stories for members to use during outreach and media contacts, thanks to efforts of the subcommittee and member, Gil Yanuck. The committee is asking for Joint Committee approval of the current list and then staff will distribute to all panel members. It will be used as an outreach resource. Approved by consensus.



Decision: Joint Committee approved the “Success Stories” prepared by the Communication Committee for use by panel members in their outreach and media activities.

ACTION: Steve Berkey will distribute the list of “Success Stories” to all panel members and ensure it becomes part of the outreach/media activity resource kit.

- **Communication Committee –TAP Poster - Seuntjens**

The Communication Committee is working on the marketing of TAP, and the poster needs approval. It will be posted in Taxpayer Assistance Centers (TACs) and McQuin will work with Sue Sottile for displaying at VITA sites. Ed Hanna mentioned that the poster does not specifically ask for any suggestions, comments, or concerns. Seuntjens replied that the poster does say to call and does list the telephone number. People will call and then staff will ask for their suggestions. Coston was impressed with the poster, and suggested TAP consider not limiting distribution to TACs and VITA sites. It should be distributed at outreach events and other venues. TAP does have confirmation back from Director Ellie Cimaglia that TAP can put the poster in the TACs. Sonny Kasturi expressed concern that AARP will not allow us to post them in their sites. McQuin said she will work with Sue Sottile on this issue.

ACTION: McQuin will check with Sue Sottile concerning whether VITA and/or TCE sites can mention the TAP program and /or place posters regarding TAP at the sites.

After some discussion, the Committee approved the poster for initial distribution.

Decision: The Joint Committee approved the TAP Poster for publishing.

ACTION: Coston has a contact with TAC and will ensure that a process is implemented to post the TAP posters in each TAC site.

ACTION: After determining how many posters the TAP budget will allow, Berkey will request the maximum from publishing.

Coston said TAC will coordinate and post them. Berkey calculated the number of TACs and then determined how many posters TAP could have printed with the amount left in this year’s budget. TAP could have more printed from the FY06 budget. The Communication Committee will discuss other venues to distribute the posters and Seuntjens will report at the September meeting.

ACTION: Seuntjens will add a discussion item on the Communication Committee agenda addressing TAP poster distribution beyond the TACs and report on this discussion at the Joint Committee September meeting.

- **Area 4–TAPSpeak**

Smedley explained that when she reported back to Area 4 the Joint Committee decision to use TAPSpeak as TAP’s primary communication tool, there was tremendous concern. Several members find it cumbersome, not user friendly. Many had trouble opening attachments as it opens too slowly. She asked if other panel members experienced this or had concerns about its use. Symonds said the Area 6 program analysts did some training at their face-to-face meeting. Smedley said they had training too, but members still had concerns. Very few actually use it because of earlier troubles. Handelman asked if any other area chairs had similar concerns. Twomley said some members of the Multilingual Committee would prefer email, especially for short items. DiMartino said Area 2 had general concerns but basically they could live with it if it is kept updated. Seuntjens said that is the first step, keeping it updated. The second is to see what the staff can improve. The third is how we can keep going forward. TAP needs to come up with a package to better educate panel members and then survey them

about use and potential changes and whether it is effective or not. It is an ongoing process. Smedley asked why panel members weren't asked for their input before the decision was made. Motza commented that the Communication Committee considered that the vast majority went into this with the same attitude as Area 4. There are some good things about TAPSpeak and TAP needs training to see how good the program really is. After using TAPSpeak, TAP would know how it could be tweaked or whether it should be abandoned. The cost to make changes is minimal. TAPSpeak is being updated, but some internet providers (AOL) do not support it well. Handelman suggested letting the Communication Committee work on this issue more. A question arose as to why both improveirs and TAPSpeak are needed. McQuin said only public information is available on our website, www.improveirs.org; rosters and other non-public information are posted to TAPSpeak. Motza pointed out that TAPSpeak also has threaded messaging. Seuntjens said these are valuable comments, and told the chairs to ask each member to use TAPSpeak and then gather the comments. Direct the comments to Seuntjens by email.

ACTION: Smedley will send her concerns to Seuntjens. Seuntjens will respond to her comments.

- **Area 1—Form 5500 and 5500 EZ, Downloadability - Ghoniem**

This form is an informational form that goes to IRS and the Department of Labor. The form is no longer sent out in printed form and cannot be downloaded. Callers need to order the form each year from the IRS which takes two to three weeks. Alternatively, the form can be filed electronically but there is a cost of about \$800. There is a penalty for not submitting the form. Area 1 is recommending that the forms be downloadable from the IRS website. The committee reached consensus to elevate.

Decision: The Joint Committee reached consensus on elevating the Form 5500 and 5500 EZ, Downloadability.

ACTION: Toy and Handelman will prepare a cover letter for the Form 5500 and 5500 EZ, Downloadability recommendation and then forward to Judi Nicholas for elevation to Forms and Publications.

- **Area 1--IRC on IRS Website-Ghoniem**

The IRS has links to the Internal Revenue Code in documents found on its website, but the Code is not always the updated version. Area 1 recommended that the IRS ensure the version is the current one and is available timely. The Committee recommends that the IRS either ensure the current version is on the website or eliminate the link. Seuntjens said TAP's mission is to support taxpayers so asked for removal of references to preparers. Ghoniem agreed. Consensus to elevate with minor change.

Decision: The Joint Committee reached consensus on elevating the IRC on IRS Website recommendation after Ghoniem agreed to change in wording.

ACTION: Toy and Handelman will prepare a cover letter for the IRC on IRS Website recommendation and then forward to IRS after locating program owner.

- **Area 3—EFTPS System Change-Hanna**

The EFTPS brochures do not inform taxpayers how to stop or correct an EFTPS payment if made within 24 hours of the due date. Area 3 recommends that IRS add instructions to EFTPS brochures outlining remedies for taxpayers who make erroneous payments after the 48-hour cutoff.



Decision: The Joint Committee reached consensus on elevating the EFTPS System Change recommendation.

ACTION: Toy and Handelman will prepare a cover letter for the EFTPS System Change recommendation and then forward to Judi Nicholas to elevate to Forms and Publications.

- **Area 3—Form 1040 Packages Not Sent-Hanna**

The Form 1040 packages are not mailed out to taxpayers who electronically file or have a third party prepare the return. Area 3 is suggesting that the IRS add a check box to the 1040 Form to request that forms be mailed the succeeding year. Toy raised concern about having enough space on the form. Area 3 needs to address the barrier of adding a line to the form. Smedley questioned why people need the forms. Hanna replied they use the forms as a reminder to file and if they don't receive the form, they may think they don't have to file or the IRS would have sent forms. Area 1 had three members who are active with Volunteer Income Tax Assistance (VITA) and they find taxpayers do not come in because they need forms. VITA sites use their own forms. Smedley said maybe a notification would be simpler. Handelman commented that this is a good example of how a goal statement would improve future proposals. Sonny Kasturi works at a Tax Counseling for the Elderly (TCE) site and said he has never run into this problem. It seems to be a matter for public relations that the IRS advises whether or not IRS mails the form, has nothing to do with the obligation to file. A campaign would be more effective than to send out packages that are thrown out. Approval deferred. Issue will be taken back to Area 3 for revision.

ACTION: Ed Hanna will bring the Form 1040 Packages recommendation back to Area 3 to address the barrier of space on the current 1040 series forms.

ACTION: Toy will forward a copy of the earlier response from Forms and Publications addressing the concern about space on forms and adding additional lines to current forms.

- **Area 3—Required SS-4 Correction Request**

It is a burden to have to get an official letter from the Social Security Administration (SSA) to correct an erroneously-transcribed social security number on an application for employer identification number. Kasturi questioned whether this is an isolated situation or is widespread. Hanna responded that it creates work for the IRS, SSA, and the taxpayer. Toy pointed out that the proposed solution is not supported by research and analysis. Consensus to elevate after revision by Toy and Handelman.

Decision: Joint Committed accepted the Required SS-4 Form Correction Request recommendation after Hanna agreed to a change to the Proposed Solution.

ACTION: Handelman and Toy will rewrite the Proposed Solution on the Required SS-4 Correction Request as suggested, format the cover letter and submit to Sue Sottile.

September Meeting

- **Oral Spotlights**

It was agreed to schedule a five minute spotlight for each committee on Friday, September 16. The staff has prepared a three-slide PowerPoint template to be used by area, issue, and Joint committees. For area committees, the first slide is the geographic area map, the second is the roster, and the third is the spotlight of committee accomplishments. For issue committees, the first is the committee's purpose/scope statement, and the other two are the same as the area's second and third slides. For the second slide, the committee members should not be named but present members asked to rise for a quick acknowledgement. The



committee analysts will work with the chairs to develop the slides. The content for the spotlights slides for each committee is due to Sallie Chavez by September 6.

Each chair will run through the presentation at the September meeting. Handelman will also give a five-minute presentation. There will be an oral critique following each presentation; suggestions for improvement or kudos for good ideas. Chavez will modify the presentations during the meeting.

- **Written self-assessments**

The self-assessment forms were mailed out with the information for this meeting but it was an older form. Do not use the form with the word grade on it. Toy will send out an updated form. There is one form for the area committees and one for the issue committees. Seuntjens suggested one for the Joint Committee too. Sandy McQuin suggested using the bottom portion of the issue committee form. Handelman thought it was a good suggestion but could wait for the September meeting. Send written draft self assessments to Barbara Toy by September 12.

ACTION: Toy will remove grade from the "Committee overall assessment" and email the Joint Committee the corrected forms.

ACTION: Submit a draft of the "Spotlight" PowerPoint slide to Sallie Chavez by September 6, 2005, and a draft written committee self assessment to Barbara Toy with a copy to Gwen Handelman by September 12, 2005. Self assessments should include update on status of all outstanding committee recommendations.

There are two reasons for asking for a draft copy: one, to help prepare chair oral reports and PowerPoint; and two, to get feedback on preparing this form. Smedley expressed concern that she will have a hard time pulling together the self-assessment without the second face-to-face meeting. Asking for committee feedback and input is difficult using email. People do not respond timely. Handelman said to do what is possible and ask the analyst for assistance. Remember it is a draft.

ACTION: McQuin will email the PowerPoint template to the chairs and analysts.

- **Other agenda items**

Handelman suggested spending some time doing a Joint Committee mission statement for first slide. McQuin clarified that the slide asked for the committee's purpose or scope, not a mission statement and suggested the verbiage in the Member Handbook for the purpose statement. Any suggestions for additions to the September meeting agenda should be emailed to Handelman.

ACTION: Chairs should email Handelman their suggestion for additions to the agenda for the September Joint Committee meeting in Las Vegas.

- **Departure flights**

Coston asked staff to arrange departures late enough on Saturday so no one has to leave the meeting early. This may mean having to depart on Sunday.

Issue Tracking Subcommittee Report

Handelman said there was one change to this document since there will no longer be an Ad Hoc Committee. She suggested it be changed to a subcommittee of the Joint Committee. There were no objections. Toy will put together the first report following this format. Consensus reached on accepting the Issue Tracking Subcommittee Report.

DECISION: Joint Committee accepted the Issue Tracking Subcommittee Report.



Ethics Subcommittee Report

Larry Combs presented the draft Volunteer Agreement. Consensus reached on accepting the Volunteer Agreement.

DECISION: Joint Committee accepted the draft Volunteer Agreement and it will be forwarded to Counsel for approval.

Elevating Forms and Pubs Recommendations

Sandy McQuin reported that the revised Forms and Publications process incorporated the Joint Committee's suggestion and was approved and agreed to by Denise Fayne, Director, Forms and Publications.

Closing

Handelman adjourned the meeting at 1:53 p.m.



Joint Committee Minutes

July 20, 2005

Members Present

- Elizabeth Brodbine Ghoniem, Area 1
- Larry Combs, TAP Vice-chair
- Anthony DiMartino, Area 2
- Michael Guthman, W&I Notices
- Gwen Handelman, TAP Chair
- Edward, Hanna, Area 3
- Thomas Karwin, Area 7
- Leslie Malcolmson, EITC
- MaryAnn Motza, Communication Committee
- Paul Nagel, SB/SE
- Teresa Smedley, Area 4
- Virginia Symonds, Area 6
- Bruce Twomley, MLI
- Sherry Whah, Ad Hoc
- Nan Wilson, Area 5

Members Absent

- Tom Seuntjens, Communication Committee

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
- Steve Berkey, Program Analyst
- Susan Gilbert, Program Analyst

Guests

- Dorothy Havey, Vice Chair, Area 1
- Steve Hoffman, Vice Chair, Area 4

Welcome / Announcements / Review Agenda

Gwen Handelman made the following announcements: 1. Remember there will be no October committee meetings except for the Joint Committee. 2. The new List of TAP Issues report sent this month is looking better and Handelman thanked the chairs and staff who worked on improving the report. The list is now ready to be made public. Each chair should continue to check the report for accuracy each month and make appropriate revisions. 3. Area committee chairs, assisted by staff,



should ensure that all Joint Committee issue referral forms meet the new specifications. The new referral format has been sent to all and thanks to Bruce Twomley and Barbara Toy for their hard work. 4. The Treasury Inspector General for Tax Administration (TIGTA) has requested a teleconference with TAP members to discuss Internal Revenue Service (IRS) plans to close some Taxpayer Assistance Centers (TACs). The teleconference is scheduled for Friday, July 29, 2005, at 1 p.m. EDT, which hopefully will be convenient for the Area chairs. Area chairs who cannot participate should designate someone to attend in their place. During roll call, area chairs should indicate whether they can participate, and if not, identify a designee in the next couple of days.

ACTION: Handelman, Larry Combs, and the Area Chairs have agreed to attend or appoint a designee from the area a conference call with TIGTA on Friday, July 29, 2005 at 1 p.m. EDT. Chairs should notify Handelman and Coston regarding who will participate in the teleconference ASAP.

Roll Call (Quorum is Ten)

Quorum met. All Area chairs indicated they will be present or have representatives on the call with TIGTA.

Review / Approve Minutes

Minor changes were made to the May Joint Committee minutes. May minutes were accepted with the changes identified and the June minutes were accepted as submitted by consensus.

National Office Report

Bernie Coston asked if there were questions about the national office report as he had nothing to add. No questions. Handelman reported on a conversation she had with Larry Combs and Coston. The staff should encourage those who were interviewed to participate in Area committee conference calls to allow an opportunity to see how meetings are conducted. Tony DiMartino asked when new members would be selected. Coston said if everything goes on schedule, the recommendations will be made to NTA Olson and Treasury within next two weeks. It is hoped they will be made as early as August. In the meantime, potential members can be invited to call in as private citizens.

ACTION: Staff will encourage those who were interviewed to participate in Area committee conference calls to allow an opportunity to see how meetings are conducted.

Smedley asked if Coston had received a response on TAP 04-025, Innocent Spouse / Injured Spouse.

ACTION: Coston will follow-up on the last of the innocent spouse issues.

ACTION: Patti Robb will forward a copy of TAP 04-025 Innocent spouse/Injured Spouse to Coston.

Monthly Committee Report Action Items:

- **LITC**

Brodhine Ghoniem reported that Area 1 had Low Income Tax Clinics (LITC) representatives at their meetings. TAP and LITCs have some joint issues. Area 1 proposes establishing a LITC subcommittee. Handelman raised the concern that the Multilingual Committee (MLI) already has a LITC subcommittee. Nancy Ferree, the MLI Program Manager, replied that MLI subcommittee's focus is with tax education for English as a Second Language (ESL). It was suggested that MLI continue to work with LITCs on ESL tax education issues and Area 1 work with LITCs on tax controversy issues. Handelman asked if any chairs disagreed. No disagreements voiced and the suggestion was adopted.



DECISION: MLI will continue to work with LITC on English as a Second Language Issues. Area 1 will work with LITC on tax controversy issues.

- **Form W-4 Form Changes—Area 1**

In May, Area 1 presented one proposal suggesting both form changes and changes to the website. Area 1 divided the proposal into two, one suggesting form changes and the other website changes. As suggested during the May discussion, Area 1 added a discussion about the number of line changes to the form required by adopting the recommendation.

DECISION: The Joint Committee reached consensus to elevate the Form W-4 Changes to Forms & Publications.

ACTION: Handelman and Toy will prepare the cover letter and elevate the Form W-4 Changes to Forms & Publications.

- **Form W-4 Web Changes—Area 1**

Handelman suggested a change in the wording of the recommendation which Area 1 accepted.

DECISION: After Area 1 Chair agreed to the change in wording proposed by Handelman, the Joint Committee reached consensus to elevate the Form W-4 Web Changes to Sue Sottile.

ACTION: Toy will prepare the cover letter and elevate the Form W-4 Web Changes to Sue Sottile.

- **Misunderstanding of Language in IRS LTR 2645C Area 1**

Dorothy Havey of Area 1 presented the recommendation to amend the language of Letter 2645C to clarify that recipients should continue to make installment agreement payments. Area 1 had intended to attach a copy of the Letter 2645C to the recommendation. If the recommendation is elevated, the letter will be attached. Since the letter does not make it clear, Tom Karwin asked if the taxpayer should actually pay the amount owed. The answer is yes to avoid any additional interest or penalty charges. Sandy McQuin asked why Area 1 did not suggest using different language. Area 1 chose a canned paragraph from the Internal Revenue Manual (IRM) that used the closest language to warn the taxpayer to continue to honor their payment arrangements. Sherry Whah asked if Area 1 knew how difficult it would be to change the language and recommended giving the IRS alternative language that would be a better fit to the situation. Discussion continued on accepting the proposal as written or adding an alternate paragraph. There was concern that the solution did not address the problem. If the problem is taxpayers defaulting on their installment agreements, there should be a paragraph that directs taxpayers to continue to pay. Havey could not agree to the change without consulting other members from Area 1.

ACTION: Ghoniem will bring the Misunderstanding of Language in IRS LTR 2645C back to Area 1 for a decision to amend the recommendation to include proposing more specific language. Area 1 will attach a copy of the letter to the recommendation when it is resubmitted.

- **Federal Lien Release—Area 1**

When releasing a lien the IRS is not responsible for informing credit bureaus of the release. The lien release is sent to the courthouse where the lien was originally filed. But often the lien release is not forwarded to the credit bureaus. Area 1 is suggesting the IRS include language in the notice to taxpayers when the lien is released that IRS is not responsible for notifying credit bureaus and recommending the taxpayers send a copy of the lien release to credit bureaus.



DECISION: Joint Committee reached consensus to elevate Area 1’s recommendation regarding Federal Lien Releases.

ACTION: Handelman and Toy will prepare a cover letter for the Federal Lien Release recommendation and elevate to Sue Sottile.

- **Availability of Forms and Instructions—Area 4**

Smedley reported that Taxpayer Assistance Centers (TACs) have a list of forms and publications they provide. However, the list does not include all current year tax forms. Current year tax forms should be easily accessible. Taxpayers are told they can download a form or publication but not everyone has access to a computer or the IRS website. Area 4 understands the IRS cannot provide all prior year forms, but it seems logical for all current year’s forms and instructions to be available. A question was raised about forms that cannot be downloaded since they need to be read by a scanner. Handelman asked if the statement of issue could be changed to individual tax forms and to include all forms other than scanable forms. Brodbine suggested having some type of facility available for taxpayers to print out the forms and instructions. Smedley said the issue regarding kiosks was a separate issue and this recommendation’s concern is addressing the existing TACs. The TACs are the logical place for people to go for forms and instructions and they (TACs) should be willing to provide this service. There is the ability to order forms by phone, but if you are calling on April 13 or 14, you will not be able to get the forms in time. Handelman asked if Joint Committee members were ready to approve this issue. Karwin suggested clarifying that TACs should supply a paper copy and clarify that it does not include scanable forms. Area 4 agreed and consensus reached.

DECISION: The Joint Committee reached consensus on elevating the Area 4’s Availability of Forms and Publications.

ACTION: Handelman and Toy will prepare the recommendation cover letter and elevate the Availability of Forms and Publications recommendation to Sue Sottile.

- **IRS Partnering—Area 5**

Nan Wilson said Area 5 started working this issue in January as a result of anticipated reduction in TAC funding and looked for ways to reduce costs. When the TAC closures were announced, this issue became more relevant. It could be a considerable savings to have a TAC office located together with another government agency to share costs and expenses. Handelman recommended removing the numbers from the issue statement as there is a question about their accuracy. The document about TACs shared by the Commissioner should be cited. Wilson agreed. Agreed to elevate by consensus.

DECISION: The Joint Committee reached consensus on elevating the IRS Partnering with other Government Agencies recommendation.

ACTION: Handelman and Toy will prepare a cover letter for the IRS Partnering with other Government Agencies recommendation; add a citation to the information shared by the Commissioner, and forward to Sue Sottile.

- **Change Definition of “Dropped” Status**

The definition of dropped is “to remove from further consideration.” Karwin said there needs to be some closure to issues and suggested expanding the “dropped” definition. Nicholas said the definitions will be included in the TAP Employee Handbook and the TAP Member Handbook. Handelman added a draft of the TAP Member Handbook will be available at the end of the month.



Communication Committee Report

The Communication Committee got a later start than the other issue committees. Mary Ann Motza reported that the Committee is trying to prioritize its many assignments that will utilize their limited resources to have the most impact as quickly as possible.

- **TAP Handbook Schedule**

The Communication Committee will present the Handbook to the Joint Committee later this month. This is the committee's top priority and is a sizable endeavor. The Committee is devoting as many resources as possible to meet the printing deadline and have the updated Handbook available by this fall.

- **TAPSpeak**

The Communication Committee is recommending staff use TAPSpeak as the primary mode of communication but not the sole one. The Committee has already moved forward to implementing this suggestion in trying to eliminate the "catch 22" that members do not use it because it is not updated, and the staff doesn't update it because the members do not use it. Staff is currently moving forward with updating. After the update, all TAP will begin to use TAPSpeak as the primary mode of communication. The email notification feature will notify members when documents are placed on TAPSpeak and ready for action or to provide information. The Communication Committee does not feel it can give good suggestions on improving TAPSpeak features until it is given a fair trial and is more widely used. This should not be the exclusive form of communication. Members who cannot download documents may want a hard copy. Or, an email may be quicker. The Committee is not suggesting strict guidelines, but does want members to try the system, which has some great features and is a portal for getting information out to everyone. After people start to use TAPSpeak regularly, the committee will review its use to identify needed changes or decide to abandon use of TAPSpeak. Once people start using it, it can really become the viable tool we thought it could be. Handelman asked to approve and go forward and to address the issue again if problems occur. Reached consensus to go forward and make adjustments later.

DECISION: The Joint Committee reached consensus on implementing the Communication Committee's recommendation to make TAPSpeak a primary method of communication. The use of TAPSpeak will be revisited if and when problems are identified.

ACTION: Staff will update TAPSpeak and use the TAPSpeak email notification feature to keep TAP Members informed starting August 1, 2005.

- **What's on TAP**

During the Communication Committee's prioritization of assignments a major concern was taking on "What's on TAP." It is a labor-intensive issue. The Communication Committee feels this assignment should be removed, put in the parking lot, or returned to Area 4. Smedley expressed disappointment because Area 4 put in a lot of hard work on this project and now has lost all this momentum. At one point it was given to the Ad Hoc Committee. Then, to the Communication Committee and now back to Area 4. Smedley will bring back to Area 4; however, it will be placed in the Communication Committee parking lot.

DECISION: The Communication Committee will not take on the "What's on TAP?" project due to an already heavy workload but will place this project in the parking lot for future consideration. Area 4 is free to pursue the project on its own.

ACTION: Smedley will inform Area 4 of the decision and determine if Area 4 is still interested in pursuing the project on its own.



- **Alternatives to face-to-face meetings**
The Joint Committee accepted the report and agreed the issue should continue to be monitored.

DECISION: The Communication Committee will monitor technology advances to determine if and when alternatives to teleconferences are practicable.

- **Change the process in reporting outreach activity**
The Communication Committee believes the Speaker/Media Report form is acceptable. Judi Nicholas added that the committee's primary interest is that the database has a record of all the events regardless of how it is reported. Members don't have to use the form, but committees have to each develop a process to record the events. This process approved.

DECISION: The Joint committee reached consensus that the current Speaker/Media Report will not be changed and that it is the chair's and program manager's responsibility to gather the outreach activity information in whatever form suits the committee and ensure it is captured in the database for the TAP Annual Report.

- **"What Do Taxpayers Want?"**
Implementing "What Do Taxpayers Want?" does not fit into the Communication Committee mission. Conducting a review and analysis of TAP data is more of a staff duty. Handelman added that it will be a good media hook when TAP reports on what it has learned in three years.

DECISION: The Joint Committee agreed that the "What do Taxpayers Want?" analysis does not fit into the current TAP Communication Committee mission and that staff rather than TAP members will gather and analyze the information necessary to answer the question.

Annual Meeting Subcommittee Report

The Joint Committee agreed with all the subcommittee's recommendations except whether to have chair reports at the Annual Meeting. Some want to dispense with them and some want them kept short and sweet. The consensus is to keep the reports to five minutes. Chairs should highlight one or two things, keep it interesting, lively, and succinct. Karwin said the Annual Meeting should include explanation of the time commitment involved in being a chair. The annual reports will be further discussed at the September meeting, and there will be further discussion of the appropriate content of the various parts of the Annual Meeting program.

Handelman said arranging for socializing opportunities, a chance for everyone to mix and mingle at a cocktail hour would be very useful. It would obviously be a cash bar without appetizers. The IRS is limited in terms of what it can fund, but it certainly would be permissible to make an announcement during the meeting about a gathering place.

DECISION: The Joint Committee reached consensus on accepting the Annual Meeting Subcommittee recommendations and forwarding the recommendations to Nina Olson and Coston.

ACTION: Handelman and Toy will prepare a cover memo and forward the Annual Meeting Subcommittee recommendations to Nina Olson and Coston.

ACTION: Coston will have Martha Curry look into the possibility of having an area set aside with a cash bar for TAP Member socialization at the Annual Meeting.



Elevating Forms and Pubs Recommendations

Nicholas responded to the Joint Committee's request at the May meeting to identify how to know whether a form required computer changes or not. This information has been added, and the updated guidance will be emailed to the chairs.

There have been problems with the timely delivery of the pre-read materials for the Joint Committee meetings. Coston explained that overnight delivery is not in the budget. This is a good opportunity to use TAPSpeak. Next year, meetings need to be scheduled sufficiently late in the month so this is less of an issue. This will be readdressed at the September meeting.

Closing

Combs asked for final comments. Motza had a brief update on the Ethics Subcommittee. The subcommittee had its first conference call but has not finalized the ethics report but discussed redrafting the recommendation for presentation at the August meeting for approval at the September meeting.

Smedley brought up the "Just in Time" issue Area 4 elevated. The issue has been closed but Area 4 has just now received a fuller response. IRS has decided to eliminate the paper Package X. That was one of Area 4 recommendations if IRS could not send out the package timely. Handelman said to make sure this information is in the committee's annual report and self-assessment.

Meeting adjourned at 1:49 p.m.



Joint Committee Minutes

June 15, 2005

Members Present

- Elizabeth Brodbine Ghoniem, Area 1
- Larry Combs, TAP Vice-chair
- Anthony DiMartino, Area 2
- Gwen Handelman, TAP Chair
- Edward Hanna, Area 3
- Thomas Karwin, Area 7
- Sonny Kasturi, W&I Notices
- Leslie Malcomson, EITC
- Paul Nagel, SB/SE
- Thomas Seuntjens, Communication
- Teresa Smedley, Area 4
- Virginia Symonds, Area 6
- Bruce Twomley, MLI
- Sherry Whah, Ad Hoc
- Nan Wilson, Area 5

Members Absent

- Michael Guthman, W&I Notices

Staff Present

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

Welcome / Announcements / Review Agenda

Not all the members received this meeting's pre-read materials or did not receive in sufficient time.

Roll Call (Quorum is Ten)

Quorum met.

Review / Approve Minutes

Draft minutes distributed for April 20, 2005 were approved without comment.

National Office Report

Bernie Coston apologized for not having a report. Recruitment process is going along fantastically. Staff started interviews this week and with the exception of Area 1 all should be completed by the end



of next week and Area 1 the following week. TAP had over 400 applicants for the 35 open slots. TAP has many highly qualified candidates and it will be tough to make selections. Coston thanked TAP members for their participation in the interviews.

The draft charter amendment went to Nina Olson, the National Taxpayer Advocate (NTA), and last week. Olson alluded to some changes to the charter so Coston hesitated to send the Joint Committee members a copy of the charter. As soon as Olson approves the charter, Coston will send copies out. After approval by Olson, the charter still needs approval by the Commissioner and Treasury.

Coston received confirmation that the commissioner could attend the TAP meeting on Thursday at 10:00 in the morning. It is unusual that the commissioner has this in calendar so early in the process. This is attributable to the meeting between TAP members and the Commissioner and his interest in listening to TAP.

Coston asked Susan Gilbert, the National Office Analyst assigned to TAP on a detail, to compile the paltry results from the exit survey. Tony DiMartino suggested that staff involve chairs for the non-responses on the survey so chairs could follow-up with exiting members. He also suggested sending out the exit survey to non-returning members early, possibly August. This would allow chairs enough time to mention during a committee meeting the importance of completing the survey and after that enough time for follow-up. It was suggested that staff not send out certificates of appreciation until the survey is completed. Tom Seuntjens disagreed because members worked hard and earned the certificates of appreciation and suggested automatically sending the certificate after three months regardless of whether TAP received survey response. It was agreed that initial distribution of the survey be done in August and followed up by sending a hard copy by mail to the non-responses. Another copy should be sent with the certificate of appreciation after the three months with a cover letter saying perhaps you forgot. In addition, Area Committee chairs should remind their committee members during both their August and September meetings of the importance of completing the survey.

There has been some confusion about recommendation for asking TAP not to pursue issues that the NTA covers in her Annual Report to Congress. Coston wants to clarify that the concern is not duplicating efforts, systemic advocacy has already done an extensive amount of research on the topic that TAP staff should not duplicate. However, if TAP can provide a different spin, a different resolution, TAP should address the issue. Karwin, Handelman, Combs, and Coston had an email discussion of this topic and it was decided it was beneficial to all to receive a copy of the email.

ACTION: Coston will send email concerning TAP working on issues addressed in the NTA's Annual Report to the Joint Committee Members.

Monthly Committee Report Action Items:

- **Form 1040 S—TAP Involvement—Area 2**

Area 2 recommended that IRS involve TAP in the focus group testing of the draft Form 1040S, U.S. Individual Income Tax Return for Seniors. Tom Seuntjens added that last year members of the Notice Committee were asked to be part of the IRS focus group testing. Seuntjens was asked as both a TAP member and as a member of the target group for the focus testing. In his opinion, the testing was a result of extensive research and was very thorough. Based on Seuntjens report, the Joint Committee decided to broaden this response to suggest TAP involvement in all focus group testing of new or revised forms. Denise Fayne from Forms and Publications has already verbally committed to including TAP as a part of this process. In light of this, Judi Nicholas was asked if it was still appropriate to elevate this recommendation. Nicholas did not think it was inappropriate and will serve as a reminder to the original discussion. Handelman offered to work with Toy and Nicholas to broaden the scope of this recommendation if the Joint Committee had no objections. No objections stated.



ACTION: Handelman, Nicholas, and Toy will revise the Form 1040S proposal from Area 2 to broaden the recommendation to include all form testing and submit the revised recommendation to Forms and Publications.

- **AMT Public Education—Area 5**

Nan Wilson reported that Area 5 has worked on various aspects of the Alternative Minimum Tax (AMT) for the last 3 years. The first year a legislative proposal was submitted to Nina Olson; the second year, Area 5 worked with Forms and Publications on revising the AMT form. This year, Area 5 is recommending education programs aimed toward middle income taxpayers that may not be aware of their susceptibility to the AMT. Area 5 is recommending IRS develop a brochure and public awareness messages. Tom Karwin raised the concern that the recommendation was too specific in recommending the language used. Tom Seuntjens disagreed and stated that even if IRS did not accept the suggestion word for word, the detail gave a good example. After further discussion, it was decided that example is the key word and that the recommendation should be phrased that this is an illustrative example of how the IRS might word the instructions. Wilson had no objections to this change in wording because it was Area 5's intent to provide an example rather than dictating the wording. There was concern expressed that former members were mentioned on the referral form; Wilson agreed to remove the names. Additionally, in discussion of the mechanics of the referral form, the first part of the proposed solution would be more appropriate in the background section; Wilson agreed. Although Wilson agreed the change was necessary, she expressed concern on how difficult it was to educate her committee members on the mechanics. Seuntjens suggested it become the responsibility of the chair of the committee to modify the referral to fit the specifications. Nicholas added that staff will assist in reviewing referral forms and making the changes to fit the specifications. For this proposal, Handelman and Toy will make the necessary changes.

DECISION: Chairs assisted by staff will ensure that all Joint Committee Issue Referral Forms will meet the specifications stated in the Referral Form Guide.

ACTION: Handelman and Toy will adjust the AMT Education proposal to fit the Joint Committee Issue Referral Form guide, and transmit with cover letter to Sue Sottile.

Using TAP Alumni (See Attachment 1)

Virginia Symonds raised the issue of how TAP Alumni could continue to work with TAP. Toy excerpted from last September's Joint Committee minutes a similar issue raised by Leonard Steinberg. Counsel has advised TAP that IRS can not use resources or otherwise spend money on persons not currently on an advisory group. The Alumni can organize on their own and can always provide input as public participants. Virginia Symonds asked if former members could be involved without reimbursement to help with the exit interviews or in telephone interviews of new members. Sonny Kasturi suggested adding an inquiry to the exit survey on what area members would like to have continuing involvement. Coston replied that staff might have restrictions in how much involvement they could have in contacting and involving former members. Requesting information through the email survey might be crossing that thin line. But, Coston asked the committee members to submit their comments and suggestions on how to involve TAP Alumni and then Coston will check with Chris Lee on what staff could and couldn't do.

ACTION: All who have comments regarding the role of TAP Alumni and how the Alumni could continue to work with TAP. Include ideas on who would maintain email list or directory.

ACTION: After Coston has received the email comments, he will check with Chris Lee on what TAP staff can and can not do for a TAP Alumni group. Coston will then report back to the Joint Committee.



Ed Hanna pointed out that TAP is changing and that a former member may not have the information necessary to participate in interviews of either new or outgoing members. He agrees with keeping in touch but not necessarily direct involvement.

Meeting with IRS Commissioner

This item is not on agenda but needs discussion. During TAP's meeting with the Commissioner, he invited TAP to have conversations with him in smaller groups one or two times a year. Handelman would like to send a thank you for your time letter to the commissioner and formalize the suggestion about meeting with TAP. Handelman recommends suggesting the Commissioner meet with the Joint Committee twice a year. The two times that make most sense is November before the full TAP meeting, this would serve as a wrap up of the year's activities. The other suggested time would be the Joint Committee's first face-to-face which has typically been in May. This suggestion would necessitate less discretion for the Joint Committee on where and when to hold the meeting and it would be arranged around the Commissioner's schedule. It would also mean more than likely that the May meeting would be held in Washington, D.C. Handelman will write to the Commissioner with this proposal if the joint committee members agree. Wilson said it was an excellent idea because it doesn't involve another meeting or extra transportation costs. **All Joint Committee members strongly supported this proposal.**

ACTION: Handelman will write and send a proposal that the Commissioner meet with the Joint Committee twice a year.

Annual meeting

Coston proposed to the Joint Committee that the full annual meeting start a half day earlier to give TAP more time because last year everything felt so rushed. This would also provide an opportunity for a full area and issue committee meeting. Handelman suggested discussing this topic at the next Joint Committee meeting in conjunction with the Annual Meeting Subcommittee report.

Monthly Committee Report

It was a particular problem this month with the Joint Committee falling early in the month to get the pre-read materials to the chairs in ample time prior to the meeting. Handelman asked for feedback on what could be done to avoid the problem. Members agreed that having the pre-read materials at least four days prior to the meeting was necessary to provide ample time, None of the chairs felt moving the due date of the Monthly Committee Report was doable. Barbara Toy suggested changing the coverage dates of the monthly reports to from the 15th to the 15th of each month or, just changing the date of the outreach activity report. There was no enthusiasm for either of these suggestions. It is acknowledged that pre-read materials are needed at least four days in advance of the meeting, but suggestions are needed for meeting this goal.

ACTION: Staff and members should email Handelman and Toy suggestions for ensuring the meeting pre-read materials are mailed so members receive at least four days prior to the meeting.

Communication Committee Report

Seuntjens first addressed the email sent to all TAP members from MaryAnn Motza concerning the use of TAPSpeak. TAPSpeak is a good tool and has a lot of potential. The Communication Committee will be making suggestions on improving the use of TAPSpeak but does support increased use of TAPSpeak now. It has been sort of a chicken and egg story, staff has not made effort to maintain because members aren't using and members are not using it because it isn't maintained. The intent of the recommendation is to increase usage of TAPSpeak but not to replace email. Email will continue to be the primary method of communicating between panel members and staff. However, the increased use of TAPSpeak will decrease the number of attachments that bog down email and cause members problems. The Communication Committee has asked staff to bring TAPSpeak up to date by July 1 and then request members use TAPSpeak more regularly. Handelman asked if this decision could be moved to the July meeting. Committee agreed.



Handelman asked if there was a decision on the "What's on TAP?" and Seuntjens replied that he had an interim response only. The subcommittee assigned to this project has not presented their thoughts to the full committee.

ACTION: The Communication Committee will revise Handbook revision timeline/schedule and circulate to Joint Committee.

ACTION: The Communication Committee will prepare written recommendation about increasing use of TAPSpeak.

Annual Meeting Subcommittee Report

This report is not ready and will be presented during July.

Issue Referral Form Subcommittee Report

Bruce Twomley thanked Toy and the members of the subcommittee for their efforts and asked for comments. Wilson liked this format much better. Hanna commented that after working with this new format, he strongly felt the proposed solution should come after background, research, and analysis. In addition, he felt the summary and conclusion was redundant. To him, it was similar to reading a novel and finding out "who done it" in the middle. It is more natural to have the proposed solution at the end. Twomley stated that the instructions make it clear that these elements should be used if they are relevant and there is a lot of discretion on how the committee uses the form. Handelman suggested that the headings should not be considered optional. What should be discretionary is the answers to the questions of how many taxpayers are affected, or what is the cost. There are some pieces of information that TAP members could not realistically be expected to have and therefore would not be mandatory but, in terms of format, Handelman thinks the issue statement and proposed solution should be succinct and up front. This is the feedback TAP received from program owners; they don't want to wait until the novel is over. Also, the reader can keep the proposed solution in mind and better analyze the rest of the document. Further, Handelman doesn't think the summary and conclusion should be optional. The upfront proposed solution is intended to be brief; the summary and conclusion gives TAP the opportunity to elaborate and "sell" the proposed solution in a way that would not be appropriate upfront. Hanna stated that he tried to use this new format for an Area 3 recommendation and found that his proposed solution which was only two sentences had to be duplicated in the summary. Twomley repeated that the directions stated the fields should be completed as thoroughly as was relevant to the proposal and within the resources of staff and members.

Karwin stated that one item missing is a goal statement. A goal statement would allow IRS to maybe not accept TAP's proposed solution but say we can't do as TAP requested but here is how IRS can reach that goal. It was decided that the form raised too many issues to be resolved during this meeting and approval of the form was delayed until the July Joint Committee meeting. Committee members should email any additional comments on this form to the rest of the Joint Committee to start a discussion so the form can be approved at the next meeting. Committees should continue to use the existing form until final approval bearing in mind that the Joint Committee is close to approving the form and that not using the stated criteria means the recommendation could be sent back to the area committee.

ACTION: All members should forward their comments and suggestions concerning the Joint Committee Issue Referral form to all other members prior to the July 20, 2005 meeting.

Elevating Forms and Pubs Recommendations

Deferred discussion to July meeting.



Review of Assignments

Each person should review the listed assignments and complete any assignments prior to the July meeting.

Closing

Larry Combs asked for closing comments. Coston said he enjoyed getting out and meeting all members at their face to face meetings and thanked both Ad hoc and the SB/SE committees for the feedback that Coston will bring back to Communication and Liaison.

Attachment 1: Excerpt from September 9-10, 2004 Joint Committee Minutes

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.



Joint Committee Minutes

May 13-14, 2005

Designated Federal Official

- Bernie Coston, TAP Director

Members Present

- Elizabeth Brodbine Ghoniem, Area 1
- Larry Combs, TAP Vice-chair
- Anthony DiMartino, Area 2
- Michael Guthman, W&I Notices
- Gwen Handelman, TAP Chair
- Edward, Hanna, Area 3
- Thomas Karwin, Area 7
- Leslie Malcolmson, EITC
- Mary Ann Motza, Area 6, Communication
- Paul Nagel, SB/SE
- Teresa Smedley, Area 4
- Bruce Twomley, MLI
- Sherry Whah, Ad Hoc
- Nan Wilson, Area 5

Members Absent

- Virginia Symonds, Area 6
- Thomas Seuntjens, Communication

Staff Present

- Sandy McQuin, TAP Manager
- Patti Robb, Secretary
- Barbara Toy, Program Analyst
- Nancy Ferree, TAP Manager
- Judi Nicholas, TAP Manager
- Sandra Ramirez, TAP Manager

Guests

- Chris Lee, TAS, Attorney-Advisor

Welcome / Announcements / Review Agenda

Moved "Review of Joint Committee Issue Referral Form" under "Joint Committee Operations" for discussion prior to "Review and Approval of Area Recommendations."



Roll Call (Quorum is Ten)

Quorum met.

Review of Assignments

Completed one time assignments were dropped and new assignments that are "ongoing" moved to "continuing." The Primary/Secondary Categories list is attached to the monthly report to assist chairs in reviewing and correcting categories for their committee's List of TAP Issues report each month. Ensuring like issues are categorized similarly is also useful for finding duplication.

Review / Approve Minutes

The April draft minutes were received late. Gwen Handelman usually does a preview of the minutes and because of the timing of this meeting, the minutes were sent directly to all committee members. If it is acceptable to all, Handelman suggested deferring approval of the April minutes until the June meeting. A new version of the minutes will be sent out by the end of May

DECISION: Committee members agreed to deferring approval of April 20, 2005 Joint Committee Minutes until June 15, 2005 Joint Committee Meeting.

ACTION: Toy will update April minutes with Handelman's revisions and redistribute at the end of May for approval at the June 15, 2005 Joint Committee Meeting.

National Office Report

Bernie Coston announced that earlier this week, staff had training on the Staff Operating Procedures (SOP), as well as on the databases used by the Taxpayer Advocacy Panel (TAP). Using the databases correctly will enhance comparing issues to avoid duplicating efforts. One exercise involved working on identifying key words so when doing a search, staff is better able to find like issues which also help reduce redundancy. The SOP and the TAP Member Handbook are living documents that needs to be updated; updating will be done on a periodic basis. Further staff training will be accomplished through a combination of teleconferences and net meetings. Staff also completed the initial phase of establishing performance measures training. Staff members are working to complete an organizational profile. The next step is developing the performance measures.

There is a new National Office analyst, Susan Gilbert, who will be working in Atlanta. TAP will also be replacing the analyst in Washington, D.C. Interviews will be in the next few weeks.

Recruitment is finished. There are 405 applications in final status which are representative of the entire United States plus Puerto Rico and Washington, D.C. The TAP staff will rank the applications the week of May 23. In the past, ranking was done by Human Resources but, because of the uniqueness of TAP, the staff is better qualified to look at the criteria. Nagel asked if the volunteers could be involved or make recommendations. There are stringent guidelines for ranking the applications, interviewees are selected strictly by the paperwork submitted.

Interviews for new applicants will be the weeks of June 13 and June 20. Panel members will be asked to participate in the interview process. All interviews will be done by telephone due to budget constraints. Experience has shown there is no significant difference between telephone and face-to-face interviews. There is no quota on the number of practitioners selected; TAP wants a good representation of a cross-section of America. TAP will bring in the alternates wherever possible; one advantage of using the alternates is they have already gone through the tax and fingerprint checks so that preliminary work is done. Even in states where there are available alternates, TAP needs to interview to replace the alternate pool.

ACTION: Area Chairs should ask committee members if they are interested in participating in telephone interviews of prospective members during the weeks of June 13, 2005 and June 20, 2005.



Nagel asked when meeting attendance lists should be sent out. Coston said analysts should provide a report on attendance on a quarterly basis.

The tax forums are the following dates and locations: San Francisco, CA, June 28 to 30; Houston, TX, July 12 to 14; Atlanta, GA, July 26 to 28; New York, NY, August 9 to 11; Las Vegas, NV, August 23 to 25; and, Chicago, IL, August 31 to September 1. Panel members who are close will be the first choice to attend to reduce travel costs. Actual set-up is the day before the beginning date shown and typically the last day listed is the travel home date.

Annual meeting is scheduled for November 2-5, 2005. The location is Hyatt Capital in Washington, D.C.

Handelman, Tony DiMartino, Paul Brubaker, and Elizabeth Brodbine Ghoniem will meet with the Commissioner on the issue of closing Taxpayer Assistance Centers (TACs), and why TAP was not asked for input before the decision was made. One hoped for outcome is that, in the future, the Commissioner solicits input from TAP prior to making decisions. Tom Karwin said there is a long timeframe for making this type of decision and TAP should be asked for input early in the process.

Nagel mentioned that former panel member Leonard Steinberg testified before the U.S. House Small Business Committee.

ACTION: Toy will send article on Leonard Steinberg's testimony to all members.

Coston pointed out that TAP does not always get credit for its recommendations but sometimes TAP is only a small part of the whole process for providing the Internal Revenue Service (IRS) feedback. A prime example is the contractor who asked the Earned Income Tax Credit committee for input, TAP was only one of a litany of groups asked for feedback. TAP will not always get the recognition, so it is important the information is captured in the TAP annual report.

Coston reminded the chairs that the Joint Committee meeting updates should only be done at Area Committee meetings; there is no need to repeat the update at the issue committee meetings. Handelman pointed out that at times a short discussion is necessary at an issue committee meeting on items that specifically affect the committee. Program Owners provide the focus for the issue committee and the concern is alienating the program owner by spending too much time on administrative issues. Handelman suggested arranging the meeting so that the program owner would not have to attend the administrative portion of the meeting. All agreed to this approach.

Coston said he spoke to Nina Olson, the National Taxpayer Advocate (NTA) and asked about TAP working on issues listed in the NTA Annual Report to Congress. Systemic Advocacy spends a lot of resources researching these issues and monitoring the operating divisions to determine if the recommendations made by the NTA are being implemented by the IRS. Olson said TAP should not duplicate these efforts unless directed by her. Handelman responded that TAP is an independent advisory committee, and should decide whether to work an issue and not wait for direction. TAP is bringing in the grassroots perspective. Is it appropriate for TAP to take direction from the IRS or the NTA as to what they want to address? Coston asked what is the value of TAP working the same issue when the operating division is already aware of it. Chris Lee, Attorney Advisor, said as a point of law, it is appropriate for TAP to take direction from the NTA so as not to waste resources. It makes sense to use TAP resources only if TAP takes a different approach. Smedley asked if this discussion was about legislative or non-legislative issues. Lee said many of the issues identified in the NTA Annual Report to Congress are administrative.

Coston said that TAP needs to focus on the root and heart of TAP, which is to improve customer service at the IRS and let staff handle the administration. Handelman said TAP got a late start this year so issues are just starting to enter the pipeline. Further, the Joint Committee is described as an

administrative committee in the TAP guidance document and handbook; the administrative part is not fun but needs to get done. TAP needs to know what changes to the IRS TAP has made. The only way to know is by tracking recommendations. Smedley reminded the committee that there weren't many recommendations elevated in TAP's first year; it was the second year that TAP picked up steam. Sherri Whah said many members feel that TAP isn't being taken seriously by the IRS or the media and are becoming apathetic. Karwin added that this is why balanced performance measures are needed to both sharpen goals and objectives and to measure TAP's success. Coston replied that he is not looking at the quantity of recommendations but the quality. There needs to be more quality of discussion from the area committees on the recommendations in the current budget climate, there is a great deal of pressure on TAP to perform. Motza said that's why TAP needs to identify the performance measures. Personally, she has found TAP has been a phenomenal experience; both Area 6 and the Communication Committee members are working a lot of issues although some of them turn into non-issues. Larry Combs sees the measures as terribly important. You need to plan in order not to fail. The IRS has decisions to make – is TAP valuable? Coston reiterated that TAP staff has started working on developing measures.

Working VITA Issues

McQuin reported that Area 4 had a conference call with Mark Pursley, Director, Stakeholder Partnership, Education and Communication, (SPEC). Pursley approached Sottile about having a TAP committee focused on Volunteer Income Tax Assistance (VITA). Since Area 4 is currently working on a number of VITA issues, it was decided that a subcommittee of Area 4 would work with Pursley. Area 4 is inviting interested members from other areas to join this VITA subcommittee. During the conference call with Area 4, he shared his vision on how he saw this committee working. Area 4 will be the repository for all VITA issues. If your committee has any VITA issues, please send them to Area 4. VITA volunteers from Area 4 asked Pursley about why IRS's cut the services provided to the VITA sites at the same time the TACs were providing less service to taxpayers and relying more on VITA. Pursley replied that there was no actual cut; the VITA program still has the same amount of resources but there are more people to serve so the resources are stretched thinner. Pursley is very willing to have TAP involvement not just with Area 4, he wants a broad perspective. There was a discussion on how to inform members from other areas about this opportunity and it was decided that all members would first be informed by email and then the email reinforced by a reminder at their next area meeting. Members interested in serving on this subcommittee should notify their chairs and the chairs should get the names back to Sandy McQuin. Area 4 staff will then keep the interested members notified of meeting dates and times. McQuin said this committee will operate as a cross between an area and issue committee. TAP should be proud because it is almost unheard of to get this type of attention from an executive. ***Committee agreed to this process by consensus.***

ACTION: Smedley will send out email informing committee members of the Area 4 Volunteer Income Tax Assistance (VITA) Subcommittee. All VITA issues will be referred to Area 4. Members from all areas are invited to participate in this Area 4 subcommittee and should respond to Sandy McQuin or to the email indicating their interest.

ACTION: At the next scheduled Area meeting, Area Chairs should inform committee members of the Area 4 Volunteer Income Tax Assistance (VITA) Subcommittee. Remind the committee that all VITA issues should be referred to Area 4 and to respond to Sandy McQuin, as directed in the memo from Teresa Smedley if interested in participating.

Area 1, 2, and 3 Chair Reports

- **Area 1**
Ghoniem reported for Area 1. At Area 1's first meeting it was decided to work in three subcommittees instead of one big committee. In the previous two years, Area 1 worked in one big group but found out that in reality, only one member did all the work on an issue. This new process works very well and keeps everyone engaged. Each subcommittee works one issue at a time. Area 1 will have its first face-to-face in Boston in June and hopefully will have



good visibility and good community attendance. The IRS participation in calls and research has been exceptional. The committee wants to thank Sandra Ramirez and Marisa Knispel for all their help and support. Area 1 has very good involvement from our Local Taxpayer Advocates (LTAs). Area 1 invites the LTAs to the conference calls on a rotating basis and has one or two LTAs involved each month. Area 1's Designated Federal Official (DFO), Peter Gorga, was very good at involving committee members in his outreaches. Area 1's biggest frustration is being limited to only the one face-to-face meeting. In hindsight, it would probably be better to have the face-to-face meeting earlier; it would have provided a kick start. Also, not having a December meeting, slowed Area 1 down. Area 1 lost one member and there is no alternate for Vermont available. Area 1 members are doing a lot of informal outreach.

- **Area 2**

DiMartino reported for Area 2. Area 2 had its face-to-face meeting in February which did provide that jump start. Area 2 is starting to work in subcommittees but the change is difficult. Area 2 has one member who is working on a recommendation for simplifying Publication 519, U.S. Tax Guide for Aliens, and is working to make the recommendation more specific. Other issues being worked are e-filing problems experienced by seniors, Forms 1040 ES, Estimated Tax for Individuals, Publication 554, Older American Tax Guide. In conjunction with Area 3, Area 2 is looking at ways to provide forms and publications to everyone. If a tax return is e-filed or prepared by a practitioner, the next year, the taxpayer does not automatically receive forms or instructions. One suggestion is a check box, indicating that you want forms and instructions mailed. Some senior citizens think that, because they didn't get a booklet, they don't need to file. Also, VITA and AARP electronic filing sites do not issue receipts or acknowledgements when returns are e-filed through them. Area 2 would like IRS to issue acknowledgements. Another general recommendation is to simplify the 1040 instructions. Area 2 will work on making the recommendation more specific. Area 2 elevated a recommendation to add lines to Form 1065 Schedule D, Capital Gains and Losses, on April 5, 2005. All committee members are assigned to a sub-committee. Area 2 committee members have done an exemplary job at outreach. Area 2 has two vice-chairs in training to take over as chair. Area 1 staff support, Nancy Ferree and Inez DeJesus, have been exemplary.

- **Area 3**

Ed Hanna reported for Area 3. Area 3 has a slogan; "*TAP TAP TAP Area Three, Improving IRS for You and Me.*" Area 3 calls issues concerns until they are elevated to the Joint Committee, then they are called issues. There are four subcommittees, each having one veteran member and rookie members. Kudos to Area 3's support staff, Nancy Ferree and Sallie Chavez. Area 3 elevated an issue about uniform taxpayer identifying information. Area 3 doesn't feel much is accomplished in the one hour conference calls. To try to make the calls more efficient, Area 3 is asking the sub-committees to email their concerns prior to the teleconference so there is not as much discussion and more time for voting. Area 3 sent one legislative issue to the NTA. Each member does an outreach every month.

Discussion with Chris Lee

Chris Lee is a TAS Attorney Advisor and one of his assignments from the NTA is the Federal Advisory Committee Act (FACA). FACA was enacted in 1973 to provide oversight on how federal advisory panels are utilized. Previous to this meeting, TAP sent Lee four questions (The questions with Lee's answers are attached to these minutes). Lee attended a two day training session on FACA Management and also has had FACA experts at General Services Administration (GSA) and General Legal Services review the answers. The Joint Committee reviewed and discussed the questions and answers.

Lee provided further clarification on the panel members' ability to develop their own principles of ethical conduct. The only sanction for violation of the principles is removal from the panel. The Joint Committee can make recommendations for removal to the agency but not implement. The Secretary of the Treasury delegates the authority to remove a member to the Designated Federal Official (DFO)



which is Coston. The Joint Committee would make the recommendation to Coston for removal and he would make the decision on whether to remove the member.

Treasury has not developed standard guidelines for advisory committees. The TAP Member Handbook serves the purpose of providing the guidelines. FACA is clear that the agency provides the guidance. Coston can approve as the DFO, which could be vetoed by Nina Olson, the Agency head, or the Treasury Committee Management Officer (CMO). For the main part, the CMO involvement is to review the charter, ensure the FACA database is maintained, and do the annual certification. A question arose of how the panel maintains its independence when the agency provides the guidance. Lee replied that the independence comes from the advice, the input on issues, the panel provides, not from the administration of the panel. The TAP Member Handbook implies that the agency and members work together on managing the panel and developing issues.

The agency should not control the advice given by the advisory group but can control the types of advice and what is needed from the advisory committee. The agency needs to find value in the advisory committee to justify the resources used to support it. Duplication of efforts is a waste of resources. Coston as DFO prefers more work on issues and less on administrative issues. Handelman stated that not knowing promptly that there would only be one face-to-face meeting seriously prejudiced individuals and committees. What is responsibility of the agency to provide TAP members' information so TAP can respond and be more effective. Coston stated that as far as that decision, the panel members were informed as soon as the final approval was received. There was interim discussion before that final approval. Coston acknowledged the problem of the slow start. The budget is not likely to improve, so TAP will need to utilize the annual meeting better to provide committees a longer opportunity to meet and establish that foundation. In retrospect, Coston acknowledged his decision about December was not good.

Combs asked why TAP is housed under TAS rather than Treasury. Treasury directed IRS to develop the advisory committee and the best fit was TAS. All authority to administer the program is delegated from Treasury.

The communication committee is working on updating the TAP Member Handbook for issues not covered by FACA. There was a question on the status of changing members' terms from two to three years and Lee stated that the new charter does not have term limits.

ACTION: Coston will send out version of charter submitted to the Committee Management Official to the Joint Committee.

FACA does not provide guidance for the federal agency's requirement to provide information or data to the advisory committee so there is no authority to enforce IRS' cooperation with TAP. All TAP can do is to mention IRS' failure to cooperate in their annual report and the NTA's annual report. Smedley clarified that if an area committee was not able to obtain the information needed for their recommendation, the area should mention that inability in the recommendation. TAP has to be diplomatic recognizing that there may be a reason IRS can't respond--it may not be that IRS doesn't want to respond to TAP but that IRS doesn't have the resources.

Area 5, 4, and 6 Committee Reports

- **Area 5**
Nan Wilson reported for Area 5. Area 5 held their face-to-face meeting in February. Two taxpayers attended the meeting and gave input. Most of the new committee members came early to visit the Austin Campus. Area 5 has divided into three subcommittees and is currently looking at ways to educate the general public about the Alternative Minimum Tax (AMT); TAS delegated authority, and TAC partnering. The TAS delegated authority committee is in suspension and waiting for NTA Olson's report. While waiting, the subcommittee decided to



tackle the problem with e-file rejects at the end of the filing season. The AMT subcommittee received input from a retired member and members of the public during a conference call. Area 5 was asked to look at Form 433 B, Installment Agreement, and provide feedback directly to the program owner. Area 5's disappointment is not being able to have second face-to-face meeting

- **Area 4**

Teresa Smedley reported for Area 4. Area 4 had their first conference call in January and a face-to-face meeting in April in Memphis. Most members visited the Memphis Campus at the end of the meeting. Area 4 has four active subcommittees: refund anticipation loans, customer service (timely correspondence), Form 990, Return of Organization Exempt From Income Tax, and VITA issues. One subcommittee is working directly with Mark Pursley, Director SPEC. Area 4 is not ready to elevate any issues yet, but is making progress. Area 4 had a conference call with Mark Pursley at the meeting in April. He cleared up misconceptions that the IRS reduced their support to the VITA Program. VITA is growing but the funding has not so there is a need to stretch the resources. Area 4 received a response to its recommendation on lien processing. Lien process is going through a centralization process and the changes made addressed all of our recommendations so that issue is now closed. Area 4 elevated a series of recommendations concerning innocent spouse issues. IRS accepted some of the recommendations. The recommendation for innocent spouse outreach program was not accepted. Area 4 closed this issue. Area 4 received a response to their "Just-in-time" issue. The committee will review the response and decide if they want to pursue the issue further with Forms and Publications or close. Smedley asked what is happening with the "What's On TAP" articles. If it isn't going anywhere, Area 4 would like to take the responsibility back. Area 4 worked in conjunction with other committees on the W-4 recommendations and would like to see the response TAP received.

ACTION: Toy will send out responses received regarding the W-4 Form recommendations elevated by the Payroll Committee in conjunction with members from Areas 3 and 4 to the respective areas.

Area 4 maintains its parking lot by reviewing it on a quarterly basis so it doesn't become too cumbersome. Area 4 never has more than three or four active issues at any one time. The area is working on defining their chair and vice-chair roles. The vice-chair frequently sits in on the Joint Committee conference calls for awareness of what's happening. Area 4's disappointment is not having a second face-to-face meeting this year. Last year, the second face-to-face meeting was used to prepare the annual report so it will be more difficult to complete this year. Some of the members who are not as vocal may not give as much input if it's done via a conference call. Area 4 members have done over 20 outreaches already this year.

- **Area 6**

Mary Ann Motza reported for Area 6. Area 6 has been very active as a committee even though it has only elevated one topic. Area 6 has completed background work and research which is as important as just having a tally of what's being elevated. Area 6 has leadership meetings which are very helpful; Virginia Symonds, the chair, Nicholas, DFO, Tom Sherwood, Motza, and Analyst Dave Coffman have a discussion about the agenda prior to each meeting. A spreadsheet was developed by leadership and analyst for tracking outreach. Our first face-to-face is in June in Denver. Area 6 has a veteran member and a rookie member assigned to each subcommittee. Area 6 both lost and gained members due to the area changes. One member resigned but was replaced immediately with an alternate. Coffman does the initial research and does a phenomenal job; the biggest problem is for him finding time to research issues.

TAP Operations

- **Capturing Outreach Activities**

The main question is whether issue committees should do outreach or should outreach be limited to area committees. Bruce Twomley said that the Multilingual program owners have suggested certain types of outreach be done. The outreaches are geared toward the issues and involve contacting people in the community and requesting their input on a particular issue. Outreach needs to be better defined, e.g., whether soliciting input on a particular issue is outreach. The program owners have asked for TAP help in both developing the survey and bringing it to our contacts. The purpose is not to talk about TAP. Another Multilingual committee will work with Low Income Tax Clinics (LITC) to contact educational institutions. Nagel said SBSE asked their committee to speak to people in the community to find out their thoughts on rounding numbers on tax returns. The IRS wants to save tax dollars by rounding so soliciting input is an assignment. Smedley said outreach needs to be defined—what Multilingual and the SBSE committees are doing is research, not outreach. Ever since we started with TAP, it has been reinforced over and over that outreach means going out to get the grassroots issues. Malcolmson said the Earned Income Tax Credit (EITC) committee was asked by the program owners at the LITC convention to bring issues back to the program owners. There needs to be some way for issue committees to take credit for the activity; it shouldn't be lost. Also, the panel member may gather other grass roots issues. Mary Ann Motza reminded the committee that this issue was already assigned to the Communication Committee and suggested the communication committee be allowed to work and then bring back to Joint Committee for further discussion. Nicholas wanted to clarify that there is a clear definition of outreach that members are not going out to educate taxpayers about a specific issue, but are soliciting input on that particular issue. Sandy McQuin agreed and added that TAP members need to get credit for their activity and need to make sure it is captured. After more discussion, the committee decided the most important issue was first how to capture the information and how to report it and then how to define what is reported as an outreach activity and what is reported as an issue committee activity.

Handelman brought the committee back to how to capture outreach activity. Areas 1, 3 and 6 created their own forms because the current form is based on the premise that outside organizations come to us and ask for speaker. Nicholas stated that even though staff sends out the spreadsheet monthly to remind members to complete, it often doesn't come back. Smedley does not think it should be a one-size fits all, each committee should decide how best to capture the information. Area 4 reports out on outreach activities at each meeting as part of the agenda. It was decided to assign this problem to the Communication Committee.

The committee should consider revising the form to make it easier for panel members to report their outreach. Also consider alternative ways to capture outreach with the end goal that it is captured in the database and easily rolled into the annual report. If it is reported orally, how is the information transferred to the database? Handelman added that for purposes of preparing the annual report, it is also important to include vivid information on what the outreach activity was rather than just a record of numbers and locations. Outreach and gathering grass roots issues is one component of measuring TAP's success so TAP needs to capture the information. There was a question about devising a form on TAPSpeak so members can input their outreach activity reports directly. Access databases are not easily supported on our current web forum but that's not to say it can't be done.

DECISION: Revising the Speaker/Media Outreach Activity report was assigned to the Communication Committee Outreach subcommittee by the Joint Committee.

ACTION: Mary Ann Motza will ensure the assignment from the Joint Committee to revise the Speaker/Media Outreach Activity report is placed on the agenda for the communication committee face-to-face meeting.

Elevating Forms & Publication Issues

Nicholas had every one read the new “Elevating Forms, Publications, and Instruction” document. (See Attachment 2). The intent of the document is to provide guidance and instructions on how to elevate as well as to manage expectations on how long it takes to amend forms and publications. This information will be incorporated into the TAP handbook. Nicholas asked if the document communicated what is intended or does it need clarification. Handelman asked how to distinguish between what needs computer programming and what doesn’t. Nicholas agreed to adding the information that any changes relating to a line on a form or a worksheet requires programming. Changing line instructions or a publication doesn’t require programming changes. Karwin said his expectation was that Nicholas would provide the IRS’ plan for the systemic review of all forms, publications, and instructions. Nicholas replied that there is a plan but it is many pages long. She suggested it was easier for analysts to research the plan regarding a form, publication, or instruction that the panel is considering revising as the issue arises. Nicholas added that forms, publications, and instructions also change when new legislation is enacted. Just because it is not on the immediate calendar, does not mean TAP shouldn’t address; it means the recommendation may not be addressed timely; part of this change in procedures is to manage expectations. Karwin expressed his concern that panel members trying to do editorial revisions to thousands of forms and publications is not a good use of their time and suggested it would be more effective to look at the process of reviewing forms and publications.

ACTION: Nicholas will amend the Elevating Forms, Instructions, and Publication Changes document to describe when a programming or computer change is required. This information will then be added to the TAP Member Handbook.

- **Consistent Meeting Minutes**

Staff developed a template for meeting minutes to provide some consistency on the headers. Handelman asked if the staff training covered the style of the minutes, such as using the third person which is the generally accepted style of writing minutes and the amount of detail to capture. The more detailed the minutes, the greater the burden on both writer and reader FACA requires names of attendees, decisions, and sufficient detail to capture the discussion. The new template will allow for the different styles committees have developed but will have a more consistent look and headings. Minutes must be certified by the committee chair within 90 days of meeting and then the minutes must be available for public inspection.

- **Process for Issues from National Sources**

TAP members had opportunities to attend national conferences. For the issues already gathered from national sources, the analysts held a teleconference to discuss each issue and assigned to the committee with similar issues. The issues that were not matched were assigned randomly. In the future, staff will search the contact database, similar issues will be assigned to the committee working the original issue; issues with no match will be assigned to the Area Committees on a rotating basis. Concern was expressed that members attending a national or regional conferences were not knowledgeable about the procedure of capturing grass roots issues at these conferences. Program managers agreed to outline the expectations for panel members.

ACTION: When panel members are asked to attend a national or regional conference such as the tax forums, the program manager will outline what the expectations are for capturing comments and issues.

- **Documenting Committee Recommendations**

TAP has a format for documenting area committee recommendations but issue committee recommendations come in every shape and size and some are oral and some are written. Issue committees recommendations are sometimes developed by consensus and sometimes a compilation of individual feedback. Issues committees need some direction on how to document their recommendations. The Joint Committee should provide guidance on how to document issue committee recommendations. There are two questions, the first is to give the



program owners what they want and the second is how to maximize TAP's effectiveness. Recommendations achieved through the consensus process are more persuasive than the individual opinions of panel members. Another part of the documenting is Nina Olson's suggestion that research for committees included looking at LITC's or TAS for subject matter experts or for another side of the story than the IRS program owners.

Handelman's concern is that recommendations given directly to the program owners orally are not always captured. Issue committees provide feedback to the program owners orally more commonly than area committee although at times area committees have presented feedback orally at the request of IRS. All recommendations need to be captured for the annual report. It is suggested issue committees that provide written responses to the program owners use the issue referral format dropping off sections that are not applicable. The primary motivation is enhancing quality of the TAP work product and program owners will become accustomed to receiving recommendations from TAP in that format. There needs to be similar documentation for any oral recommendations and responses. TAP needs to find out what the program owners prefer but need to capture similar information for the annual report to demonstrate all that TAP has done. Handelman suggested submitting a summary of oral recommendations in a follow-up letter to the program owners. McQuin suggested that the written follow-up is not always appropriate. For example, each Local Taxpayer Advocate (LTA) is assigned a portfolio of issues and the LTA is to interact with the IRS, the media, or the public whenever the issue arises to present TAS' point of view. Some LTAs have already contacted TAP to gain additional viewpoints on the issue. TAP should document this activity but it is not possible to track or monitor the outcome since it is information gathering only. This type of activity should be captured on the recommendation summary then, summarized on the Monthly Committee Report and rolled into the recommendation summary so it is available for the annual report.

ACTION: The chairs must summarize in the Monthly Committee Report submitted to the Joint Committee oral recommendations elevated to IRS program owners and oral IRS responses, including all information for the Recommendation Status Summary report: Title, Date(s) Elevated, Status, Statement of issue, and Proposal.

Report of Issue Tracking Subcommittee

Combs reported for the Issue Tracking subcommittee. Committee members are Whah, Malcolmson, and Hanna assisted by Barbara Toy and Handelman. The subcommittee reviewed the existing reports, the Recommendation Index, the Recommendation Summary, and the Status report and their original purposes. After deciding what TAP needed, the subcommittee decided to have one report in separate pieces that is easier for all to use and can be referenced in several ways, by status, alphabetically, and by number. The separate pieces make the report easy to update monthly.

- **Pending Statuses**

Combs asked for comments on the status definitions. The category "Elevated Directly by Committee" replaces the Elevated by Area or Issue Committee statuses. The status is now considered a pending status. If the committee elevates an issue directly to the program owner, it is not tracked by the Joint Committee; the committee itself needs to track. When a response is received, the chair of the committee should attach the response, if written, to the Monthly Committee report, or summarize the response, if oral, on the Monthly Committee report. The chair should also inform the Joint Committee if the recommendation should be monitored for further IRS action or be placed in an appropriate "closed" status.

- **Monitoring IRS Action**

The "Monitoring IRS Action" status keeps an issue active until it is implemented by IRS. If the IRS accepts or partially accepts the proposal, the originating committee makes the decision whether to close the issue or keep the issue active until the recommendation is implemented. Smedley said that this status should be closed because the recommendation is not pending it's been accepted but TAP is waiting for the results. Elizabeth Brodbine-Ghoniem mentioned that this issue is important to TAP members and that one Area 1 committee member resigned



because she did not feel IRS followed through and TAP didn't track. Tom Karwin added that it is important to track because there needs to be an explicit change in IRS behavior to demonstrate TAP's success. Combs agreed that the committee needs to follow-up because even though IRS intends to do something, things change. Judi Nicholas asked who the committee anticipated would do the follow-up. The subcommittee did not address the issue. Hanna asked if the Joint Committee would follow-up or the originating committee. Teresa Smedley added that it made sense to have a separate permanent tracking committee since it may take years for IRS to implement a recommendation and the originating committee members may be gone. Sherry Whah suggested a new subcommittee consider this issue. It was decided that the issue be assigned to the original Issue Tracking subcommittee.

DECISION: The Issue Tracking subcommittee will further define the recommendation statuses and who is responsible for tracking recommendations in the "Monitoring IRS Action: status. The subcommittee will present report to Joint Committee for approval.

ACTION: Email Larry Combs with additional comments on the definition of status categories, what information should be included in the Recommendation Status report, or on the tracking process

Combs suggested the TAP vice chair be in charge of tracking. Karwin suggested adding a field describing where to go or what was necessary for follow-up to the report and he suggested including the status definitions in the report. Karwin was also troubled by the elimination of the "Closed, Proposal Partially Accepted" status, there are many recommendations in this status and it seems to be barring reality and not representative of IRS' response. Additional mischief arises with trying to track multiple part proposals; the ideal is to track each part of the proposal separately.

Area 7, AD Hoc, Communication, and EITC Chair Reports

- **Area 7**

Tom Karwin reported for Area 7. Response to difficulties staying within the 60-minute time frame for teleconference was to change to 90 minutes. Area 7 doesn't always use the full 90 minutes but then the mind set is the meeting is ending earlier rather than the negativity of the meeting lasting longer. The Area 7 vice chair is facilitator/timekeeper during the meeting. Area 7 has a subcommittee review and recommend which issues the committee should pursue. This helps regulate time. At least one person has to take ownership of an issue or what Area 7 has defined as a champion; if there is more than one person interested in the issue it is expanded to a subcommittee or co-champions. Area 7 is discussing the Commissioner's plan to reduce services and is looking at alternative strategies rather than objecting to the plan. The discontinuation of the Electronic Tax Law Assistance (ETLA) system, which is basically an email version of toll free, and how IRS can justify closing an electronic system and at same time TACs are closing. A subcommittee is prepared to help staff a booth at the tax forum which will be combined with the Area 7 face-to-face meeting, Members are encouraged to report outreach activity; some are very active and some good about reporting.
- **Ad Hoc**

Sherry Whah reported for the Ad Hoc Committee. Ad Hoc takes on issues assigned by the NTA, others at the IRS, and the Joint Committee. Ad Hoc is looking at revisions to the online Publication 17, [Your Federal Income Tax \(For Individuals\)](#). The online version is not user friendly and most taxpayers don't realize it exists. Ad Hoc will meet in Park City, Utah June 2, 3, and 4. The program owner for Publication 17 will attend the meeting via teleconference. There has been some frustration with lack of feedback from the program owner, not even letting the committee know whether or not it is on right track. Another issue Ad Hoc is looking into is Continuing Professional Education (CPE) for IRS employees, IRS does not use the standard best practices for providing CPE. The CPE Subcommittee met with Grant Thornton on



what constitutes a good program and best practices. Ad Hoc staff advises the committee members when they are overwhelmed. Some members are very active in subcommittees, but there are others that remain quiet.

- **Communication**

Mary Ann Motza reported for the Communication Committee. The committee is a good idea, many issues fit into the communication area. Subcommittees were formed to align with the Communication Strategy developed by Ad Hoc and accepted by Joint Committee. Communication divided into three subcommittees. Marketing and Media is compiling information on success stories, thinking about putting posters in TACs with other TAP materials. Outreach, another subcommittee, is looking at categorizing and systematizing what information is presented, what topics members should be discussing and what is outside their purview. The Outreach Subcommittee is also looking at the TAP materials and what needs to be updated. The Internal Communication Subcommittee covers communication between TAP members, between TAS and staff, between TAS and TAP, and between TAP and IRS. Gathering information on TAP success stories is for both gaining attention of the media to get information out on TAP and also for sharing best practices. To help reduce burden on staff, a TAP member takes minutes at the subcommittee meetings.

- **EITC**

Leslie Malcolmson reported for the EITC Committee. The EITC program manager asked the committee to review two letters and the Form 8867, Paid Preparers Earned Income Credit Checklist. The program wanted the form reviewed first and good news is the committee had already reviewed the form in July of 2003. The Committee sent both the original review and also provided a new review by the new members. Both the current and prior reports are attached to this month's Monthly Committee Report. The Committee has already reviewed the two letters and recommendations are being written up and should be completed by next meeting

Five recommendations were sent to David Williams. One on the consistent use of EITC or EIC (Earned Income Credit) which Williams asked the committee to drop because it won't happen. Two others were regarding Stakeholder Partnerships, Education and Communication (SPEC). Margaret Warren has provided a response which is attached to the Monthly Committee Report and the Committee also talked to Mark Pursley regarding this issue Warren and her staff did a presentation on rural outreach for the Committee which followed the Committee's original recommendation for rural outreach, but TAP's proposal was never referenced. The EITC program owner will bring more projects to the Committee in June.

Annual Meeting

- **Input on Agenda**

Handelman's hope is that the area and issue committee meetings during the TAP annual meeting will be regular working meetings run by the panel members. The socializing opportunities are very important. At the first TAP orientation, there was a simple not elaborate reception, a scheduled event for people to mix and mingle. This would be a chance for all members to mix and mingle and then have one night designated for area committees and one issue committees to meet for dinner. The Joint Committee should also provide input on the content of the plenary sessions and suggest more full bodied ethics training.

The Joint Committee should think about what is an appropriate ethics statement, for example, if a proposal before the committee affects the preparers on the committee or if there is another potential conflict of interest, whether the affected person should be allowed to be part of the consensus process. Handelman believes the person should be part of the discussion but questions the person being allowed to be part of the consensus building process. There have been instances where affected



persons essentially blocked reaching consensus. Another part of ethics is protecting predecisional information that IRS provides TAP. TAP wants IRS to request predecisional input but that may impose responsibility on TAP members to protect that information. Handelman would like the Joint Committee to revise the Ethics statement and then recommends training at the annual meeting.

ACTION: Ethics Subcommittee formed. Purpose of the subcommittee is to consider whether members should recuse themselves from the consensus building process when there is a potential conflict of interest and a policy for how members treat confidential information provided to them by IRS. The subcommittee should also provide suggestions on Ethics training needed for the annual meeting.

ACTION: Members interested in working on the Ethics subcommittee should notify Gwen Handelman.

Handelman recommends that part of the plenary sessions should be information on the IRS' structure and part be an explanation of what criteria IRS uses for TAP recommendations. Other things to discuss include what to cover in the workshops. One potential workshop is on outreach, include defining what outreach is and what it isn't. Other workshops could cover preparing issue referrals to help members understand expectations when putting together recommendations, chair training and explaining chair responsibilities, collecting feedback from new members on recruiting practices.

Handelman also raised the possibility of new issue committees and improving the issue committee selection process. Some suggestions for possible issue committees are committees sponsored by the Office of Professional Responsibility, Appeals, or SPEC. Handelman was shocked by how many claimed they had not selected the EITC Committee as one of their top choices. Staff should make a commitment that they will not go below third choice. Smedley suggested asking members to indicate their bottom three--what they don't want. Whah said better definition is also needed; she got her very last choice. For subject of committees, Karwin suggested they be orientated to what the IRS plans to do during the year. Last year, the IRS Commissioner provided a signal that he was cutting back on TACs; ask the Commissioner to be more explicit on what TAP should be looking at. Michael Guthman suggested TAP be more sensitive to how overwhelmed new members are. TAP needs to think through the process of electing chairs; it needs more structure. Should the chairs be returning members? Paul Nagel suggested returning members have name of issue committee on badge so new members can ask questions. Chairs could present issue committees earlier at the orientation. Larry Combs suggested a combination, assigning new members a mentor and pre-assigned issue committees. Smedley suggested not giving new members a choice but assigning members to an issue committee. The members don't have enough information to make an intelligent choice and results would be about the same.

Coston said that TAP staff is always trying to improve the orientation and TAP process and welcomes the suggestions but observed that final approval is from Nina Olson. It was suggested that the Joint Committee form a subcommittee to make suggestions for the Annual Meeting Agenda. Members should let Handelman know if they are interested in being on the Annual Meeting Subcommittee.

DECISION: Annual Meeting subcommittee formed. Purpose of the committee is to address the following issues:

- **Keeping New Members from Feeling Overwhelmed**
- **Socializing Opportunities**
- **Issue Committee selection process**
- **Election of Chair and Vice Chair**
- **Role of Panel Members in Area and Issue Committee meetings**
- **Plenary Sessions**
- **Suggestions for Workshops**



ACTION: Members interested in being on the Annual Meeting subcommittee or offering suggestions about these issues should email Handelman.

Election Process for TAP Chair and Vice Chair

Issues include the desirability of run-offs. If there are more than five candidates, there is a chance the chair would be elected by less than 20 percent of the vote. Another issue is whether the election for TAP Chair and Vice Chair should be combined with the vice-chair being second runner up or should be separate. Concern was expressed about the timing and if there is enough time to hold a runoff election. At the first TAP national meeting, the original group did not make speeches but the TAP had the reception where the candidates had a chance to introduce themselves and campaign.. It was suggested that the chair be a returning member and vice chair be new member to provide continuity. **Consensus reached that the chair and vice chair elections should be separate.**

Decision: Joint Committee will suggest that the chair and vice chair elections be separate.

Consensus could not be reached on suggesting that the chair be a returning member and the vice chair a new member. Smedley suggested it could be a recommendation but, then again, a new member could be a shining star who would want to be chair. Malcolmson suggested holding a runoff election if there are more than six candidates. Smedley reminded the committee that the top candidate would then have less than 20 percent of the vote. It was suggest that a sliding scale be considered. **Consensus reached on assigning the decision on number of candidates to the Annual Meeting Subcommittee.**

Discussion of IRS Responses/Recognition

This portion of the meeting addressed both the substance of and lack of responses from the IRS. The committee should address two points: what to do if the IRS response does not provide a satisfactory response and a proactive approach, letting IRS liaisons know what TAP expects from responses. Another problem has been IRS accepting TAP's proposals but not sharing the glory. This happened with the Small Business/Self-employed Payroll tax committee's suggestion to increase the threshold from \$2,500 to \$5,000 for using Schedule C-EZ to report their profit or loss from their business and also the EITC Committee's recommendations regarding rural outreach. The newly revised CP 2000 notice received recognition from the International Society of Technical Communication. The Notice Committee did get internal recognition of their efforts but public recognition would be good. Smedley said that her concern is not about negative meaningful responses but on the non-responses, it is similar to having to knock on a hundred doors to make one sale. TAP needs public recognition to attract new members and to let public know TAP is here to hear their suggestions. Coston reminded that TAP is sometimes only one piece of the puzzle, only one of many sources asked for feedback. TAP needs to be proactive to claim success. There are vehicles available to do media blasts on these successes. That is one purpose of the Communication Committee. Karwin suggested looking at why IRS doesn't acknowledge TAP's contribution; it could be an oversight, or ignorance of TAP's contribution, or professional jealousy or embarrassment that they should have thought of it themselves. TAP needs to establish that TAP is here to work with IRS to solve problems. TAP needs to establish with IRS why TAP needs the recognition both to increase enthusiasm for recruitment of new members and to gain credibility. But, TAP needs to let IRS know what type of response and recognition TAP expects and why. McQuin said that TAP needs to recognize Communication and Liaison procedures in preparing news releases and how many different levels of approval both in Communication and Liaison and the operating division. The person who writes the news release may have no knowledge of TAP involvement. TAP needs to get the information out on what TAP is doing and staff can explore who wrote the news release and how to better acknowledge TAP's recognition in the future. On the other side, last year the Small Business/Self Employed (SB/SE) Efilng Committee received acknowledgement for their contribution on the front page but that group TAP worked with is very small and had more control over the information released. The SB/SE recommendation acknowledged other advisory groups and oversight of TAP was more than likely not intentional. Motza suggested Communication Committee look at this process and at ways to ensure TAP gets recognition.



ACTION: Communication Committee will look into process of how press releases are prepared and ways to ensure TAP is given the recognition it deserves.

ACTION: Coston will talk to Mike Chesman and Sue Sottile about TAP's needs regarding responses and recognition TAP needs to gain recognition and validation.

Karwin raised concern that if TAP is one of the advisory groups who had input into this subject, TAP needs to pat IRS on the back for being receptive. There was concern about the number of negative responses to TAP's recommendations. Smedley said that should not be the concern, it is enough personally to know that TAP has made some positive contributions toward improving service to taxpayers. However, IRS recognition of TAP contribution validates TAP with the public and it isn't a bad thing for the Commissioner to know and others making budget decisions to know value of TAP. Whah agreed with Smedley and asked how Internal Revenue Service Advisory Committee (IRSAC) differs from TAP. IRSAC is a smaller group and represents market segments and special interest groups. They also deal with much broader tax issues and not grass roots issue.

What can TAP do both proactively and reactively to non-responses or unsatisfactory responses from IRS. Bruce Twomley felt this needed to be addressed on an issue by issue basis and is hard to discuss in a meaningful way without specific examples. TAP can look at each response individually but also can communicate proactively what type of response TAP expects. Part of the time the problem is the quality of TAP's recommendation because TAP has received some very detailed and explicit responses. TAP may not have done its homework. TAP should always invite a dialogue whether IRS gives an up or down response. TAP may find another way of approaching an issue. Consensus reached on proactively drafting language to be included in the transmittal letter to explain what type of response TAP accepts. Also, reactively the originating committee should respond back to IRS clarifying the proposal, explaining what type of response is needed, and requesting an open dialogue. Such responses need to be brought back to the Joint Committee.

ACTION: Handelman and Toy will draft language to include in the transmittal letter explaining what type of response TAP expects.

Closing

Smedley raised concern about how members were chosen for the meeting with the Commissioner concerning the closing of TACs. Handelman replied that originally it was thought to include the chair and vice chair and then was offered to members who were involved in contributing to the letter to the Commissioner who could travel to and from Washington with the least expense.

Malcolmson raised a concern about Program Owners not being available for meetings. The concern was not as much that the Program Owner was not available on a Saturday but the chair and committee members were not aware of the problem until the night before. TAP needs to be aware that program owners may not be able to meet after hours or on week-ends and needs to work the agenda around that schedule. However, the committee needs to be informed of the program owner's availability.

Saturday, May 14, 2005

Opening

Handelman asked members to please send any comments about the Commissioner's testimony to those members meeting with the Commissioner. The intention of those meeting with the Commissioner is to let him know that various committees have been working on improving the efficiency of TACs and asking the Commissioner to consult with TAP prior to any decisions regarding service reduction.



DECISION: Smedley, Whah, and Malcolmson agreed to be part of the Annual Meeting Subcommittee.

DECISION: Hanna, Motza, and Combs agreed to be part of the Ethics Subcommittee.

MLI, SB/SE, and Notices Chair Reports

- **Multilingual (MLI)**

Twomley reported for the MLI Committee. The purpose of the Multilingual Initiative is improving services to Limited English Proficiency (LEP) taxpayers. One big problem is that the size of the Committee more than doubled. The IRS Program Owners divided the Committee into three teams: The Needs Assessment Product Development Team will survey targeted LEP taxpayers' needs. The Education Team will work to develop a tax curriculum to educate LEP taxpayers on the advantages of participating in tax system. LITCs have been working individually to develop materials to serve LEP taxpayers, and the LITC subcommittee will collect the various materials and help to incorporate into best practices. Previously, MLI had continuing complaint on the non-participation of the IRS program owners. Now they are doing the opposite and overloading the Committee with attention. Of the three major projects, two were suggestions of Committee members. Two questions hang over the Committee, whether the Committee members can meet the incredible demands and whether the program owners who are investing so much time into the project will find this a good investment.

- **SB/SE**

Paul Nagel reported for the SB/SE Committee. Michael Chesman and Helene Bayder are the Program Owners for the SB/SE Committee. This year the Committee has more work than can be handled. One subcommittee is Audit Notices. This subcommittee is reviewing notices used for desk audits (a desk audit is when the taxpayer comes into the IRS office for an audit). The 433 A, Collection Information Statement for Wage Earners and Self-Employed Individuals, & 433B, Collection Information Statement for Businesses, Subcommittee is reviewing the financial forms. SB/SE has a subcommittee trying to help program owners encourage or mandate that taxpayers round off on their tax returns. One out of seven returns sent to the IRS uses cents. Rounding off saves IRS keypunch time and dollars. The committee is looking at alternative ways to encourage taxpayers to round off such as requiring rounding on W-2, Wage and Tax Statement, and 1099 Information Return Forms. Another subcommittee is working on the Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, and increasing the extension time from four months to six months. The Form 2688, Application for Additional Extension of Time To File U.S. Individual Income Tax Return, would then be moot. The SB/SE Committee also reviewed the draft copy of the Form 7004, Application for Automatic Extension of Time to file Corporation Income Tax Return. Partnerships and corporations will now be on same form and the new Form 944, Employer's Annual Federal Income Tax Return, is filed annually instead of quarterly if tax liability is not greater than \$2,500. The Committee placed the issues regarding shortening Forms 1065, U.S. Return of Partnership Income, and 1120S, U.S. Income Tax Return for an S Corporation, from four pages to two pages for certain filers in the parking lot.

- **Notices**

Mike Guthman reported for the Notice Committee. The Notice Committee had a slow start with the December gap in meetings and Guthman being a new chair. The Notice Committee is very reactive whenever IRS wants to review a notice. The amount of work coming in this year is less than in the past and the Committee has problems getting members to agree to do the work. Committee members were trained on using the analysis tool that IRS uses for notices. The Program Owners are bringing more assignments to the Committee at next week's face-to-face meeting. Hopefully, Committee members will become more engaged and willing to work. One suggestion for TAP to be more effective and provide continuity is to have chairs be returning members.



Handelman agreed that the issue of continuity is important and staff who assigns members to issue committees should be aware of that need.

Review IRS Responses

- **TAP 04-076 Change TAP Name—Area 2**
Area 2 suggested that TAP change its name since TAP and TAS are too close and it causes confusion. The reply back was that the name change will not happen. Area 2 will close this recommendation.
- **TAP 04-050 Form 1041 Instructions**
Area 2 recommended that IRS simplify the Form 1041, U.S. Income Tax Return for Estates & Trusts, instructions. After hearing the new procedures and Denise Fayne's statement that just telling them the instructions are confusing is not helpful, DiMartino decided to bring this issue back to Area 2. Area 2 will add more specific suggestions to the proposed solution.

ACTION: Based on Denise Fayne's request for specific input on improving forms and publications, Area 2 will supplement the proposed solution with more specifics.

- **Tax Treatment of Health Benefits Education—Area 3**
This recommendation to educate small businesses about the favorable tax treatments of providing health benefits to their employees was sent to SB/SE. SB/SE replied that this issue should be sent to Forms and Publications. Area 3 agrees only in part to this response. The portion about revising the instructions and publications should be sent to Forms and Publications but there is a portion concerning educational workshops and online materials that fits into SB/SE Taxpayer Education and Communication (TEC) duties. This recommendation will be split into two portions and sent to both Forms and Publications and back to SB/SE.

ACTION: Handelman and Toy will reformat the Proposal on Tax Treatment of Health Benefits. It will be separated into two recommendations, one forwarded to Mike Chesman for TEC and the other to Forms and Publications.

- **TAP 04-003 Electronic Deposit of Form 1040X Refunds**
Area 3 recommended that IRS allow Direct Deposit of Refunds on amended tax returns. IRS responded that they would not be able to implement this suggestion and that TAP could pursue through Business Modernization. Area 3 is inclined to try business modernization.

ACTION: Hanna will place a discussion of the response from IRS on the Electronic Deposit of Form 1040X Refund on the Area 3 agenda. Area 3 will decide whether to accept IRS' response and close the issue or to rewrite the proposal and direct to Modernization.

- **TAP 04-053 Outsourcing of Tax Preparation**
Area 3 recommended that IRS require complete disclosure when preparers send their client's tax return information to a third party. This recommendation was forwarded to Nina Olson. Coston updated the panel last Joint Committee meeting that one of Olson's attorney advisors is preparing a response to this recommendation.

Joint Committee Issue Referral Form

The information from the taxpayer is recorded into the database in the raw form just as the taxpayer describes the problem (Brief Description of Problem). Handelman thinks the Issue Statement should first be authored by staff and then edited by committee members. Nicholas added that the analyst takes the brief description and distills it down to the issue statement also using and picking out the key words. This process is essential to provides focus to the preliminary research.



Handelman objects to staff importing the information from the research report to the referral form. To maintain TAP's independence, the referral form should be authored by TAP members and not staff. Other members did not recognize the conflict. First, the term "import" refers to bringing the information already in the Contact Database from the Research Report to the referral form. Also, staff is writing the referral under the committee's direction. Staff takes direction from the committee in writing the referral and committee members edit if it doesn't reflect the committee's discussion. It is common in the business world for staff to draft a letter or proposal and then the manager to do the "fine tuning" of the document. Handelman stated that in the academic world this would be considered plagiarism but could accept that this is a common business practice. **Committee reached agreement that the authoring of the form is not as important as does it reflect the committee's thoughts.**

Smedley questioned why the form was being revised, inquiring as to what was wrong with the old form. At the request of the first TAP Joint Committee, the Office of Taxpayer Burden Reduction proposed criteria for TAP to consider when making recommendations. This criteria plus the commonly accepted technique of problem solving directed the development not only of the Research Report, but the new referral form.

Twomley found the new format very difficult to follow; it has too many categories and is too repetitive; too redundant. Karwin suggested the form focus on the criteria for accepting proposals since what TAP needs is to garner support for TAP's recommendations.

Due to time constraints, discussion deferred until end of meeting.

Review and Approval of Area Recommendations

- **W-4 and Multi-job Withholding—Area 1**

There is a need to educate taxpayers about the possibility of under withholding in multi-job households when completing the Form W-4. There is a great deal of complexity in completing the form W-4 for middle to lower income households when one spouse may have more than one or two jobs or both spouses are working. It is an extreme hardship when people are living from paycheck to paycheck and then can't afford a tax liability at the end of the year.

A previous TAP recommendation was rejected by the IRS based on the amount of space on the form. The benefits to the taxpayer need to be clearly addressed to justify adding lines or changing lines on any form. The proposal alludes to but does not clearly state that taxpayers who owe large amounts at the end of the tax year withdraw from the system but it is not clearly spelled out. The recommendation refers to but is not explicit on how to change the form without adding extra lines. It was suggested that the proposal be rewritten to address these issues and the other criteria so it is easier for the IRS program owner to accept the proposal.

ACTION: Brodbine-Ghoniem will take the Under withholding in Multi-Job Households—Form W-4 back to Area 1 to reformat consistent with the definitions for Title/Short Description and Statement of Issue. The issue will be divided into two recommendations for elevation to Forms and Publications and to the program owner for the IRS website. Area 1 will also add discussion of the space needed for the proposal.

- **Refund Misleads Taxpayer**

This recommendation deals with non-filers who submit multiple returns at the same time. One year may have a refund and balances owed for others. Current year returns are processed sooner and the taxpayer may get a refund because the earlier tax year returns are not processed. The taxpayer, who may have limited means, cashes the refund check and then later is billed for the balance owed for the earlier tax years.

This proposal was approved by a previous Joint Committee. The minutes of the meeting



indicate the proposal was approved but also indicate the proposal was to be forwarded to Nina Olson. This is a clear error since Olson would not be able to affect the changes requested in the proposal. It is clear that the Joint Committee intended to elevate the recommendation; the question is to where. The proposed solutions go to multiple IRS program owners. It was decided that TAP staff will decide which IRS program owner could affect the change and submit the recommendations to the appropriate owner.

DECISION: Joint Committee reached consensus on staff separating the Refund Misleading Taxpayer proposal based on which function of the IRS could implement the solution.

ACTION: Toy will coordinate with Nicholas to reframe the Refund Misleading Taxpayer proposal based on which function of the IRS could implement the solution and forward to Sue Sottile.

- **Form 1065 Schedule D Change**

All TAP is asking in this recommendation is to add to this form lines for two additional entries, for which there is room.

DECISION: Joint Committee agreed by consensus to elevate the Form 1065 Schedule D Change to Forms and Publications.

ACTION: Toy will edit Form 1065 Schedule D Change proposal and forward to Nicholas for elevation to Forms and Publications.

- **Uniform Requirements for Taxpayer Identification**

There are discrepancies between what various volunteer sites accept to prove identification of themselves and persons claimed on their tax return. Taxpayers become annoyed if they are told what documentation is needed at one site and then gather that information and proceed to another site where they are told they need additional documentation. It was suggested that TCE be added to the recommendation along with VITA and then proposal was approved by consensus. This recommendation will be referred to Area 4 for direct elevation to the program owner.

DECISION: Joint Committee agreed by consensus to refer the Uniform Taxpayer Identification Requirements to Area 4.

ACTION: Ed Hanna will inform Area 3 that the Uniform Taxpayer Identification Requirements proposal was referred to Area 4 to be directly elevated to the program owner and invite the authors of the proposal to participate in the VITA discussions with the Area 4 Subcommittee.

ACTION: Toy will edit Uniform Taxpayer Identification Requirements proposal, and change title to reflect VITA/TCE, and then refer to Area 4 for elevation to VITA program owner.

- **TAS Authority to Release ACS Levies**

Existing TAS authorities can relieve hardship for automated levies but not those imposed by a function. The Restructuring Reform Act of 1998 is very clear that automated levies can be released by TAS but there has been a reinterpretation of the delegation of authority order that TAS cannot release levies imposed by the Automated Collection System (ACS). This causes hardship in TAS Areas like Area 7 where there is a time zone difference. The release of the levy necessitates numerous phone calls. Since the service center that can affect the change is two time zones away, TAS can not elevate the hardship timely. This proposal does not essentially change the TAS policy but cements the original interpretation. Area 5 just closed a



similar issue and the Joint Committee suggested adding a mention of this experience to the cover letter for this recommendation.

DECISION: The Joint Committee agreed to elevate the TAS Authority to Release ACS Levies recommendation by consensus:

ACTION: Toy will elevate the TAS Authority to Release ACS Levies to Nina Olson, the National Taxpayer Advocate after adding a paragraph to the transmittal letter indicating that Area 5 just closed a similar issue.

Joint Committee Operations

- **Monthly Reports**

Some chairs had problems with the report not easily expanding to two pages. The report has already been corrected and the corrected version will be redistributed. Brodbine-Ghoniem questioned why it was necessary to attach the committee's List of TAP Issues to the Monthly Committee report. Handelman replied that the reason is to verify the accuracy. It was decided that what was needed on the monthly report was a record of what changed regarding the issues during the month.

DECISION: Joint Committee agreed to no longer attach the committee's List of TAP Issues report to the Monthly Committee Report. Instead, chairs will note any issues that have a change in status, category, or phrasing during the month on the Monthly Committee Report.

ACTION: Toy will update the ongoing assignment reflecting the change in the Monthly committee report process, amend the form to reflect the change, and redistribute the corrected form to all chairs.

- **List of TAP Issues**

The report distributed to the Joint Committee is run in Primary Category order, then by the secondary category, and then by the title. The purpose of the report is to avoid duplication of efforts by working the same or similar issues. In order to readily find duplication, it is important that chairs of each committee accurately assign both the primary and secondary category to each issue. Analysts originally assign the categories but it is the responsibility of the committees and the chairs of the committees to determine the correct categories. The key word describing the issue should be the first word in the title. Additionally, many issue descriptions need to be rewritten to clarify and/or correct grammar and spelling errors. TAP was asked by the IRS Oversight Board to share information on what issues TAP is working. The List of TAP Issues would be the logical report to share; however, in its current state it is not ready to share. Handelman would also like this report to be on the TAP website to inform all taxpayers of issues TAP is considering. Chairs need to review the List of TAP Issues report for their committees each month for accuracy and revise as necessary.

ACTION: Chairs need to check accuracy of List of TAP Issues report each month and make appropriate revisions, such as assigning issue to another category, correcting grammatical or spelling errors, or clarifying the statement of the issue so that the public can understand the issues TAP is considering.

- **Annual Report**

The top portion of the Annual Assessment Report is rolled over to the TAP Annual Report; the bottom portion is for internal use. Handelman proposed eliminating the grades. The new performance measures might come up with some quantifiable measures that are not just guesses. The current headings were discussed and suggestions made for improvements in the form.



DECISION: The Joint Committee agreed to remove the grades from the annual self-assessment form and further agreed to change the heading "Outreach Activities" to "Outreach Summary" with the understanding that this summary will be a qualitative review of the committee's outreach activities rather than a listing. The Committee's outreach activity report will be attached to the Annual Self Assessment and distributed to all committee members and staff (there is no need to attach the outreach report to the report submitted to the Joint Committee as the information will be captured in a compiled outreach activity report).

ACTION: Toy will update the self assessment reports and distribute amended forms to all committee members and staff.

Communication Committee Assignments

Handelman requested that the Communication Committee look into video conferencing as an alternative to face-to-face meetings. Smedley asked about the status of the "What's on TAP" project." Area 4 composed a number of short (two to three paragraphs) articles and identified and contacted potential of media outlets. Area 4 agreed it was a great idea to bring this project nation-wide but there has been no movement. Handelman suggested the Communication Committee give top priority to the "What's on TAP" project and also consider how the List of TAP Issues report could be made public.

DECISION: The Joint Committee assigned the following tasks to the Communication Committee:

- **The "What's on TAP?" project (assigned top priority)**
- **Alternatives to teleconferencing such as videoconferencing**
- **Design a survey form for new members on recruitment experience**
- **TAP member Handbook**
- **Revise the Speaker Request Form and the outreach reporting process**
- **Maximize TAPSpeak and TAP website potential and educate members on their use**
- **Develop methods to answer question posed by Oversight Board "What do taxpayers think about TAP?"**
- **Implement the Communication Strategy**

ACTION: The Communication Committee will prioritize the listed Joint Committee assignments along with other issues that are already being worked and prepare a list of the issues showing a deadline for project completion at their May 2005 meeting. The Joint Committee will review the project listing at the June 2005 Joint Committee meeting.

Coston is compiling the exit surveys and will report to the Joint Committee at the June 2005 Joint Committee meeting. Smedley suggested sending the survey to non-continuing members about a month prior to the end of their terms to increase the likelihood they are completed thoughtfully and returned.

ACTION: Coston will compile the returned exit surveys and report to the Joint Committee at the June 2005 meeting.

ACTION: Coston will send out the exit survey to non-returning panel members in early September 2005.

Mary Ann Motza presented the Communication Committee Schedule of Work on the TAP Member Handbook. It was decided that the committee needs to ask for feedback from the Joint Committee earlier in the process and that time frame was moved up. In order to have the handbook completed timely, the Communication Committee would need to have the handbook essentially completed prior



to the September Joint Committee meeting. Since the goal is for finalization by the September Joint Committee meeting, it is essential that the Joint Committee preview the handbook prior to that date. It was decided that for this purpose it was best to schedule a special Joint Committee meeting for this assignment.

ACTION: Communication Committee will solicit input from TAP chairs on changes needed to the TAP Member Handbook requesting responses within two weeks. Communication Committee should add "Review Changes with the Joint Committee to the TAP Handbook Update Schedule shortly after the July 25 "Review with Communication Committee and Staff." The Joint Committee will schedule a teleconference to discuss the handbook outside of the regularly scheduled conference call.

September Face to Face Meeting

In view of the dissatisfaction members expressed about the number of administrative items on the agenda for this meeting, Handelman asked committee members to please comment on the draft agenda for the September meeting.

In addition to the expected agenda topics for IRS responses and Committee Action Items or Joint Committee Referrals, we should expect the annual self-assessment chair reports and a review of the TAP Member handbook. The agenda would also include a dry run of the annual committee oral reports. There was a discussion on the time needed for these reports and Smedley suggested it was more important to have substantive reports rather than cutting the reports to fit a specific time frame. The length of the reports at last year's annual meeting wasn't as much of an issue as the substance; the reports were too repetitive and became boring. McQuin suggested that as members gave input into the agenda, members think carefully of length of time of the meeting. If the day and a half meeting time frame does not fit the committee's needs, there should be consideration of extending the meeting time rather than taking necessary items off the agenda.

ACTION: McQuin will check whether it is better to meet Thursday afternoon or a full day on Saturday for the Las Vegas Joint Committee meeting.

ACTION: Handelman will add discussion on power point presentations for Annual Meeting to June 2005 Joint Committee agenda.

Closing

Reminder that there is no Joint Committee teleconference in May.

Brodbine-Ghoniem questioned which referral form committees should use until a revised form is approved by the Joint Committee; the newly revised form or the original form. Smedley suggested that unless Joint Committee comes to agreement that addresses the needs of staff, members and IRS, the original form should be used. It was agreed that committees should continue to use the original form with the caveat that committees should take the criteria proposed by the Office of Taxpayer Burden Reduction into consideration. Karwin suggested that the referral form address all issues listed by IRS in evaluating a recommendation. Consensus was reached on forming a subcommittee to revise the Issue Referral Form.

DECISION: Issue Referral Form Subcommittee formed. Members are Smedley, Twomley, Hanna, and Brodbine-Ghoniem; Toy will provide staff assistance. The purpose of the subcommittee is to compare the original and new Joint Committee issue Referral Form along with the Proposed Criteria for TAP Recommendations and determine which headings and format best suits the needs of TAP and the IRS.



Karwin expressed sympathy with Guthman's frustration with the level of administrative minutiae that is seemingly avoidable and suggested putting the administrative issues into subcommittees to work and then report back to full committee. There was back and forth discussion on this issue and concerns that there needed to be some upfront discussion of the issue before assigning to a subcommittee. The difficulty of having a large group discussing an administrative issue was discussed and it was agreed to assign administrative items to a committee after asking for general committee comments on the topic.

Date Minutes Approved by Committee: 07/20/2005

Attachment 1

**Taxpayer Advocacy Panel – FACA Q&A
May 13, 2005**

1. In California, we have fairly strict conflict of interest laws with respect to government officials and members of advisory commissions and committees. Those laws require both the disclosure of conflict of interest information, through the annual submission of a report of financial interests, specifically defined by dollars amounts set by regulation, and disqualification from participation in a decision or even attempting to influence a decision when the financial interest exceeds a specific dollar amount. Does the federal government have similar regulations, and do they apply to the Taxpayer Advocacy Panel?

Yes, the federal government does have similar ethical standards of conduct regulations, conflict of interest statutes, and financial disclosure reporting requirements. However, the application of these provisions to advisory committee members is dependent upon the nature of their committee membership. A person who presents the views of a nongovernmental group that she represents is not usually considered to be an "employee" of the government. As such, "representative" members are not subject to the rules governing ethical standards, conflict of interest, and financial disclosure.

From page 21 of the TAP Member Handbook:

Taxpayer Advocacy Panel (TAP) members are selected by the Secretary of the Treasury and are expected to serve the term of their appointment. As representative members, you are not considered employees of the government, and are not subject to the Office of Government Ethics' Standards of Ethical Conduct for Employees of the Executive Branch. However, the Internal Revenue Service has always encouraged its advisory committee members to comport themselves in accordance with the Standards of Ethical Conduct. As volunteers, we ask that you adhere to the provisions set forth in this document during your appointment period.

Guiding Principles of Ethical Conduct:

- TAP members should not directly or indirectly use or allow the use of materials purchased with government funds for other than TAP related matters.
- TAP members should not use their official appointment in a manner that is intended to further, or give the appearance of furthering, their private, financial, or business interests.

2. If current federal regulations do not apply to the Taxpayer Advocacy Panel, would the Panel have the ability to set its own requirements for financial disclosure and disqualification from decision making based on the financial interests of a member of the Panel?

Federal advisory committees are able to establish their own operating procedures (TAP's operating procedures are set forth in the TAP Member Handbook). In theory, the Taxpayer Advocacy Panel has



the ability to adopt financial disclosure requirements and other ethical standards of conduct. However, because the Office of Government Ethics has determined that its ethical standards of conduct regulations, conflict of interest statutes, and financial disclosure reporting requirements do not apply to representative members of advisory committees, the Office of Government Ethics or the Department of Justice would not have the ability to sanction a TAP member for a violation of these rules. However, as part of the TAP's operating procedures, the TAP could state that TAP members are expected to follow the Standards of Ethical Conduct to the extent practical. Because normal enforcement mechanisms are not available, the TAP would have to consider additional procedures for enforcing the standards.

3. It is unclear to me the extent to which the FACA contemplates that federal advisory committees will be self-governing and the extent to which they are to be subject to direction by the sponsoring agency. How is authority and responsibility for managing TAP to be allocated between volunteer members and IRS staff? Specifically, I seek guidance as to which sort of management decisions the IRS is authorized to decide unilaterally, which management decisions TAP members are authorized to decide unilaterally, and which decisions are to be made jointly. Some examples of what I mean by management decisions are:

- (1) when and how often meetings are to be held;*
- (2) subjects to be addressed at meetings;*
- (3) who is to conduct meetings;*
- (4) committee operating procedures;*
- (5) how elections are to be conducted; and*
- (6) establishment of administrative subcommittees.*

FACA and its accompanying regulations call for the agency head, Committee Management Officer (CMO), and Designated Federal Officer (DFO) to develop agency guidelines and management controls that include clear operating procedures that specify the desired relationship among advisory committee members and agency staff. FACA §8; 41 CFR §102-3.125. In accordance with this directive, the TAP Member Handbook was established to provide guidance on the allocation of management responsibilities to the extent that FACA and the regulations are silent.

Specifically:

1. The TAP Charter states that subcommittee meetings shall meet approximately once each quarter. Committee chairs are to work with the DFO and TAP manager (or IRS Program Manager, if appropriate) to determine meeting frequencies and times. TAP Member Handbook, pp. 14, 17.
2. The DFO approves the meeting agenda. FACA §10(f); 41 CFR §102-3.120(b). However, committee chairs are to work with the DFO in developing the meeting agenda. TAP Member Handbook, pp. 14, 17.
3. The DFO is responsible for calling and adjourning the meetings of advisory committees. FACA §§10(e) and (f); 41 CFR §§102-3.120(a) and (e).
4. Committee operating procedures are addressed in the TAP Member Handbook. The agency head, CMO, and DFO are responsible for developing guidelines. FACA §8; 41 CFR §102-3.125.
5. The TAP Member Handbook states that the Chair is to be elected by the Panel, but does not set forth the procedures for conducting the election.
6. The creation and operation of subcommittees must be approved by the agency establishing the parent advisory committee. 41 CFR §102-3.35(b).

4. What sort of information about IRS operations is the IRS authorized or required to convey to TAP members to facilitate informed participation in management decisions?



TAP issue committees work on issues delegated to them by the IRS. They are supported by the Wage and Investment and Small Business/Self-Employed operating divisions of the IRS. Issues to be worked by issue committees will be selected by the IRS based on strategic priorities.

Each issue committee is empowered to work directly with the IRS program owner to provide input on the issue before them, address status and progress of the issue, and identify concerns in design, implementation and linkages of the issue. There is no authority for the TAP issue committee to demand information that the IRS program owner is not willing to provide.

Attachment 2

Elevating Forms, Publication and Instruction Changes

The Forms and Publication Division works under very rigid timeframes for changes and updates. Unlike most government agencies that revolve around a fiscal year, the process for changing forms, publications and instructions operates on a calendar year (January through December) and the process can span more than a year.

The process for changes to forms, publications and instructions can be divided into two groups:

1. Those that need programming or computer changes
2. Those that do not require programming and computer changes

The time needed for programming changes is longer because Forms and Pubs must complete a Request for Information Services (RIS) which puts the IT folks on notice that a change is desired. This RIS is just one of many IRS IT receives for changes to computer various systems. All such requests are prioritized by importance, cost impact and other factors. Additionally, any program changes must be tested prior to implementation which adds to the length of time to complete. For example: A RIS for 2005 forms requiring computer programming must have been made by February 28, 2003.

Timeline for recommendations to Forms & Publications:

Changes that require computer programming:

Recommendation Submitted:	Viability Research and RIS will be completed:	Implementation Date:
April 2005	February 28, 2006	2007

Changes that do not require computer programming:

Recommendation Submitted:	Response from Forms & Pubs	Implementation Date:
June 2005	Timeframe TBD	2005

Area committees will continue to raise and work issues related to changes to forms, publications and instructions within the committee. Once the change has been approved by the Joint Committee, the referral will be forwarded to Judi Nicholas to elevate to the Director, Forms and Publications. Requests requiring programming changes will receive a letter acknowledging receipt of recommendation. After



the recommendation has been fully reviewed to determine feasibility and impact a subsequent letter with the results of that review will be sent to the committee. Responses to requests that do not require computer programming will be sent to the committee after review for feasibility and impact.



Joint Committee Minutes

April 20, 2005

Members Present

- Elizabeth Brodbine Ghoniem, Area 1
- Larry Combs, TAP Vice-chair
- Anthony DiMartino, Area 2
- Michael Guthman, W&I Notices
- Gwen Handelman, TAP Chair
- Edward Hanna, Area 3
- Thomas Karwin, Area 7
- Leslie Malcomson, EITC
- Paul Nagel, SB/SE
- Teresa Smedley, Area 4
- Tom Seuntjens, Communication
- Virginia Symonds, Area 6
- Bruce Twomley, MLI
- Sherry Whah, Ad Hoc
- Bill White, for Area 5

Members Absent

- Nan Wilson, Area 5

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

- Steve Hoffman, Area 4

Welcome / Announcements / Review Agenda

Roll Call (Quorum is Ten)

Quorum met.



Review of Assignments

The item on identifying individuals and organizations to send paper copies of annual report and those to notify by email was carried over since not everyone fully understood its intent.

Portions of the Chairs' assignment to work with their analyst to review the TAP recommendations for adequate answers will be carried over as ongoing after this initial review of all assignments. Area Chairs should put an action item on the monthly committee report if an area issue has not been responded to for several months; Issue committee chair should not follow same process but work with their analyst to discuss with the Program Owner. An important part of TAP is to ensure that issues do not get lost so please review the status report to make sure every issue is listed accurately.

ACTION: Area chairs should work with their analysts to review the TAP Area Recommendation Status report to identify recommendations that have not been addressed adequately by the IRS or NTA and prepare follow-up letter to attach to monthly report for Joint Committee to elevate. If any recommendations that require further tracking are not listed on the TAP Area Recommendation Status Report or are listed as "closed," note this on your monthly report so that the Status Report can be corrected.

ACTION: Issue Committee chairs should work with their analysts to check whether committee recommendations have been fully or partially implemented and to request feedback from program owners if the committee has not yet been advised as to implementation of some recommendations.

Review / Approve Minutes

Minutes were approved by consensus with no changes.

National Office Report

Bernie Coston reported that as of this morning, 570 applications have been submitted, 267 in final and 303 in draft. Each office will contact those with applications in a "draft" status as a reminder to submit the application as final. The staff contacted the Local Taxpayer Advocates (LTAs) and government liaisons in the states where numbers of applications are deficient to ask for help in getting the word out about TAP. Staff also contacted the TAP members in those states asking them to utilize outreach opportunities and other vehicles to get the word out about TAP recruitment. Steve Berkey is working to get another article in the Wall Street Journal too.

Coston spoke to Nina Olson, National Taxpayer Advocate (NTA), about TAP recommendations.

- TAP 04-010 Taxpayer Rights Under RRA98–Olson has agreed to this proposal. The Internal Revenue Manual (IRM) section has been rewritten and the rewrite copy forwarded to Olson for review.
- TAP 04-053 Outsourcing of Tax Return Preparation. Olson addressed this issue in her Annual Report to Congress. The recommendation is assigned to one of Olson's attorney advisors for response within the next month.
- TAP 04-051 Advertising TAP in Publication 1546–Olson agreed and is receptive to putting information that TAP exists and is an independent group of volunteers in this publication. The publication is being revised and information will be included.
- TAP 04-054 Expanding Third Party Authorization Term and TAP 04-055 Provide Third Party Designee Notices Automatically– Coston sent an email to Brien Downing regarding these issues and will follow-up with telephone call if he has not received response by next week.



Gwen Handelman noted that the final legislative form that was approved by Olson was not distributed. Coston will send out.

Handelman asked if everyone received a copy of Commissioner Mark Everson's and Olson's testimony about the Internal Revenue Service (IRS) budget. Olson commented that IRS had not contacted the Taxpayer Advocacy Panel (TAP) before IRS made decisions on cutting back customer service. Handelman agrees that TAP should have been consulted. IRS is not allowing TAP to do what it was created for...for providing predecisional input to improve customer service and satisfaction. If the Joint Committee is agreeable, Handelman will draft a letter to Commissioner Everson expressing TAP's concern that TAP was not consulted and ask that the closure of Taxpayer Assistance Centers (TACs) be deferred. The Commissioner's testimony says 70 to 100 Taxpayer Assistance Centers (TAC) will be closed. In addition to addressing concern that TAP was not consulted, TAP should make a positive statement that assistance centers shouldn't be closed. TAP has addressed concern with decreasing service in TACs previously.

Handelman asked each Joint Committee member to comment. Elizabeth Ghoniem agreed a response is warranted. TAP's approach should be to explain the value of consulting TAP. TAP is the voice of the taxpayer. She agreed with not closing TACs as well. Larry Combs said TAP should respond and also request that the IRS consult with TAP before making these decisions since we represent taxpayers from across the nation. Tony DiMartino said the service provided in TACs has been going downhill and TAP needs to take a very strong stand. Mike Guthman said that IRS should let TAP do their job and that TAP needs to take a strong stand against closing TACs. Ed Hanna agreed IRS should have contacted TAP before making these decisions.

Tom Karwin agreed that TAP should be consulted before the decision is made but does not have enough information to agree that TACs shouldn't be closed. He would like to know the rationale behind the decision. Making decisions on budget cuts are difficult. The Commissioner stated that service at the TACs involve lengthy waits and not always accurate response. Karwin agrees that IRS should improve electronic service. This is a very complicated issue. Leslie Malcolmson said she already learned through the Volunteer Income Tax Assistance (VITA) program that the IRS was cutting back and that VITA might be expected to fill the gap in service. She also agreed that TAP should have been asked for pre-decisional input. Paul Nagel commented that by reducing services, IRS may increase the tax gap. Tom Seuntjens said the letter should be sent because TAP should provide the taxpayer's side. If services are cut, taxpayers are hurt. TAP needs to support taxpayers in general. Don't give up on all services. Teresa Smedley said that rarely has she felt as frustrated as she does about this issue. The TACs provide service to the taxpayers who need it the most. Virginia Symonds asked if a timeline was provided for the closures. Sandy McQuin answered that since Everson was addressing next year's budget, the cuts would come soon, but she has not seen a timeline. Bruce Twomley said TAP needs to send a strong letter – as tough as you can muster. Bill White said Area 5 has a subcommittee looking at TACs, their operating procedures and possible partnering with the state. Perhaps the IRS could share facilities to cut costs. Then maybe some of the sites could stay open. Area 5 is also looking at the TACs and their operating procedures to make additional recommendations. Coston asked Malcolmson if she knew what effect these closures would have on the VITA sites. Malcolmson responded that they were told their sites would have to expand their income cutoffs upward.

After a discussion between Karwin and Handelman regarding his comments, Handelman recapped by saying all agreed TAP should have pre decisional input before IRS made decisions on cutting back on customer service. Handelman agreed to draft the letter and committee members will approve by email. A copy of the letter will be sent to Olson and Treasury.

ACTION: Handelman will draft letter in response to testimony from IRS Commissioner Mark Everson and the National Taxpayer Advocate, Nina Olson, to the Senate Finance Committee on the proposed Budget for the IRS for Fiscal Year 2006. The draft will be circulated by email for comment and approval to the Joint Committee.



IRS Responses:

- *TAP 04-037 Low Balance Due Abatement*
Area 3 proposed that the amount of the low balance due abatement be raised to \$25.00. The IRS responded that the cost of collecting the amount was much less than the amount collected so IRS did not accept the proposal. IRS did state that IRS would conduct further research to determine if raising the amount from the current \$5.00 to an amount less than the suggested \$25.00 would be feasible. Area 3 drafted a letter thanking IRS for its response and asking for additional information on the research conducted. The letter was approved by consensus.

ACTION: Handelman and Toy will make appropriate revisions to the letter regarding IRS's response on the Low Balance Due Abatement and send over Handelman's signature to Sue Sottile.

- *TAP 04-021 Tax Treatment of Health Benefits/Education*
Hanna said that TAP has never received a proper response to this issue. Small Business/Self-Employed (SB/SE) responded that this needs to go Forms & Publications which is in Wage & Investment (W&I). Handelman disagreed with IRS' response. A portion of the proposal had to do with the information in publications but another part asked for IRS to begin an educational program. This item will be brought back to Area 3 for further discussion and possible splitting of the issue between Forms and Publications and SB/SE Taxpayer Education and Communication (TEC).

Action: Hanna will place the IRS response on Tax Treatment of Health Benefits/Education on the Area 3 Agenda for discussion.

Monthly Committee Report Action Items:

- *TAP Handbook*
Seuntjens said the Communication Committee would like to -update the TAP Member Handbook. Procedures have been changed and the handbook needs updating. Also, the handbook is meant to be a living document and is always in flux. The format is fine. A communication subcommittee proposes to rewrite the handbook and bring it back to the full communication committee and then to Joint Committee for approval. **Consensus reached on assigning this project to the Communication Committee.** Handelman asked for a timeline for completion of various sections and suggested the first stage in updating the handbook is to solicit input from TAP members. The hope is to have the final handbook completed by the September face-to-face meeting. Seuntjens said his first step is to ask the chairs for input because the members of the Joint Committee are a good representation of the panel. Chairs should think about their input and provide at the Chicago meeting.

Judi Nicholas, Steve Berkey, and Marla Ofilas are the assigned staff for the Communication Committee. They will assist the Communication Committee with the TAP Member Handbook.

ACTION; Seuntjens will present Communication Committee time line for updating TAP Member Handbook to Joint Committee in May.

Committee Operations

- *Distribution of assignments as attachments to agenda*
Committee agreed that sending out assignments a few days after the meetings worked well and agreed to continue the practice which allows more time for completion



of assignments. In addition, assignments will no longer be reprinted at the end of the minutes but will be attached to the agenda for the next meeting.

- *Issue Referral Form*
The new referral form was included in the last mailing. Everyone should now use this new format. Toy will send out an electronic blank format, as well as the directions on what should be in the form. Handelman asked for comments. Members mentioned they were not aware of new format and there are issues ready for referral to the Joint Committee using the prior format. **It was agreed that referrals near completion do not need to be redone in the new format.** Twomley asked if this form mirrors the forms used by the IRS. Toy said the form was developed using input from the Office of Burden Reduction. Handelman would like the referral form and process put on the May agenda for a half hour discussion. Based on the template, Handelman believes too much of the referral is coming from the research report rather than from panel members. DiMartino asked if Handelman meant research should be done by a TAP member rather than staff. Handelman responded not necessarily. The analyst could do research but research is frequently done by a combination of staff and panel member. The statement of issue, explanation of background, and analysis should be authored by a panel member, not a staff person. Part of the discussion will be what portion of a volunteer recommendation is TAP comfortable having staff prepare.

ACTION: Handelman will add discussion of Joint Committee Referral Form to May agenda.

ACTION: Toy will send out electronic version of the newly revised Joint Committee Issue Referral form.

Handelman reiterated that monthly committee reports should be circulated to committee managers, DFOs, committee members, Handelman and Toy.

May Meeting Update

- *Travel Update*
All travel information was sent out this week.
- *Draft Agenda*
ACTION: All should review the draft agenda for the May Meeting and forward suggestions for improving to Toy by Wednesday, April 27, 2005.
- *Speaker/Media Outreach Reporting Feedback*
Need feedback on this report and the process in general. Members will be reluctant to complete if the form does not adequately address all the different types of outreach and/or is cumbersome.
- *Topics for discussion with Chris Lee*
ACTION: All chairs should send feedback to Toy, Handelman, and Coston on topics for discussion with Chris Lee, Attorney Advisor for the National Taxpayer Advocate working with TAP, prior to May 6, 2005.

Meeting Adjourned



Joint Committee Minutes

March 16, 2005

Members Present

- Elizabeth Brodbine Ghoniem, Area 1
- Larry Combs, TAP Vice-chair
- Anthony DiMartino, Area 2
- Michael Guthman, W&I Notices
- Gwen Handelman, TAP Chair
- Edward Hanna, Area 3
- Thomas 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
- Mary Ann Motza, Communication

Staff Present

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

Welcome / Announcements / Review Agenda

Gwen Handelman announced that for this meeting she wanted to stick to the time allotments on the agenda. To do this the chairs' report on responses needs to be kept to about two minutes each. Please provide Handelman feedback on whether or not this improves the meeting.

Roll Call (Quorum is Ten)

Quorum met.

Review of Assignments

Handelman pointed out the new section called "Ongoing Assignments" at the end of the minutes. These ongoing assignments will be carried at the end of the minutes each month until the TAP member procedural handbook is updated to include the assignments. Barbara Toy will complete the list by pulling ongoing assignments out of prior Joint Committee minutes.

ACTION: Toy will compile a list of ongoing assignments and add it the end of the minutes each month until the TAP Handbook is revised and the assignments included.



Not all chairs placed the meeting satisfaction survey on their meeting agenda for discussion so item is carried over for next month. Some hard copies of the annual report are still available. Please identify who should receive hard copies as well as those who should be provided the link to the annual report. Remember, there are only 500 hard copies so the supply is limited.

Mary Ann Motza reported that the Communication Committee organized into three subcommittees and believes one subcommittee was considering ways to survey the public for comments on TAP and its mission but suggested this item remain on assignment list until it is confirmed. Handelman said this particular issue was raised by the Oversight Board. Judi Nicholas added that the issue would be addressed by the Communication subcommittee on outreach (which has not met yet).

Nina Olson, National Taxpayer Advocate (NTA), is having a new response prepared for TAP 04-010, Taxpayer Rights Under RRA98. Bernie Coston's meeting with NTA was delayed so he does not have a response on the legislative form. Coston is creating an email for stakeholders with a link to the annual report. Handelman said she is working on a cover letter for both hardcopies of the annual report and a version for emails that includes the link.

Toy added the status and date of response to the TAP recommendation summary which will be distributed for the quarter ending March 31.

ACTION: Handelman will write transmittal letter to go with both hardcopies of the 2004 TAP Annual Report and the email to constituents with a link to TAP annual report

National Office Report

Coston stated that the Taxpayer Rights and the Change TAP Name proposals are being worked and he hopes to have responses by the next meeting.

Recruitment is moving forward. Staff is testing the web application this week. Staff is preparing the news release announcing recruitment and is looking at which states need members and alternates.

Handelman asked if there was any feedback from the media release on the annual report. Coston said they did a media blast in the banner of the IRS.gov website and it was highlighted on the TAS website, the IRS intranet, and in Tax Notes. Steve Berkey said TAP did not get as much coverage as was hoped in bigger publications since it was a hot news day. McQuin said Toy had two requests for copies of the annual report for distribution at liaison meetings.

Review / Approve February Minutes

The minutes will be corrected to eliminate duplication and correct minor grammatical errors. February 16, 2005, minutes were accepted by consensus.

IRS Responses

- *TAP 04-037 Low Dollar Balance Due Abatement*
Ed Hanna stated Area 3 is preparing a response on this issue. They are asking to be kept informed on any additional research the IRS is performing to determine if the abatement should be increased more than the current five dollars but less than the 25 dollars TAP proposed.
- *TAP 04-024 Innocent Spouse--Notification of Non-Requesting Spouse*
Teresa Smedley said Area 4 was pleased that the IRS agreed to incorporate some of their recommendations when forms are changed in 2006. Area 4 will place this issue in the parking lot and follow-up to see the final outcome.
- *TAP 04-026 Innocent Spouse Outreach*
Smedley said the IRS did not address their questions directly. Since the IRS stated that the



affected population is too small for this issue to be addressed, the subcommittee decided to close this issue. They decided to pursue this as individuals as opposed to a committee.

- *TAP 04-046 Married Filing Separate Income*
Area 4 accepted the IRS response to this recommendation. The proposal was rejected; the status should be changed to "Closed, Proposal Rejected."
- *TAP 04-002 Form 6251, Alternative Minimum Tax - Individuals*
Nan Wilson reported that IRS partially accepted the revisions Area 5 suggested to this form. Area 5 accepted IRS response.
- *TAP 04-045 Address Change*
The recommendations were partially accepted by the IRS. The response is accepted. Close issue.
- *TAP 04-044 Tax Transcripts for Taxpayers*
IRS could not accept the Area 5 recommendations and explained the reason. Close issue.

Monthly Committee Report Action Items

Ed Hanna announced that the IRS made the changes to the Schedule K-1 that Area 3 recommended but the Joint Committee rejected twice.

Simplify Communications to Taxpayers

Tony DiMartino said Area 2 used Publication 519, U.S. Tax Guide for Aliens, as an example that IRS instructions and forms are just too complicated for a taxpayer to do their own taxes. Several Area 2 members also looked at the guide for senior citizens and found it directed the reader to check 19 other publications or instructions. The estate tax return publications and instructions are also complicated. Basically, an ordinary citizen would not be able to understand the instructions. Handelman asked if the IRS is committed to review each form and publication on a schedule similar to the schedules for notices. Nicholas said that Denise Fayne, Program Owner for Forms and Publications, and the Ad Hoc Committee have not had a discussion on a time line for reviewing all forms and publications. DiMartino said Area 2 is going to use Publication 519 as a springboard for looking at other forms and publications. It was suggested that it would be useful for Area 2 to find out if there is a schedule and if so, find out where Publication 519 sits on the schedule. Ferree will obtain this information.

Handelman said this proposal has good ideas but is presented more as a series of observations than specific recommendations. The language needs tweaking for clarification. Committee members who have additional comments or suggestions regarding this issue, should forward them to Nancy Ferree who will forward them to panel member Theodore Perros.

ACTION: Nicholas will work with Ferree on obtaining a contact in Forms and Publications to determine if there is a schedule for improving publications and one for forms similar to the Notice Improvement Schedule and if so, where Publication 519, U.S. Tax Guide for Aliens, falls on the list. Also check on the Publication 554, Older Americans' Tax Guide, and the instructions for Form 1041, U.S. Fiduciary Income Tax Return.

ACTION: DiMartino will report back to Area 2 and Theodore Perros, the author of the referral, Simplify Communications to Taxpayers, concerning comments from the Joint Committee on rewording the proposed solution to make the recommendations more specific.



ACTION: All chairs should forward specific comments on the referral, Simplify Communications to Taxpayers, to Nancy Ferree who will forward them to panel member Theodore Perros

Committee Operations

Handelman reminded the chairs that their midyear reports are due at the May meeting.

- **Monthly Committee Report**

Smedley said the information reported on the Monthly Committee Report is redundant, the same information is in the committee's minutes and reports from the database. Every month the report gets longer and longer. Last year, it was a synopsis but now they are more like minutes. Some reports are going two or even three pages. If members really want all the details, they could refer to the minutes. Smedley suggested going back to the synopsis. The outreach activity is already reported in the monthly outreach report and the active and parking lot issues are on the List of TAP Issues report. Handelman said the reports were intended to be a summary and synopsis – highlights of activities and issues. Handelman suggested the detailed changes based on her experience preparing the annual report last year. The information on the monthly committee reports and the information in the database did not match and all of the necessary information was not readily available as some of the monthly reports were very detailed, others vague. Smedley suggested running a monthly outreach report. Tom Karwin agreed. Area 7 just received a very detailed outreach report. He found no need to transcribe the information again on the Monthly Committee Report and just referred to the report. Toy suggested that each analyst run a monthly issue and outreach report for the committee and review the reports with the chair. Smedley suggested the analyst send the reports out by the first of the month to the chairs which allows the chairs time to review for duplication and correction. **The Joint Committee agreed to this new procedure.**

Next, there was a discussion if only Area committees need to run the outreach activity report or if issue committees also report outreach activity. Bruce Twomley said some issue committees have substantive outreach reports which could be difficult to report in the area committees since members from more than one area may be involved. Sherry Whah said all their outreach reporting is done in the area. Coston said that outreach is not typically an issue committee responsibility. Motza said that outreach falls under the area of responsibility for the Communication Committee. She will bring this issue on how outreach activity should be captured and reported to the Communication Committee for discussion. Coston's concerns will be addressed by the Communication Committee. Handelman asked the Communication Committee to also bear in mind that the reports are only internal. Coston added that the information from the reports is carried over to the annual report.

ACTION: Toy will run a comprehensive Speaker/Media Outreach Report on a monthly basis and send out to all Joint Committee members and staff.

ACTION: Chairs--the Monthly Committee report should be a synopsis of the committee's activities for the month. All activity should be summarized briefly on the report. Highlight the committee's or subcommittee's accomplishments regarding issues, guests, or outreach activities. The report should recap oral committee proposals and any IRS responses. In addition, the report is used to transmit written documents to the Joint Committee--referrals to the Joint Committee from the area committees, written issue committee proposals, and IRS responses.

ACTION: Chairs--review Speaker/Media Outreach report and the List of TAP Issues report for your committee on a monthly basis. Work with your committee analyst to ensure the reports are complete and correct prior to the 5th of each month and attach to monthly committee report.



ACTION: Chairs—A copy of the Primary/Secondary Categories for Issues is attached to the back of the List of TAP Issues report. In the past, two copies of the issue matrix were sent out each month, one sorted by category; the other sorted by committee. The purpose of sending the report sorted by committee was for chairs to ensure their committee information was correct and complete. Since each chair will receive an individual committee report on a monthly basis for review, the issue report by committee is no longer necessary. The purpose of the issue report sorted by category is for chairs to ensure that committees are not duplicating efforts. To ensure that the report is effective, similar issues need to be categorized the same. Chairs should use the Primary/Secondary Category chart in conjunction with the List of TAP Issues report to ensure their committee’s issues are properly categorized. Chairs should notify their committee analyst of any changes to the primary and secondary categories or the Issue Summary so the analyst can update the Contact Database.

ACTION: Area chairs should talk to committee members about the importance of submitting outreach reports so that all outreach and media activity is captured for the TAP Annual Report.

ACTION: Prior to the first of each month, analysts should submit both the Speaker/Media Outreach Report and the List of TAP Issues report for assigned committees to the chair of the committee. The chair will review the reports and discuss any corrections and/or additions. Changes or updates to the reports must be input to the Speaker/Media Outreach database and/or the Contact Database prior to the 8th of each month. Note: the Speaker/Media Outreach Report for issue committees is run only when the committee has activity during the month.

ACTION: The Communication Committee should address how to capture and report outreaches for issue committees on their agenda, considering that outreach is not typically an issue committee responsibility. The Communication Committee will report back on this assignment during the April Joint Committee meeting

- **List of TAP Issues**

The List of TAP Issues is helpful for identifying possible duplication of issues. To be effective, there is a need for similar issues to be categorized in the same way. A summary of categories is attached to the report and chairs are responsible for categorizing the issues correctly.

- **Tracking Issues**

Handelman suggested that a subcommittee of the Joint Committee be formed to look at various reports, the Area Recommendation Status report, the Recommendation Summary, and the Recommendation Index. The subcommittee would decide what the Joint Committee needs to know and the best way of providing the information. Handelman asked for volunteers noting that a recommendation would be due by the May meeting. The Tracking Subcommittee members are: Larry Combs, who will coordinate, Ed Hanna, Leslie Malcomson, and Sherry Whah. Whah said she will not be as involved until after April 15. All chairs should provide all complaints, concerns, and feedback to the subcommittee. Toy will be the primary analyst for the Tracking Subcommittee.

ACTION: Subcommittee will determine what information Joint Committee needs to track elevated recommendations and review the three current tracking reports—Area Recommendation Status Report, Recommendation Index, and Summary of Recommendations for possible consolidation and improvement. Report to Joint Committee is due at May face-to-face meeting.



Face to Face Meeting Update

The locations of the face-to-face meetings have been identified. The May meeting is in Chicago, and the Joint Committee will meet in Las Vegas in September. A hotel has been identified in Chicago but the contract is not finalized. Patti Robb will send out the travel information after the arrangements are completed.

Meeting Satisfaction Surveys

Combs asked whether committee members preferred using the written meeting satisfaction survey, if they preferred to give orally, or use a combination of both. Elizabeth Brodbine-Ghoniem would like to complete the form; it is simple and only takes a few moments to complete. Nagel asked that closing comments be left on the agenda giving each member an opportunity to speak each month (but should not be considered the meeting satisfaction survey). The Joint Committee decided to use the written survey. Combs then asked the committee who should receive the results. Smedley said the survey is not helpful unless everyone sees the comments. **The Joint Committee agreed the survey will be written; results compiled and shared with all committee members and staff.** Combs asked all chairs to complete the survey after each meeting.

ACTION: Toy will send out the Meeting Satisfaction survey after each Joint Committee meeting. All chairs will complete and return to Toy. The surveys will be compiled and results shared with all Joint Committee members and staff.

Closing Comments from Each Member

DiMartino was glad the issue of monthly reports came up; it is important to get all the information, but there is room for condensing. Twomley told Coston he was appreciative of his persistence on issue 04-010 and his plan to follow-up on it. Whah would like more detailed information on the satisfaction survey.



Joint Committee Minutes

February 16, 2005

Members Present

- Elizabeth Brodbine Ghoniem/
Dorothy Havey, Area 1
- Larry Combs, TAP Vice-chair
- Anthony DiMartino, Area 2
- Michael Guthman, W&I Notices
- Gwen Handelman, TAP Chair
- Edward Hanna, Area 3
- Thomas Karwin, Area 7
- Leslie Malcomson, EITC
- Owen Oatley, SB/SE
- Virginia Symonds, Area 6
- Bruce Twomley/
David Terrazas, MLI
- Sherry Whah, Ad Hoc
- Nan Wilson, Area 5

Members Absent

- Teresa Smedley, Area 4

Staff Present

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

Guests

- Mary Ann Motza, Vice Chair Area 6 & Communication
- Eileen Shuman, Area 1
- Jim Abraham, Area 4

Welcome / Announcements / Review Agenda

Handelman welcomed the chairs and vice chairs. The National Taxpayer Advocate (NTA), Nina Olson, is unable to be on the call today. Hopefully, she will be on a future call to discuss TAP partnership with Low Income Tax Clinics (LITC). Elizabeth Brodbine-Ghoniem's agenda items will be moved to the top of the meeting since she needs to leave the call.

Roll Call (Quorum is Ten)

Quorum met.



Monthly Committee Report Action Items

Business Cards

Ghoniem said that Area 1 has new members excited to begin outreach but do not have business cards and asked about the current status. TAP just recently heard there is a problem with funding. Ghoniem suggested communication back and forth between staff and members when problems arise.

Travel Expense Reimbursement Problem

Some members are frustrated because they have not yet received reimbursement from the annual meeting. Some are thinking of resigning. This could have been avoided if the staff would notify members when a problem occurs instead of volunteering to follow-up on the situation as members raise the issue. Sandy McQuin noted that the staff is not notified when reimbursement checks are mailed so panel members need to communicate with staff if the reimbursement check is not received within four weeks. Communication between staff and members is the key here. Bernie Coston will send out an all-TAP email to apologize for the problems encountered and ask anyone who has still not received reimbursement to contact staff. In the future, staff will make sure announcements go out in a more timely fashion. Coston added that TAP is trying to get the reimbursements direct deposited in the future.

ACTION: Coston will send out an all-TAP member email regarding problems encountered with the travel expense reimbursement.

Track Issues until Implementation

There is some concern that the IRS will not follow-through on recommendations. In addition, Area 1 believes an issue is not closed until it is either rejected by the IRS or accepted and then implemented by the IRS. Area 1 would like the Joint Committee to recommend TAP staff track these items through implementation and give the implementation the same attention that the recommendation received. Area 1 has received some preliminary responses, particularly on the recommendation to include a table showing all phase-outs, but needs to know the second step (final response) so the panel knows there has been success. McQuin said the TAP Area Recommendations Status Report shows each open issue and the status. This particular issue does show a response received on the status report and Toy will resend the response to Area 1. Gwen Handelman said TAP also shows responses and non-responses in the Recommendation Summary. (The Recommendation Summary contains both Area and Issue Committee Proposals; the Status Report only shows Area Recommendations sent through the Joint Committee). Handelman suggested adding a field indicating the dates a response was received to make it helpful for the chairs to review their issues. Toy will add status and date of response to the Status Report.

ACTION: Toy will resend the response on Table Showing Phase Outs to Area 1.

ACTION: Toy will add a field for status and date of response to the TAP Recommendation Summary.

Eileen Shuman asked who follows through to ensure a proposal is implemented after an issue is accepted by an operating division. McQuin responded that each area needs to track their own issue to see if it is done. It is the area analyst's responsibility to follow-up. It would be difficult to set a standard for follow-up due to the differing nature of each of the proposals. Toy said this is already being done on an informal basis. Handelman added that chairs working with their analysts should identify issues that have not received adequate response.

ACTION: Each chair working with their analyst should identify issues that have not been addressed and inform the Joint Committee of issues that still need an adequate response.

ACTION: Coston will follow-up on issues that have not received a response.

Review of Assignments

The list of identified recipients of the TAP annual report will also be used for recruitment. Coston is waiting for the TAP Annual Report to be published on the TAP website before he sends out the email with the link for members to forward. The ongoing and completed assignments will be removed and the uncompleted items carried to next month's minutes.



Review / Approve Minutes

Minutes were approved by consensus.

TAP Chair Report

Handelman had a busy month. She went to Washington, DC, for the National Public Liaison Meeting and was invited to sit in at the Internal Revenue Service Advisory Committee (IRSAC) meeting. Handelman also met with Sue Sottile and Nina Olson but was unable to meet with Mike Chesman. The following week, Olson also set up an opportunity for Handelman to give a presentation to the Oversight Board. Handelman thanked Dan and Zeldia Zelinsky and Kathy and Laird Hart for providing her a place to stay for free. This made her eight day stay affordable. Otherwise she would have had to fly back and forth to Washington, DC twice. Olson said she will speak with the Commissioner of Small Business/Self-Employed (SB/SE) to encourage his people to work more enthusiastically with TAP. They also discussed the relationship of TAP to LITC. Olson said when issues are considered, particularly in the area committees, contact the LITC program to see if the issue has come up there. In addition, the Systemic Advocacy Management System (SAMS) should be checked to see if it is a recurring problem. When committees invite subject matter experts to address issues, consider inviting LITC representatives so committees get balanced input. IRSAC writes an annual report each year. Olson recommended checking the IRSAC annual report but Handelman suggested researching their last two to three years' reports to see if the issue was addressed.

ACTION: Chairs should ensure research of two to three years' IRSAC annual report is performed when considering an issue. LITC should be contacted as well and committees should consider using LITC representatives as subject matter experts.

Handelman also spread the word about TAP and received written comments from one member at the liaison meeting. One issue that came up from the Oversight Board was what do taxpayers think about TAP. TAP needs to determine a way to solicit responses, a way to get this feedback. The committee discussed various methods of obtaining feedback and Karwin suggested turning this issue over to the Communication Committee.

ACTION: The Communication Committee will consider ways to survey the public for comments on TAP and its mission.

National Office Report

Coston was thanked for sending out his written report before the meeting. He will be meeting one-on-one with NTA Olson today. Some of the suggestions he received were incorporated into the revised charter. He was asked about some states not having alternates and responded that he will work on this.

IRS Responses:

- **TAP 04-037 Low dollar Balance due Abatement**
Hanna reported that they will accept the IRS response to this issue.
- **TAP 04-024 Innocent Spouse—Notification of Non-Requesting Spouse**
Move to next month.
- **TAP 04-026 Innocent Spouse Outreach**
Move to next month.

Committee Operations:

The monthly committee report and the issue matrix will be discussed next month. Handelman asked each chair to please struggle along with the forms in the current version and next month propose revisions that would make the forms more helpful and less burdensome.

ACTION: Chairs should consider proposing revisions to the Monthly Committee Report prior to the March meeting.



Handelman became aware that each committee used different ways of doing a meeting satisfaction survey. Some committees ask for oral comments at end of the meeting; some do by email; some do both. Distribution of the reports also differs. In some cases the report goes to the whole committee, in some to only chair, and some to the analyst only. Committees are currently using the method preferred by the original committee, chairs should put the meeting satisfaction survey on the next agenda and let the current committee as to their preference. TAP doesn't need to have a uniform system for the surveys but chairs should check periodically with their committee as to how members want to express their opinions.

ACTION: Chairs should place the meeting satisfaction survey on their next meeting's agenda and check for committee's preference on both surveying members and who receives the compiled responses. Chairs should periodically check that members' needs have not changed.

Legislative Issue Form

Area 4 Panel Member, Jim Abraham, said there was some concern that a great deal of time goes into the research and writing up legislative issues and since TAP cannot work these issues, NTA Olson asked him to devise a form to submit legislative issues. Olson approved the form. The forms will be sent to Olson who will consider the issue for inclusion in her annual report to Congress. Olson requested the submission be kept to a short paragraph describing the issue and does not include recommendations. Abraham feels a courtesy copy should be provided to the Joint Committee for their information. Handelman expressed concern that the term, "research" may confuse the issue of committees not spending an inordinate amount of time on the research or discussion of legislative issues. Abraham said research and problems should be how the issue was defined and where it came from. McQuin said sometimes an issue does not identify itself as legislative until some research has been done. Once it is identified as legislative, there should be no discussion. Handelman stated the form should state the committee decided it was legislative not that it was approved. This form is not meant for every legislative issue that comes in to TAP but issues that have a great deal of impact and/or was raised through numerous outreaches.

This issue arose between Abraham and his concern that TAP was meant to bring grass root issues forward even and his belief that TAP needed to bring all issues forward even if they are legislative. This form is the outcome of Abraham's discussion with Olson. There has always been a process in place for legislative issues but Olson wanted something simple to avoid staff and panel members using valuable time and resources working them. This is just a vehicle to streamline the process and bring consistency to the issue. Coston said TAP should not be working legislative issues. TAP emphasis should be on issues where TAP can have impact.

Some issues are not obviously legislative issues. The first thing is to check to see if it is being addressed already or if there is pending legislation, don't submit it. Handelman said putting TAP "Area Approval" on the form sends the wrong message. What if the whole committee doesn't agree? Combs said it should just say yes or no. Handelman suggested the form reflect whether the committee decided if it was legislative and that "Research and Problem Defined" be changed simply to comments. Coston will clarify this form and its use with Olson and the discussion would be placed on the agenda for the next meeting.

Discussion then turned to how the issue would be tracked and why the form would be sent through the Joint Committee. Toy stated that each form submitted will get an identification number and would then be forwarded to the NTA. TAP would not track the issue after it is elevated, except for informally checking if it makes the NTA Annual Report. to Congress.

ACTION: Coston will clarify the legislative form and its use with Olson and the discussion will be placed on the agenda for the next Joint Committee meeting.



Face-to-Face meeting Locations

Patti Robb said the four cities identified for possible face-to-face meetings are: Chicago, Denver, Las Vegas, and St. Louis. The estimated cost between the cities is minimal. Robb will send out the list and each Chair should vote on the May and September location separately. Everybody should give their first and second choice. The dates are set already—May 12-14, 2005 and September 15-17, 2005. McQuin said that Las Vegas in May is not an option since it is the Big month of their 100th anniversary celebration and there are no hotel rooms available. The locations will be announced at the March meeting.

ACTION: Robb will survey Joint Committee members by email on their choices for the face-to-face meetings.

Closing Comments from Each Member

Ed Hanna glad for process on legislative issues; Abraham agreed. Mike Guthman expressed frustration at the enormous amount of time spent on process instead of content. Handelman hopes there will be some issues elevated by the next month but believes there needs to be an administrative framework and process to get to the substance. Leslie Malcolmson also expressed disappointment at not being to discuss any issues or the follow-up needed on existing issues. Virginia Symonds said there is a need to reconsider time allocation for these meetings and if we need to go to 1 1/2 or 2 hours . She added she understands the frustration and feeling like we are not accomplishing anything and many committee members are feeling confused at this point. Sherry Whah understands the frustration and suggested using email to handle some of the issues. Nan Wilson said we talked about was important but it kind of dragged.

Combs – need to make meetings more efficient. There needs to be debate and discussion but meetings should be kept to an hour, not two hours.

Meeting adjourned.

Assignments: All Chairs

1. Consider proposing revisions to the Monthly Committee Report prior to the March meeting.
2. Place the meeting satisfaction survey on their next meeting's agenda and check for committee's preference on both surveying members and who receives the compiled responses. Chairs should periodically check that members' needs have not changed.
3. Working with your analyst identify issues that have not been addressed and inform the Joint Committee of issues that still need an adequate response.

Area Chairs

1. Estimate number of paper copies of annual report needed and identify constituents (individuals and groups) to notify about online version and send information to Handelman, Combs, and Coston (01/19/2004). After identifying recipients for the distribution of the annual report, save the list for next year).
2. Ask for feedback from the members on the recruiting process. Feedback should be forwarded to your Area Analyst. Responses are due by the end of February.
3. Chairs should ensure research of two to three years' IRSAC annual report is performed when considering an issue. LITC should be contacted as well and committees should consider using LITC representatives as subject matter experts.

Analysts

1. Working with your chair identify issues that do not have an adequate response.



Area Analysts

1. Compile feedback on the recruiting process and forward to Handelman, Combs, and Coston by the end of February.

Communication Committee

1. The Communication Committee will consider ways to survey the public for comments on TAP and its mission.

Coston

1. Follow-up for a response to TAP 04-010, Taxpayer Rights under RRA98 (10/19/2004).
2. Coston will clarify the legislative form and its use with Olson and the discussion will be placed on the agenda for the next Joint Committee meeting.
3. Send out an all TAP member email regarding problems encountered with the travel expense reimbursement from the annual meeting.
4. Follow-up on issues that have not received a response after chairs report back to Joint Committee on which issues have not received adequate response.
5. Coston will create an email containing the link to the annual report that members could forward to their contacts.

Toy

1. Send the response on Table Showing Phase Outs to Area 1.
2. Add a field for status and date of response to the TAP Recommendation Summary.
3. Ensure an electronic form of the handbook is available on TAPSpeak soon (10/19/2004)

Robb

1. Survey Joint Committee members by email on their choices for the face-to-face meetings

All Chairs' Ongoing Assignments

- Submit monthly committee reports to Toy with courtesy copies to the committee DFO and program manager if different from DFO.
- To adhere to FACA regulations, subcommittee recommendations must be approved by the full committee before going to program owner or the Joint Committee.
- After identifying recipients for the distribution of the annual report, save the list for next year.



Joint Committee Minutes

January 19, 2005

Members Present

- Elizabeth Brodbine-Ghoniem, Area 1
- Larry Combs, TAP Vice-chair
- Anthony DiMartino, Area 2
- Michael Guthman, W&I Notices
- Gwen Handelman, TAP Chair
- Edward Hanna, Area 3
- Thomas 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
- Steve Berkey, Program Analyst
- Sallie Chavez, Program Analyst
- Martha Curry, Senior Program Analyst
- Inez De Jesus, Program Analyst
- Nancy Ferree, TAP Manager
- Audrey Jenkins, Program Analyst
- Sandy McQuin, TAP Manager
- Judi Nicholas, TAP Manager
- Patti Robb, Note taker
- Barbara Toy, Program Analyst

Guests

- Christopher Lee, Attorney Advisor
- Owen Oatley, Area 3 member
- Helen Curol, Area 3 member
- Steve Hoffman, Area 4 Vice chair

Welcome / Announcements / Review Agenda

Nina Olson National Taxpayer Advocate (NTA), cannot join the call today. Hopefully, she will be available next month

Roll Call (Quorum is Ten)

Quorum met.



Review of Assignments

Director Coston reported that TAP ordered only 500 hard copies of the 2004 TAP Annual Report. TAP needs to determine who should receive the hard copies. The report will be available on the TAP Web site so those not receiving a hard copy should be referred to www.improveirs.org to view the report. Area chairs should add this to their next agenda for discussion. Forward your list of potential recipients to Coston, Combs, and Handelman. All TAP members, as well as program owners will get a hard copy. Hard copies will be distributed by the Area offices. Members who don't need the hard copy should advise their analysts.

ACTION: Coston will create an email containing the link to the annual report that members could forward to their contacts.

ACTION: Area chairs should lead a discussion at the next meeting to identify recipients of the hard copy and the email or letter with the link. Area chairs should forward the list of potential recipients to Coston, Combs, and Handelman.

Tom Seuntjens has not completed the press release at this time. Gwen Handelman pointed out that the date in parenthesis () after an assignment indicates the original assignment date; current assignments are not dated. The assignment for staff soliciting members for the expanded SB/SE committee is dropped since the committee will no longer be expanded and all completed assignments will be removed.

Review / Approve Minutes

Approved the December 21, 2004, minutes by consensus.

National Office Report

- **Budget Issues**

TAP has not received full approval of the budget. Each committee will be able to have at least one face-to-face meeting and two for the Joint Committee. Other line items in the requested budget include the recruitment process, the tax forums, and the LITC workshop. TAP may scale back recruitment to meet budget. TAP continues to operate under the continuing resolution with the assumption that TAP will have the same monies as last year. Even if TAP is allocated the same amount, TAP now has one-third more members on the panel than this time last year and will have to stretch dollars further.

- **Annual Report Status**

The TAP Annual Report has been assigned a catalog number and due to increased printing costs needs to go through procurement but should be delivered prior to February 11, 2005. Coston will deliver an executive summary to the local taxpayer advocates at the Congressional Affairs Program conference the first full week of February. The full report will be delivered to them electronically after publication. Steve Berkey is working with Seuntjens on a press release which is schedule for release nationally on February 14. Each analyst works with their local media specialist to tie the release to members in each state. Berkey said he was hopeful that several things would come out in the next two months: new member selection, the annual report release, and then the recruiting campaign. Coston asked that TAP members to identify who and where they want the information to go (organizations, places, and people). TAP has media contacts. Chairs should send out an email to committee members before next meeting to get them thinking about this. Bear in mind that there are a limited number of hard copies available, so push the electronic link. McQuin suggested tying the report release into outreach. Use the release as a foot in the door with organizations such as service clubs.

- **Measurement of TAP Success**

Handelman stated that at this time, TAP has not developed a system for measuring TAP success. Coston plans to have the program managers include information on what TAP is doing right and what TAP is doing wrong in their monthly briefings to him. Managers will start a dialogue on a regular basis, not just during conference calls, to create a better TAP program. Program owners will be included in this ongoing process of looking at what works and what doesn't. Twomley added that the measurement of TAP success should not be strictly numbers

but include information on the issues and the overall success of outreach. One success is longevity of program and the evolving from Citizen Advocacy Panel (CAP) to TAP. Handelman stated that chairs, members, managers, and Coston will have input into proposing various measures, some will be more relevant from the Internal Revenue Service's (IRS) point of view and some more relevant from member's point of view. Handelman asked chairs to inform their committees about developing a vehicle to measure TAP's success. Names of members who have a desire to become part of developing the measurement process should be forwarded to Coston.

ACTION: Area chairs should discuss TAP's need for tools to measure success with their committees. Names of members who express desire to work on developing these measures should be forwarded to Coston.

- **Non-responses to TAP Recommendations**

Coston has not had a chance to look at this issue; he will work with Barbara Toy and the IRS liaisons during the coming month to follow-up on the non-responses. Handelman pointed out that there were nine issues missing from the TAP Area Recommendations Status Report. Toy will provide a correct and updated report prior for next Joint Committee meeting.

- **Status of TAO 04-010, Taxpayer Rights**

Coston will be in Washington, DC, next week and will pull his copy of the NTA's response to this issue. He will then discuss with Twomley and the response will be shared with the rest of the Joint Committee

- **Recruiting**

The recruitment process has not started yet and will be kept to the same dates as last year. Coston is meeting with Martha Curry next week to develop a strategy for the recruiting process in 2005. Handelman suggested another action item for the chairs is to request whether any new members have feedback on the recruiting process last year. This was agreed to and area chairs should add recruitment to their next agenda or contact members. Responses should be sent to the area analysts who will consolidate and forward to Coston by the end of February.

ACTION: Area chairs should ask for feedback from the members on the recruiting process. Feedback should be forwarded to your Area Analyst. Responses are due by the end of February.

ACTION; Area analysts should compile feedback on the recruiting process and forward to Coston by the end of February.

- **2005 Annual Meeting**

Handelman asked for an update on the next annual meeting, where it will be in terms of hotel and physical plan, the dates, revising handbook, etc. Chairs should start brain storming now - what worked at the last annual meeting to keep flow moving. TAP does not have location or dates set at this time.

Issue Committee Restructuring

Coston said there has been discussion in relation to issue committee structure and the concern that the large size of the committees may hamper productivity. Small Business/Self-Employed (SB/SE) does not have the resources to support an enlarged SB/SE committee as discussed during the last Joint Committee meeting so the managers brainstormed other possible solutions to the problem. The decision made is to create an in-house issue committee, the Communication Committee. The committee will work internal communication issues such as the structure of the annual meeting, the distribution of the annual report, marketing strategies, and the best way to jointly get information into TAP and information out on TAP. There are a lot of communication issues each committee is trying to handle, so TAP solves the problem of reducing the size of each committee while filling a need. Staff will ask for volunteers to switch from their issue committee to the communication committee. Since this is an internal committee working administrative issues, the committee does not have to meet the Federal Advisory Committee Act (FACA) regulations regarding "open meetings" and Federal Register Notices are not necessary. Money has already been allocated for this committee to meet face-to-face.



To form a new committee of 16 members, TAP will ask for volunteers to leave their present issue committee. Following is the breakdown for volunteers for each committee:

- One member from Multilingual
- Five members from EITC
- Four members from SBSE
- Three members from Ad Hoc
- Three members from Notice

Staff will solicit volunteers and selections for the new committee will be made that maintains the geographic balance for the existing committees. Coston will author the memo to be included in the email. Members should respond through their analysts and managers. The memo will state the intent of the committee, the scope, the focus, the support, etc. The structure will be similar to the structure of the other issue committees. There will be a position similar to the Designated Federal Official. Judi Nicholas will be the Program Manager and Steve Berkey the analyst.

Realignment of Taxpayer Advocate Service (TAS)

NTA, Nina Olson announced a realignment of TAS based on collapsing some of the areas. TAP will mirror the new area boundaries. The TAS change will be effective as of February 1; TAP will change at the same time. All area committees will be affected except area 1.

- Area 2 will get West Virginia
- Area 3 will give up Tennessee
- Area 4 will get Tennessee and give up West Virginia
- Area 5 will give up North and South Dakota
- Area 6 will get North and South Dakota, but will give up Nevada, Alaska, and Hawaii
- Area 7 will get Nevada, Alaska, and Hawaii

The Area 7 committee will be large this year because TAP increased the number of members in the last recruitment. The numbers will be looked at again for the upcoming recruitment.

Charter Revisions

Christopher Lee, Attorney, said late last year, it was decided to revise the charter making it more general to avoid frequent revisions. This revision changes the specified number of committees, the number of members on the committees, and the term (currently two years). The revision was sent to the NTA for review. FACA only requires 11 items to be addressed on the charter and the decision was made to include only the required items, which does include the estimated operating cost. The charter revision requires the signature and approval of Olson, the Commissioner, the Committee Management Officer (Angel Ray of Treasury), and the Acting Assistant Secretary for Management for the Treasury Department, Jesus Delgado-Jenkins. This is a long process; it may take a few months because of all the different levels of approval. Handelman asked that the Joint Committee see the new charter and be allowed to give input.

ACTION: Coston will send out latest version of the charter to the Joint Committee members to review. Suggestions/revisions are due to Coston by close of business Monday, January 24, 2005.

Ad Hoc Committee Assignments

Deferred until next month.

Committee Operations

Handelman sent out the Joint Committee operating procedures which were in place for the last two years but are not being followed entirely. Toy sent out the original referral process and deadline procedures but this will be also discussed at next month's meeting.



Toy asked that when chairs submit monthly committee reports to her, please send a send a courtesy copy to the committee DFO and manager (if different from the DFO).

ACTION: Submit monthly committee reports to Toy with courtesy copies to the committee DFO and program manager if different from DFO.

Reminder: Issue committee members do not bring issues to their committee, issue committees are assigned issues from "the top down." The issues are driven by the Program Owner. Grassroots issues should be presented to area committees, which get issues from "the bottom up."

Handelman also noted the following ongoing action items:

ACTION: After identifying recipients for the distribution of the annual report, save the list for next year.

ACTION: To adhere to FACA regulations, subcommittee recommendations must be approved by the full committee before going to program owner or the Joint Committee.

Please be sensitive to providing information on issues being worked within committees to new members. Bringing them "up to speed" ensures full participation in the process helping to ensure committee recommendations are credible and well thought through.

Whah noted new chairs might benefit from a sample monthly report to ensure they are being done correctly. Handelman suggested members refer to Area 2's report as a good model.

Data Analysis of "What Taxpayers Want"

Deferred until next month.

Face-to-Face Locations

Deferred until next month.

Closing Comments from Each Member

Sherry Whah — As chair of Ad Hoc, Whah likes to focus on the issues being discussed so her committee utilizes the vice-chair to oversee the meeting and keep it on track. The vice-chair also manages the sub committees and keeps tabs on issues. The vice-chairs should be trained to take over when necessary.

Tony DiMartino — Area 2 is training both co-vice-chairs to handle meetings. Area 2 has already formed three or four subcommittees and has agreed to forward one issue to the Joint Committee.

Elizabeth Brodbine-Ghoniem — The Area 1 committee met last month. Area 1 broke up into three subcommittees who will choose what issues to focus on.

Mike Guthman — The notice committee met two weeks ago. Mary Ann Motza worked with Eileen Shuman to set up subcommittees. The new members are learning how to address the language of notices.

Ed Hanna — Losing our vice-chair to Area 4 causes big problems; Area 3 has just lost our coordinator of subcommittees.

Tom Karwin — Area 7 created a screening committee to look at issues in advance of a full meeting.

Paul Nagel — SB/SE has split into three subcommittees.



Teresa Smedley — Area 4 has not had their first meeting yet. Steve Hoffman, the Area 4 Vice-chair, joined this call to get a feel for how the joint committee works, because Hoffman and Smedley will share some of the chair's duties.

Virginia Symonds — Area 6 is in the process of deciding how to manage between the chair and vice-chair. But, the vice-chair will handle outreach duties.

Twomley reported that Multilingual is in the process of reorganizing.

Whah is excited with Ad Hoc's subcommittees as everyone is participating.

Nan Wilson — Area 5's first meeting was long but we accomplished a lot. We are having our first face-to-face next month in Austin.

Larry Combs is pleased with today's meeting and thinks the committee made good progress.

Closing-- Meeting adjourned

Assignments:

All Chairs:

1. Submit monthly committee reports to Toy with courtesy copies to the committee DFO and program manager if different from DFO
2. After identifying recipients for the distribution of the annual report, save the list for next year.
3. To adhere to FACA regulations, subcommittee recommendations must be approved by the full committee before going to program owner or the Joint Committee
4. Estimate number of paper copies of annual report needed and identify constituents (individuals and groups) to notify about online version and send information to Handelman, Combs, and Coston (01/19/2004)

Area Chairs:

1. Ask for feedback from the members on the recruiting process. Feedback should be forwarded to your Area Analyst. Responses are due by the end of February

Area Analysts:

1. Compile feedback on the recruiting process and forward to Handelman, Combs, and Coston by the end of February

Coston:

1. Coston will send out latest version of the charter to the Joint Committee members to review. Suggestions/revisions are due to Coston by close of business Monday, January 24, 2005.
2. Follow-up for a response to TAP 04-010, Taxpayer Rights under RRA98 (10/19/2004)
3. Follow-up on non-responses to TAP recommendations (10/19/2004)
4. Communicate with members regarding new communication committee and area committee realignment.
4. Coston will create an email containing the link to the annual report that members could forward to their contacts.

Handelman



Robb:

1. Estimate cost of meetings at each location and possible conflicting events that could cause hotel room shortage (11/06/2004)

Staff:

Toy

1. Send out list of number of alternates available by state to chairs (10/19/2004)
2. Ensure an electronic form of the handbook is available on TAPSpeak soon (10/19/2004)



Joint Committee Minutes

December 21, 2004

Members Present

- Elizabeth Brodbine-Ghoniem, Area 1
- Anthony DiMartino, Area 2
- Michael Guthman, W&I Notices
- Gwen Handelman, TAP Chair
- Edward Hanna, Area 3
- Thomas Karwin, Area 7
- Leslie Malcomson, EITC
- Paul Nagel, SB/SE
- Teresa Smedley, Area 4
- Virginia Symonds, Area 6
- Bruce Twomley, MLI
- Nan Wilson, Area 5

Members Absent

- Larry Combs, TAP Vice-chair
- Sherry Whah, Ad Hoc

Staff Present

- Bernie Coston, DFO
- Steve Berkey, Program Analyst
- Tersheia Carter, Senior Program Analyst
- Martha Curry, Senior Program Analyst
- Inez De Jesus, Program Analyst
- Mary Ann Delzer, Program Analyst
- Nancy Ferree, TAP Manager
- Sandy McQuin, TAP Manager
- Judi Nicholas, TAP Manager
- Patti Robb, Note taker
- Barbara Toy, Program Analyst
- Sandra Ramirez, TAP Manager

Welcome / Announcements / Review Agenda

Gwen Handelman thanked Area Committee Chairs for responding to Larry Combs' email as to the number and form (hard copy or CD) of annual reports they wanted for distribution and responded to some emailed comments that it a prerogative and responsibility of TAP members (rather than staff) to identify the constituents to which they wish the report distributed. Committee members reported that they misunderstood the request as asking for the number and forms of copies to be distributed to their committee members.

Handelman asked that Committee members, given this better understanding, estimate the number of reports that will be needed and provide information on estimated numbers needed in paper and electronic format and distribution ideas to staff.



ACTION: Joint Committee members should estimate number of paper copies of annual report needed and send information to Handelman, Combs, and Coston.

Roll Call (Quorum is Ten)

Quorum met.

Review / Approve Minutes

Handelman made a couple of minor corrections to the October meeting minutes. The changes did not affect the substance. **Minutes approved with changes by consensus.**

Handelman made a couple minor corrections to the November meeting minutes. **Minutes approved with changes by consensus.**

Review of Assignments will not be covered at this meeting. However, assignments will be reviewed at the January meeting and members and staff should note assignments are listed at the end of all Joint Committee minutes.

National Office Report Coston

Director Bernie Coston talked to National Taxpayer Advocate (NTA), Nina Olson, regarding the status of several items. The news release for new members was approved by Treasury this week and Olson will sign and release it this week. Olson also gave the okay for the full release of the TAP Annual Report with the media blitz the week of February 13. Coston will present the TAP annual report to the Local Taxpayer Advocates (LTAs) the week before. The LTAs will meet with Olson to discuss the NTA's Annual Report to Congress. In addition, this week is the media blitz for the NTA's Annual Report to Congress and when the LTAs bring this information to their congressional representatives.

The National Office staff worked on revising the recruitment application. It was forwarded to the Office of Public Management (OPM) for approval. Handelman requested that the Joint Committee members be provided an informational copy.

ACTION: Coston will forward a copy of the revised application form that was forwarded to OPM to Joint Committee members.

Olson requested fifteen minutes during the next Joint Committee conference call to discuss her annual report to Congress and what relationship she would like between the Low Income Tax Clinics (LITCs) and TAP. **The committee agreed to add this to the January agenda.**

ACTION: Toy and Handelman will add Olson's agenda topics to the January Joint Committee agenda.

Coston announced that Tersheia Carter, National Office Program Analyst, will be leaving at the end of January. She will be taking a management position in OPM. TAP is sorry to lose her and she will be a great asset to OPM.

Twomley asked Coston if Olson responded to the Area 6 elevated issue, 04-010. Coston replied that they did not discuss it but would.

Hanna reported that he had been advised that, due to budget cuts, TAP committees would not be able to have more than one face-to-face meeting. Coston responded that this has not yet been decided.

Agenda Items

Issue Committee Assignments

When this item was first placed on the agenda, it was hoped that TAP would be getting a second Small Business/Self-Employed (SB/SE) issue committee but this has not happened. Instead, it is suggested that the current SB/SE committee be divided into two permanent subcommittees. The size of SB/SE would be increased to relieve some of the pressure on the other issue committees, which are now an unwieldy size. This would make the conference calls more manageable. The support staff for SB/SE



would be divided between the Seattle office and the New York office. The subcommittees will be formed around general topics. Coston reminded the committee that SB/SE requested panel members who have small business or tax experience. Paul Nagel noted that TAP members without tax backgrounds also bring valuable perspectives. Nagel also asked if the Vice Chair of the SB/SE Committee could become a member of the Joint Committee. Handelman said she and Coston would discuss.

ACTION: Staff will solicit current volunteers to move to the enlarged SB/SE Committee. All volunteers will be considered with the understanding of the need for geographic balance. Handelman and Coston will discuss SB/SE Committee Vice Chair membership on Joint Committee.

Monthly Committee Report

The chair of each committee needs to complete a Monthly Committee Report. The report is currently due the eighth of each month. The report covers the committee's activities for the calendar month. The report has two purposes: (1) to keep the Joint Committee informed of panel activities and (2) to gather the information that will be used in the next TAP annual report. Handelman worked on the committee for the 2004 Annual Report and found that the information from the monthly reports could not roll up into the annual report easily and a great deal of information had to be gathered at the last moment to prepare the 2004 report. Handelman and Barbara Toy revised the monthly report to be more specific. The first report will cover the months of November and December. After that, they will be due on a monthly basis. The reports should cover the preceding calendar month.

Handelman also noted that, as a committee chair, she had found monthly reports a useful tool for keeping committee work organized and hoped the revised forms would well serve that purpose, too. Handelman requested feedback on the revised reports; however members preferred to defer that discussion until they had a chance to prepare their first reports.

Handelman asked the chairs to list all their committee's accomplishments to ensure they get credit. The issue committee and area committee reports are different. This is because the issue committees submit their recommendations directly to their individual program owners and do not go through the Joint Committee for approval. The hard copy mailed out to Joint Committee members is not the correct version; Toy will email the latest version.

After discussion, it was decided that the **monthly reports will be due to Toy by the fifth of each month.**

ACTION: Toy will send out the revised reports to all committee members and staff by Wednesday, December 22, 2004 and send a monthly reminder to chairs before the report is due.

It was suggested to change the term "parking lot" to inactive issues. After discussion, it was decided to revisit this at a future meeting.

Handelman reminded the chairs that it is their responsibility to communicate Joint Committee decisions back to their committees. While this is primarily the responsibility of area committee chairs, it was suggested a Joint Committee report be a part of each month's agenda for all committees. She also advised them that, under FACA rules, chairs must certify the accuracy of their committee minutes within ninety days of the meeting.

Issue Matrix

Toy explained the purpose of the issue matrix is to avoid duplication of efforts with more than one committee working the same or similar issues. When a new issue is presented, a committee chair can look at the matrix to see if it is already being worked or considered. Right now it is usually sorted by topic; however, Toy also sent a copy sorted by committee. The matrix lists all active and parking lot issues. The Monthly Committee Report form included in the member's handbook does not list the



active and parking lot issues. It was dropped since it was considered duplicative to list active and parking lot issues both in the issue matrix and in the monthly reports. Handelman finds the issue matrix difficult to read, and proposed eliminating the report. She suggested that, since each Joint Committee member is responsible for reading all the committee reports each month to learn about other committees' activities, Joint Committee members could also look for duplication of efforts in the monthly reports. Smedley said she never read the Issue Matrix cover-to-cover but used the Issue Matrix as a reference whenever new issues were brought to the area. Sometimes issues have already been addressed in the past or closed. Smedley gave the example that, when the W-4 form issue came to Area 4, the first thing the committee did was to look at the matrix. The issue was already being worked by an issue committee and another area committee. A partnership was developed to address the issue. Committee reports will become very cumbersome if chairs report on all issues considered during the year. Coston said the other thing that comes into play is that listing all issues could very easily make the reports exceed the two pages maximum. Keep in perspective that the issue matrix is to look at historical information, and so it is not necessary to read the whole matrix each month. Handelman acknowledged that the Issue Matrix may be more useful than she supposed but continues to think that at least active issues should also be reported on the Monthly Reports. Handelman said this will be discussed further at the next meeting after everyone completes their first monthly report.

Closing

Coston said that in his conversation with Olson, she requested that the TAP Chair present the TAP Annual Report to the Oversight Board. Coston will keep the Joint Committee apprised on this topic.

Malcolmson said there hasn't been a great deal of activity in her committee, so she really has nothing for the monthly report. Handelman said some committees have met, others have been keeping in contact via email so there should be a report submitted on January 5, 2005 to cover activities in November and December. If a committee had no activity, indicate so on the report.

ACTION: Monthly reports are due to Toy by the 5th of each month.

Sandy McQuin announced that staff availability will vary from office to office until after the first of the new year. Members may not be able to speak to the normal contact. If members need to speak to someone, please call the toll free number, 1-888-912-1227. Happy Holidays.

Meeting adjourned.

Assignments:

All Members:

1. Estimate number of paper copies of annual report needed and probable distribution ideas and send information to Handelman, Combs, and Coston.
2. Monthly reports are due to Toy by the 5th of each month.
3. Inform Barbara Toy if they do not want hard copies of documents greater than 12 pages or email attachments greater than 500 mb (11/06/2004)

Coston:

1. Forward a copy of the revised application form that was forwarded to OPM to Joint Committee members.

Handelman:

1. Add Olson's agenda topics to the January Joint Committee agenda.
2. Discuss with Coston SB/SE Vice Chair membership on Joint Committee.



Robb:

1. Estimate cost of meetings at each location and possible conflicting events that could cause hotel room shortage (11/06/2004)

Staff:

1. Solicit current volunteers to move to the enlarged SB/SE committee. All volunteers will be considered with the understanding of the need for geographic balance

Toy:

1. Add Olson's agenda topics to the January Joint Committee agenda.
2. Send out the revised reports to all committee members and staff by Wednesday, December 22, 2004 and send a monthly reminder to chairs before the report is due
3. Send out each committee's annual assessment report and a copy of the telephone protocol list to the new chairs

Previous Joint Committee Assignments

Coston:

1. Follow-up for a response to TAP 04-010, Taxpayer Rights under RRA98
2. Follow-up on non-responses to TAP recommendations.

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. Send out the number of alternates for each state after the list is finalized.