



2006 Meeting Minutes Joint Committee

- December 6, 2006
- November 1, 2006
- October 12 - 14, 2006
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Taxpayer Advocacy Panel (TAP) Joint Committee Teleconference Minutes Wednesday, December 6, 2006 - 1 p.m. ET

Members Present:

Larry Combs, TAP Chair
Paul Duquette, Chair, VITA Committee
Jerald Fireman, Chair, TAC Committee
Tom Karwin, Chair, Area 7
Sonny Kasturi, Chair, Burden Reduction
Patrice Marker, Chair, Ad Hoc Committee
Paul McElroy, Chair, Area 2
Robert Meyers, Chair, Communication
Maryann Motza, Chair, Area 6
Ralph Rivera, Chair, Area 5
Ferd Schneider, Chair, Area 4
J.T. Wright, Chair, Area 3
Lillian (Beadsie) Woo, Chair, EITC

Members Absent:

Paul Brubaker, TAP Vice Chair
Dorothy Havey, Chair, Area 1
Max Scott, Chair, Notices Committee

Staff Present:

Bernie Coston, DFO
Sandy McQuin, TAP Manager
Barbara Toy, Program Analyst
Patti Robb, Note Taker
Nancy Ferree, TAP Manager
Sandra Ramirez, TAP Manager
Steve Berkey, Program Analyst
Inez DeJesus, Program Analyst
Sallie Chavez, Program Analyst



Welcome/Announcements/Review Agenda

The December Monthly Committee Report is due January 10, 2007, and the self-assessments/annual reports are due 12/31/2007.

Roll Call

Quorum met.

National Office Report

Treasury approved the list of names and all members have been notified. Some new members have attended area committee meetings.

Bernie Coston announced that LaVerne Walker is leaving TAP to join another government agency; Patti Robb will be filling in as Coston's secretary. Self assessments should be sent to Patti Robb.

Communication Committee Report

Bob Meyers reported that the Communication Committee hoped the TAPSpace work would be completed by the annual meeting but it won't. However there will be a demonstration of TAPSpace and some of the new features at the Annual Meeting. The External Communication Subcommittee completed the Outreach Toolkit which will be available at the Annual Meeting. The Communication Strategy has been completed and the committee is now looking at the various steps to put the strategy into place. New Member surveys have been sent out and a copy of the analysis of the results will be attached to the next Monthly Committee Report.

Success Stories

Sonny Kasturi reported that the Burden Reduction Committee finalized and submitted their recommendations on the employer misclassification of employees which were well received by the Internal Revenue Service (IRS). Max Scott received a Founder's Award for 2006 for his contribution to Health Physics.

ACTION: Nancy Ferree will send a copy of the award to Joint Committee members and staff.

Area Recommendations Area 4 #3998 Form 4506, Request Copy Tax Return

Area 4 received this grass roots issue from a taxpayer whose mortgage company wanted a copy of his tax return and asked that he sign the Form 4506, Request for Copy of Tax Return. The person was concerned that the third party could have access to confidential taxpayer information. The form does have a warning that IRS has no control over what the third party does with the information and further warns that the taxpayer should not sign unless the type of tax return and tax periods requested is completed. However, Area 4 recommends that the warning on the forms be highlighted in some way by using bold font or larger font—something to warn the person. No objection to taxpayer signing but they should be warned. Coston added that this is particularly true for applying for a mortgage since there are so many forms to sign that this warning could easily be missed. Larry Combs asked if there were any objections to elevating the Form 4506 recommendation. There were none.

DECISION: The Joint Committee reached consensus on submitting the Area 4 #3998 Form 4506 recommendation to the IRS.



Responses from Program Owner Availability of OCR Forms

This issue was one of the combined issues reviewed by the Joint Committee in Dallas regarding information returns not being readily available for filing to the IRS. Area 4 decided to separate this issue and it was passed by the Joint Committee and sent to the IRS on November 21, 2006. TAP almost got an immediate response; the reply was received November 27th. Area 4 recommended that since the form can not be downloaded and used for filing, the IRS should make it easy to order the form by providing a link. IRS was in agreement with the recommendation and accepted it readily.

Schedule D Line for Carryover

Larry Combs stated that IRS stated in its response that the information is part of the return and Combs questioned how TAP could make that type of error. Sandy McQuin replied that the information is not on the form itself but in a worksheet that is found in the instruction booklet. Not all taxpayers have access to the instruction booklet in the following year so do not have the worksheet available when they are preparing or bring the return for preparation. Area 1 will need to prepare a response back to the IRS that clearly states this and ask the IRS to reconsider the recommendation: There is plenty of room on the form to include the information.

ACTION: Sandra Ramirez will ask Area 1 to prepare a response to IRS regarding the Schedule D Line for Carryover and bring the response back to the Joint Committee for approval.

Jerry Fireman asked if all the issues approved by the Joint Committee have been elevated. The answer is not all have been sent.

Tracking Issues

Combs stated that the Joint Committee adopted a tracking system in August of 2005 and basically committees are responsible for tracking their own issues after a response is received from the IRS. This becomes a problem with member turnover since TAP has to recognize that implementation may take three to five years and the members who submitted the recommendation are no longer on the panel. Each committee needs a way to pass on the issues to the incoming members. Copies of the recommendations are placed on TASpeak in the TAP Elevated Recommendations folder in the Reading Room.

Ralph Rivera stated that TAP doesn't want duplication on issues and recommended that both the list of Tap issues and the recommendations be checked before working on an issue. MaryAnn Motza pointed out that some issues seem to be similar but aren't and that staff does a very good job of checking for similar issues. There is always some chance of error but the current system seems to be working remarkably well. As chairs we need to educate both returning and new members on where to find the information. Sandy McQuin stated that this will definitely be added as a topic to the chair training planned for early next year. Coston added that it is primarily the staff's responsibility to ensure there is no duplication. TAP Analysts are having conference calls to discuss the active issues raised and make sure there is no duplication of work. Rivera added that his area receives great input from staff as whole and was expressing his concern more from the viewpoint of new members. McQuin reminded everyone that issue committees send their recommendations directly to the IRS so the responses are tracked separately from the area recommendations. Coston stated that the liaisons from IRS have agreed to match the issues they bring to TAP with their strategic initiatives which should help TAP's recommendations being implemented.

Meeting Adjourned



DECISIONS:

- The Joint Committee reached consensus on submitting the Area 4 #3998 Form 4506 recommendation to the IRS.

ACTIONS:

- Sandra Ramirez will ask Area 1 to prepare a response to IRS regarding the Schedule D Line for Carryover and bring the response back to the Joint Committee for approval
- Nancy Ferree will send a copy of the award to Joint Committee members and staff.



**Taxpayer Advocacy Panel (TAP)
Joint Committee Teleconference Minutes
Wednesday, November 1, 2006 - 1 p.m. ET**

Members Present:

Paul Brubaker, TAP Vice Chair
Larry Combs, TAP Chair
Paul Duquette, Chair, VITA Committee
Jerald Fireman, Chair, TAC Committee
Dorothy Havey, Chair, Area 1
Allena Kaplan, Chair, Area 7
Sonny Kasturi, Chair, Burden Reduction
Patrice Marker, Chair, Ad Hoc Committee
Paul McElroy, Chair, Area 2
Robert Meyers, Chair, Communication
Maryann Motza, Chair, Area 6
Ferd Schneider, Chair, Area 4
Max Scott, Chair, Notices Committee
J.T. Wright, Chair, Area 3

Members Absent:

Ralph Rivera, Chair, Area 5
Lillian (Beadsie) Woo, Chair, EITC

Staff Present:

Bernie Coston, DFO
Sandy McQuin, TAP Manager
Barbara Toy, Program Analyst
Nancy Ferree, TAP Manager
Sandra Ramirez, TAP Manager
Steve Berkey, Program Analyst
Inez DeJesus, Program Analyst
Audrey Jenkins, Program Analyst

Guests:

Tom Karwin, Vice Chair, Area 7
John Drann, Joint Operations Center
Ron Oberbillig, Treasury Public Debt

Welcome/Announcements/Review Agenda Roll Call

Quorum met.

National Office Report

Bernie Coston said the names went to Treasury last week. Treasury feels confident they will have approval of the new members in the next couple weeks. Area committees should start making hotel reservations for the annual meeting, following normal procedures for your area. There were more volunteers to be presenters for the annual meeting than needed; TAP members have been chosen and will be notified soon.

Coston met with National Taxpayer Advocate Nina Olson on October 17 and covered the 2007 strategies and the annual meeting agenda. Olson has agreed to be the keynote speaker at the annual



meeting. She also will conduct four town hall meetings in 2007. Staff will confer with the Joint Committee in looking for the best dates and locations.

Communication Committee Report

Bob Meyers reported that a new vendor has been selected for TAPSpeak and work is being done to TAPSpeak now. Coston commended Maryann Motza and the rest of the Communication Committee for working hand-in-hand with staff on this issue. They did an excellent job in voicing concerns and looking at improving the calendar and rest of site. There will be some excellent changes to the site. Coston had a conference call with the vendor who is working on TAPSpeak. The vendor will provide an overview of the new program at the annual meeting and have also tentatively agreed to do part of the training. Motza mentioned the website is changing already; the list of names of people who have last logged onto the site is gone from the home page.

Communication Strategy

Changes were made to the Communication Strategy as suggested by the Joint Committee at the October meeting. Sonny Kasturi suggested the strategy be presented to all members as part of the annual meeting. Coston will take the suggestion into consideration.

DECISION: Communication Strategy approved as presented.

Annual Meeting Workshop Update

Coston received many responses from members interested in teaching workshop topics. There are only going to be three or four workshops; Advanced Outreach; an Emerging Issues presentation which includes report on: TAB Phase II, split refunds, and the telephone Excise tax refund. There will also be a general outreach class for new members which includes how to deal with the media. Returning members will attend an advanced outreach workshop. There will be a session on TAPSpeak, and one on how to write an issue referral. A combination of staff and TAP members will teach what it takes and how to write a good referral. Motza said it would be helpful to new members to hear about the Commissioner's reaction to TAP's position paper. Coston noted TAP has not received formal feedback yet, but he will check to see if/when a response will be sent. Coston thought the Commissioner may address the issues during the plenary.

Steve Berkey said staff will be notifying members of their instructor assignments shortly.

Motza noted that one thing talked about with vendor regarding TAPSpeak was a name change. She didn't mention earlier that the Communication Committee suggested a name change for TAPSpeak. The new name will be TAPSpace—if that name has not already been claimed by someone else. Coston reminded that there have been discussions about the importance of branding and TAP should be careful about changing names too often.

Issue Committee Selection

Coston said the Wage and Investment Operating Division (W&I) has agreed to continue supporting the present issue committees and Small Business/Self Employed (SB/SE) will continue with the Burden Reduction Committee. TAP members have responded as to whether they want to stay on their current issue committee or if they want to change issue committees. The managers met yesterday and placed members in an issue committee. There are two committees who want to stay with a set number of members and the maximum number of members per committee is about 15 so not every returning member was able to have their first choice. McQuin said a list will be sent out on the committee assignments on Thursday, November 2, 2006. Most were given their first choice, except for a few that chose committees with special criteria such as Taxpayer Assistance Centers (TAC), which is in the middle of a project, and Volunteer Income Tax Assistance (VITA), which has a requirement that



members have VITA experience.

ACTION: McQuin will send out committee assignment list to all members on Thursday, November 2, 2006.

Success Stories

Allena Kaplan reported that Iris Sosa represented TAP at a huge AARP convention of approximately 25,000 people. Paul Duquette, David Meister, and Sandy McQuin attended a National Association of Tax Practitioners (NATP) convention in Wisconsin. There were 50 to 100 practitioners in attendance and many of them completed a survey for Duquette. It went very well.

Coston was asked to represent Treasury on a Federal Advisory Committee Act (FACA) database re-design team. The FACA database holds all the information for all the federal government advisory committees and all information is public. This will be a two-year process. One of the issues the team is looking at is how to post federal register notices directly to the database rather than using the current paper-driven system.

Self Assessments Due Date

The Joint Committee self assessments are due November 30, 2006. Each Joint Committee member should complete and submit to LaVerne Walker. The Issue and Area committee assessments are compiled for each committee; and should be submitted to Barbara Toy. They are due at the end of the year, December 31, 2006. The dates covered by the report are January 1, 2006, through December 31, 2006.

ACTION: Joint Committee self assessments are due to LaVerne Walker by November 30, 2006.

ACTION: Compiled Issue and Area self assessments are due to Toy by December 31, 2006.

Internal Use Portion, who completes, who compiles, who uses

The internal use portion should be compiled and handed over to the program manager and new chair of the committee. Larry Combs will gather information from each committee, and compile for the annual report.

Area Recommendations Area 2 #3736 EFTPS Registration Procedure

Paul McElroy noted this was reformatted from a prior submission. This system is complicated but it could use the same process for bank verification as used by those selecting the electronic funds withdrawal method of payment when filing their individual tax return electronically.

DECISION: Consensus to elevate # 3736, EFTPS Registration Procedure.

Area 4 #3705 OCR Form Availability

Ferd Schneider said this was presented during the face-to-face meeting in Dallas and it was agreed that it should be combined with similar proposals from Area 1 and 3. But Area 4 has since decided not to combine with the other areas. Areas 1 and 3 are recommending a long term solution; the Area 4 solution is an interim or short term solution. In addition, this recommendation would be elevated to a different owner than the long-term solutions proposed by Areas 1 and 3. Coston thought the long term fix would take a minimum one year to approve and the interim could be implemented almost immediately.

DECISION: Consensus to elevate #3705 OCR Form Availability.



Area 7 #3363 TAC Mail Procedures

Kaplan said this issue arose from an outreach. Taxpayer Assistance Centers (TAC) that do not have mail-screening capability will not accept documents or packages that taxpayers bring in person to the TAC when the Revenue Officer (RO) or Revenue Agent (RA) who requested the material is absent. This practice complies with an Internal Revenue Service (IRS) directive that protects the safety of IRS employees, but inconveniences taxpayers and could even cause a taxpayer to miss a specific deadline for providing information and consequently become subject to levy and seizure activities. Area 7 proposes that for security purposes, when this RO or RA is absent, the RO or RA should arrange for another person to receive the package in their absence. Sonny Kasturi asked if TAP can really say this can be done at a minimal expense. Karwin responded that was the best advice from staff; it's appropriate to include the fix but TAP cannot confirm that it would be minimal; the IRS needs to make the final determination.

Jerry Fireman said there may be an alternative proposed solution; asking the ROs and RAs to have a log of what they are expecting in a certain timeframe or by a due date. Then, any employee in the TAC can view the log and accept the package. Karwin replied that technique is similar to our suggestion. Kaplan said it may depend on number of packages expected. McQuin said ROs may tell a taxpayer that they need to file a return by a certain date. ROs and RAs have large caseloads, so having a log may be difficult. You are asking the RO and RA to look at their procedures, not the TACs. ROs and RAs are not located in the TACs; they are in different areas of the building. Generally when taxpayers come into the building, they go to the TAC. What I read is that the TACs are not allowed to receive the packages for the ROs and RAs. Having a log is not as easy to do as you might think. Karwin said couldn't the IRS tell us that if that is the case? Kaplan said the suggestion as it is in the proposal is that the IRS develop some type of procedure.

DECISION: Consensus to elevate #3363 TAC Mail Procedures as written.

Area 7 #3552 Form SS4-Online Application

This issue is withdrawn as new software is available that will eliminate the problems this recommendation was addressing.

Closing

Motza asked for clarification on one of last month's action items. Area 6 issue 1182 listed chair as making edits. Her understanding is that Toy was going to make edits.

ACTION: Toy will make edits to issue # 1182.

Kasturi asked when chairs will be getting a list of new committee members so chairs can start making reservations for committee dinners in Washington, DC. Coston responded that staff is waiting for approval of new members from Treasury, and hopefully will get in about two weeks. McQuin said it is safe to make reservations for about 15 people but remember some will be bringing spouses, so make tentative for 20. Brubaker added that last year several IRS employees joined the committee dinners.

Coston received a message that the Commissioner would not be able to meet with the Joint Committee on Thursday, December 14, the last day of the annual meeting. Staff will schedule that meeting.

Remember the social get together prior to the meeting. Area Chairs need to follow-up with their committee members. We need to let them know how many plan to attend 72 hours before the social and will be charged according to that count.



Meeting Adjourned

Next Meeting is December 6, 2006, at 1 pm ET

DECISIONS:

1. Communication Strategy approved as presented.
2. Consensus to elevate # 3736, EFTPS Registration Procedure.
3. Consensus to elevate #3705 OCR Form Availability.
4. Consensus to elevate #3363 TAC Mail Procedures as written.

ACTION ITEMS:

Toy

1. Toy will make edits to issue # 1182.

All:

1. Compiled Issue and Area self assessments are due to Toy by December 31, 2006.
2. Joint Committee self assessments are due to LaVerne Walker by November 30, 2006.

McQuin:

1. McQuin will send out committee assignment list to all members on Thursday, November 2, 2006.



**Taxpayer Advocacy Panel
Joint Committee Meeting
Crowne Plaza, Dallas, Texas
October 12 - 14, 2006**

Thursday, October 12, 2006

Friday, October 13, 2006

Saturday, October 14, 2006

Attachment 1: TAP Mentor Process

Designated Federal Official:

Bernard Coston, TAP Director

Joint Committee:

Larry Combs, Chair

Paul Brubaker, Vice-Chair

Paul Duquette, Chair, VITA

Jerry Fireman, Chair, TAC

Tom Karwin, Vice Chair, Area 7

Sonny Kasturi, Chair, Burden Reduction

Howard Margulies, Area 1

Patrice Marker, Chair, Ad Hoc

Paul McElroy, Chair, Area 2

Mary Ann Motza, Chair, Area 6

Ralph Rivera, Chair, Area 5

Ferd Schneider, Chair, Area 4

Max Scott, Chair, Notices

Beadsie Woo, Chair, EITC

J.T. Wright, Chair, Area 3

Members Absent:

Dorothy Havey, Chair, Area 1

Bob Meyers, Chair, Communication

Staff:

Judi Nicholas, Seattle TAP Manager

Nancy Ferree, Plantation, FL TAP Manager

Sandra Ramirez, Brooklyn, TAP Manager

Sandy McQuin, Milwaukee TAP Manager

Barbara Toy, Milwaukee, Analyst

Patti Robb, Milwaukee, Secretary

LaVerne Walker, National Office, Secretary

Guests:

Laurel Cummings, Local Taxpayer Advocate

Peggy Guinn, Taxpayer Advocate Service Manager

Guests via Conference Call:

Howard Guthmann, Area 5 Member

Bill Matheny, Area 3 Member



Wayne Whitehead, Communication Committee Member

Thursday, October 12, 2006

Welcome/Announcements/Review Agenda

Introductions: National Office Report: Budget

Bernie Coston said the Taxpayer Advocacy Panel (TAP) did not spend its full budget for traveling. He is concerned that money allocated for outreach was not spent last year. He brought this to the Joint Committee's attention so TAP can better utilize its allocation for the coming year. Another reason TAP did not use all its money is because there was not a full contingency of panel members last year and only one Joint Committee meeting was held during the year. This meeting is in the 2007 budget. TAP has asked for \$520,000 for travel next year. But, TAP will also have a full roster next year, so TAP needs to spend outreach and travel dollars wisely.

Annual meeting

The annual meeting will be discussed tomorrow.

TAP Staff

Seattle hired a new analyst, Janice Spinks who reported last week. TAP still has an opening for a Senior Analyst in Washington, D.C. This person will work closely with the Joint Committee. I will discuss this with the National Taxpayer Advocate (NTA) when I meet with her next week.

Recruitment

The names have been approved by Nina Olson, NTA, and are now in the process of going to the Treasury and the Commissioner for approval. Coston has confirmed that the list is in the hands of the persons from the Commissioner's office and Treasury where it needs to be. The approval of members is done by the Secretary of the Treasury. Coston had to send quite a bit of background information about TAP for the new Secretary. The list includes replacements which TAP will use if members resign. There is one state and Puerto Rico that will not have members.

TAP Teams

TAP has formed four teams of members and staff for the following:

1. Vision statement
2. Member position description
3. Member evaluation
4. Measures

Max Scott asked what is the reason for the evaluation and how will it



be used? Coston replied that it will be used as a tool and a basis of discussion with members who are not engaged. Coston stated that it isn't fair that we have people on the TAP not pulling their weight. Coston also stated that staff needs to be evaluated as far as meeting members' expectations and the members should bring it to Coston's attention if they see problems.

Part of the problem with members not being engaged is because it takes awhile for new members to become comfortable and feel they are part of the team. MaryAnn Motza asked if TAP staff could encourage those on the replacement roster to participate in the conference calls. They could attend as members of the public. The feedback from new members is that the initial training is overwhelming. Coston thought this was an excellent point and added that another thing to do is to have a fast track training process to bring replacements up to speed. Ferd Schneider wanted to know if TAP could invite the replacements to some face-to-face meetings. Coston said no because it isn't in the budget.

Coston introduced Laurel Cummings, the Local Taxpayer Advocate (LTA) from Dallas, Texas.

Vision Statement/Core Values:

Wayne Whitehead joined the meeting via conference call. First, he gave a brief overview of what a vision statement should be. A vision statement is a realistic look into the future—it stretches the imagination. The best are short and memorable. Key is the leader sets vision and moves the organization toward it. Vision statements are measurable in a subjective manner. He used Microsoft's vision statement as an example: a computer on every desk, a computer in every home.

The proposed vision statement:

The Nation's most recognized and respected voice of the federal taxpayer.

A good vision statement should always be us, not you or me, as we are all looking toward the same goal.

Larry Combs questioned who should approve the Vision Statement for TAP. Coston is the director but is the Joint Committee as a group, the leader? Coston and staff provide the continuity to the panel but the chairs, the Joint Committee, are the leaders. Coston agreed and wants to make choosing the Vision statement a joint process. Judi Nicholas pointed out that Whitehead had said a vision statement is made by **A** leader. Whitehead stated that it is difficult for a group to devise a vision statement; each person would come up with a different or slightly different vision. Combs said the bottom line is this is a group of volunteers, and if they don't buy into it, they won't fulfill the vision.

Combs said he likes the vision statement and asked for other comments. Coston added that the vision statement should be the



driving force behind the organization. The fun thing about a vision statement is the challenges it presents. If approved, he will present to the NTA who has the final say. Paul Brubaker said an organization needs to have a champion that will be there long term and likes the idea there is a person who can steer toward the vision. Paul McElroy commented that the wording should be: "To be..." Jerry Fireman is concerned that it is too focused on internal issues. Shouldn't it address what TAP will accomplish for the taxpayer? Also, TAP is not the only voice of taxpayers. J. T. Wright agreed with Fireman. The vision should be the broad guideline for our activities. TAP is the vehicle that seeks the information and issues the taxpayer has, and, as a member, he is charged to see that the IRS acts upon TAP's suggestions. Tom Karwin stated this Vision statement is about reputation rather than accomplishment and shouldn't the focus be on what TAP wants to accomplish. Patrice Marker disagreed since a vision statement shouldn't be too specific. Wright agreed; it should be broad. Schneider stated that someone not familiar with TAP who reads this statement could see TAP as a lobbyist. Scott agreed with the vision statement. This is where TAP wants to be and if TAP gets there, TAP has accomplished everything it wants. Combs asked Nicholas to take all the comments back to the team for another look.

Area Recommendations

There will be a conference call to discuss the two issues having to do with the third party authorization. Combs discussed the ground rules. The committee will first listen to both speakers and then discuss whether the two issues should be combined or, whether either, or both should be elevated. That will be in the discussion.

Bill Matheny will be the first speaker on the conference call for Area 3 issue and Harold Guthmann will be discussing Area 5's issue

Area 3 - #3921, Expanding Third Party Authorization / Area 5 #3712, POA, Third Party Designee

Matheny said the Area 3 recommendation pertains to the checkbox authority on the Form 1040, U.S. Individual Income Tax Return. Area 3 recommends the period of time for the authorization be extended from one year from the due date of the return to one year from the extended due date of the return. The recommendation came about partially because of Hurricane Katrina. Those affected by the hurricane will have the authorization expire prior to their extended due date. The IRS has been reluctant to extend the scope of the check box authority beyond processing; however, this proposal just recommends the authorization be in place for a full year. Sonny Kasturi has received feedback from the practitioner community on expansion of the checkbox authority and this recommendation falls short in this respect. TAP should not be worried about what the IRS wants to do but should be concerned about the burden placed on the taxpayer. The checkbox authority grants the same authority as the Form 8821, Tax Information Authorization.

Combs asked Matheny "If the Joint Committee decides both issues will be elevated, should they be combined?" Matheny felt that they should



go separately because they are very different issues, Area 3's is about expanding the authorization period and Area 5's is about expanding the authorization period but also expanding the authority.

Guthmann joined by conference call to discuss Area 5's recommendation. Guthmann said that in most people's minds, the checkbox authority and POA are identical. TAP believes that checkbox-authority is a more efficient way to handle taxpayer problems and should replace the Power of Attorney (POA) where practical and appropriate. Taxpayers have, in effect, given the same level of approval for the check-box-authority as for the POA. Name, date, signature and identification number are the same for both. In TAP's collective experience, the third party designee is the tax preparer in at least 95% of the cases. TAP's suggestion will simplify the resolution of all problem issues and in TAP's collective experience, the current time limit unrealistically expects the IRS to contact taxpayers within one year of filing the return. More often contact does not occur until the second or third year after filing. In addition, TAP's plan provides for an affirmative revocation of the authority. This requires each taxpayer to be responsible for protection of their privacy. Also, the check-box-authority is easier and less discriminatory for lower-income and unsophisticated taxpayers because of its simplicity and lack of legal requirements.

Kasturi would like the checkbox authority to last for the life of the return. Guthmann feels TAP needs both recommendations. Combs stated that he checks the box authorizing his preparer to provide processing information to the IRS but he does not want his preparer to represent him in front of the IRS. This recommendation gives the practitioner the right to negotiate with the IRS for the client.

Combs asked Guthmann if the issues should be combined. Guthmann suggested presenting Area 5's recommendation first and then Area 3's in case the Area 5 recommendation is not accepted.

Combs asked for comments on the recommendation. Sandy McQuin asked the committee to look at the response from the IRS. The Form 8821 and the checkbox authority do not include everything the Form 2848, Power of Attorney and Declaration of Representative covers; the Forms 2848 and 8821 are very different. The Form 2848 asks for the tax periods and also contains a signed statement from the representative that he/she is able to practice before the IRS.

Combs asked for comments regarding the Area 3 issue. Brubaker questioned the wording of the proposed solution and Wright clarified that the intent was to propose extending the authorization which is now one year from the original due date, generally April 15th of the return to a year from the extended due date of the return to provide a full year for processing the return. Paul Duquette stated that when he checks the box he expects it will cover the return until it's processed. It was suggested that Area 3 change the proposal to cover the life of the return and Brubaker suggested not worrying that it may be rejected. Brubaker stated that from personal experience, he has prepared three years of tax returns for taxpayers and the first two years are automatically invalid for the checkbox authorization. Kasturi



stated that TAP should not be worried about what the IRS wants but should make recommendations that reduce taxpayer burden.

Barbara Toy pointed out that the IRS' response expresses concern about employees inadvertently disclosing information if the authorization period is changed to a flexible date. In her opinion, the barrier is not insurmountable because IRS employees could be instructed to check for the valid due date on the taxpayer's account. That information is shown on the taxpayer's account. Toy suggested Area 3 address the barrier.

Brubaker suggested changing wording to include the processing time of return. Combs asked if the Area 3 issue should be elevated as stated or sent back for the definition to be modified. Beadsie Woo asked if the recommendation was the best thing for the taxpayer or is it what the IRS will accept. The reply was both since it gives taxpayers who file after the original due date the same benefit for those who file by the original due date. Kasturi pointed out that if the Joint Committee passes both of the recommendations, Area 5's will render Area 3's moot. Combs agreed and decided to discuss the Area 5 issue before finalizing this one

Duquette added that just because the IRS rejected a similar recommendation, does not mean this should not be approved. Ralph Rivera asked if TAP wants to send both recommendations. Area 5's goes beyond Area 3's. Schneider added that the first issue arose because of the Katrina issue and he believes it is ready to go as is. Schneider prepares returns for his relatives about 15 returns a year. He is able to provide information to the IRS that helps complete the processing of the return but is not qualified to have the POA to represent the taxpayer. Kasturi favors sending back to the Area to be rewritten to clearly state what TAP is asking IRS to do. Some members felt the issue should be separated into two parts, extending the authorization term and increasing the authority. Combs asked if the issue was ready to elevate as written. Only Rivera agreed that it was ready. Combs then asked if the proposal should be sent back to the committee to separate.

DECISION: Joint Committee reached consensus to send Area 5 #3712, POA, Third Party Designee back to Area 5 to separate extending the authorization term and increasing the authority issues and to rewrite for more clarity.

Discussion returned to the Area 3 issue. Kasturi suggested combining the two issues regarding extending the authorization period. Schneider objected to the delay this would cause and feels the recommendation is ready to go after a change of wording in the proposed solution. Maryann Motza agreed and added that most returns will be processed within that year and would like to see the issue elevated. Rivera expressed concern that TAP is not presenting a unified front to the IRS. Karwin suggested sending forward and indicating that TAP is still looking at this issue. Schneider felt this should go forward because it addresses the issue originally brought to TAP. It also benefits the many people affected by disasters, those in the military overseas and other persons who filed for an extension of time to file. Combs asked if the committee had consensus to elevate with the change in wording.



DECISION: The Joint Committee reached consensus to elevate Area 3 - #3921, Expanding Third Party Authorization with addition of clarifying verbiage.

Area 2, #3634 Free Tax Preparation for Self-employed

McElroy stated that Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) volunteers are not allowed to complete a Form 1040 Schedule C Profit or Loss from Business (Sole Proprietorship). The volunteers can do a Form 1040 Schedule C-EZ, Net Profit from Business, but the form is limited to expenses less than \$5,000 and only one Schedule C-EZ can be attached to a return (multiple Schedules C can be attached if the taxpayer has more than one business). The restriction on preparing the Schedule C is from the IRS; it had been allowed in TCE when the preparer had the knowledge and training from a source other than TCE. Area 2 is recommending that volunteer preparers be able to do a Schedule C with some restrictions on types of expenses. It is also recommended that Schedule C-EZ be changed to increase the limit on expenses to \$10,000 and to allow more than one Schedule C-EZ. Kasturi presented his minority report attached to the recommendation. He does not think this proposal is prudent at this point because it opens an avenue for cheating. Schneider disagreed. Woo said the recommendation does not provide an opportunity to cheat but expands the free tax preparation to many low-income self-employed persons.

Fireman asked if there were different levels of documentation required for the Schedules C and C-EZ. The records required to be kept are the same for each schedule; the difference is for the C-EZ, the expenses are reported on one line and not in detail.

DECISION: The Joint Committee reached consensus to elevate Area 2, #3634 Free Tax Preparation for Self-employed recommendation as written.

Areas 1 and 3 #3734, #3758, # 3908, #3570 – Downloadable Forms

Howard Margulies summarized Area 1's proposal. Area 1 is suggesting IRS change the software so the forms can be downloaded and mailed to the IRS or be electronically filed. The forms are machine read and the form that is found on irs.gov can not be used for filing since it is not machine-readable. The forms must be ordered from the IRS and then mailed. Schneider stated that Area 4's #3705, OCR forms Availability should be combined with this recommendation because it is basically the same issue. Area 4's recommendation is to add a link on the irs.gov screen when the forms open so the taxpayer can easily order the forms. Combs asked if the issues should be combined. Consensus was reached to combine the Areas 1, 3, and 4 referrals. It is suggested that the write-up include both long term and short term or interim solutions; a phased-in approach. Combs then asked if the referrals should be sent back to the areas for rework. The chairs asked for time to get together to discuss the combining and then present to Joint Committee later in the meeting.

DECISION: The Areas 1, 3, and 4 chairs will get together today and discuss the possibility of combining #3734, #3758, # 3908, Downloadable Forms, and #3705, OCR Forms Availability. The



issue will be addressed again later in the meeting.

Area 2, #3747, Form 1099 Electronic Filing

McElroy reported that the Social Security Administration (SSA) has the ability for small employers to submit Forms W-2, Wage and Tax Statement, on-line. IRS does not allow this for the Information Reporting Forms (Forms 1099 series). The forms can be submitted online but it has to be done through an authorized provider and there is usually a fee involved. Area 2 proposes that the IRS adopt a system similar to SSA which allows small businesses or charitable institutions to submit the information returns on-line. This referral needs clarification—the issue goal statement needs to be rewritten for clarity. The number of forms was questioned of why the area recommended 20 forms rather than the 249 and it was suggested to consider removing the number altogether. Toy stated there is one barrier not addressed in this referral and it is that the IRS is not allowed to compete or interfere with private businesses. The Social Security Administration is a quasi-private business almost like the post office and does not have the same restriction

DECISION: Consensus reached to elevate Area 2, #3747, Form 1099 Electronic Filing after suggested wording changes and the committee addressing the barrier brought up by Toy.

Area 4, #3718, Form 1040 Instructions, Lack of Availability

Schneider said that Area 4 is proposing that a checkbox be added to the Form 1040, U.S. Individual Income Tax Return, to allow people to request an instruction booklet for the next tax year. Scott agreed although having the instruction booklet seems to defeat the purpose of IRS going all electronic, most people still want the paper instructions even when they file electronically. Schneider said this recommendation addresses taxpayers' needs as well as preferences. Marker questions whether there is enough room on the Form 1040 to add a checkbox. However, the recommendation is timely as the IRS is in the process of a complete revision for the Form 1040 and could work this into it. All members agreed this is a good recommendation.

DECISION: Consensus to elevate Area 4, #3718, Form 1040 Instructions, Lack of Availability recommendation as submitted.

Area 6, # 1182, ID Theft – Need for Provider TIN

Maryann Motza stated that Area 6 had originally elevated this in 2003. That is why the title is inconsistent with what the area is recommending and will be updated. The original recommendation was to allow day care providers to apply for a Taxpayer Identification Number (TIN) using a proposed new Form W-7P, Application for IRS Provider Taxpayer Identification Number. Area 6 then found out that provider's can use the Form SS-4, Application for Employer Identification Number, to apply for a TIN. Area 6 changed the recommendation to adding a line or two to Form W-10, Dependent Care Provider's Identification and Certification informing the providers that they can request a TIN so they don't have to provide their Social Security Number to their clients as required on the Form W-10. This could help prevent identity theft. Area 6 thinks the benefits clearly



outweigh the barriers.

DECISION: Consensus to elevate Area 6, # 1182, ID Theft – Need for Provider TIN after Toy does the minor wordsmithing and checks the IRS response date for accuracy.

Area 1, 2, and 3 Chair Reports Area 1 – Howard Margulies

Area 1 had a productive year. Area 1 submitted the downloadable forms referral to the Joint Committee and has five more recommendations to address on tomorrow’s agenda. Area 1 held a Town Hall in Rhode Island that 90 taxpayers attended. In addition to the referrals on this agenda, Area 1 also had a Form 1040 Schedule D, Capital Gains and Losses, proposal elevated previously. Area 1 is currently working on estimated tax payment information being available on-line and looking at Individual Taxpayer Identification Number (ITIN) issue for people who don’t have a Social Security Number. The Area is also looking at the issues with returns being submitted through an intermediate service provider.

Area 2 – Paul McElroy

McElroy reported that Area 2 has gotten 36 new issues this year. Area 2 has a screening subcommittee which reviews the issues and makes recommendations to the full committee to drop, put in parking lot, or make active. Area 2 elevated seven issues last year; three were approved prior to this meeting. The committee had 73 outreach events through September. The area lost three members during 2006. One of Area 2’s best practices was having a screening committee.

Area 3 – JT Wright

Wright reported that Area 3 started the year with 28 different issues which they pared down to a manageable list which resulted in higher quality work. Area 3 is still seeking ideas for effective ways to do outreach. Area 3 teamed with Taxpayer Advocate Service (TAS) to hold a town hall meeting in Jackson, MS which really helped get the word out about TAP. Scott visited his congressional and senator representatives in Louisiana and conveyed the TAP message. He also attended the tax forum in Atlanta. Area 3 developed a template for a letter of introduction for TAP members to introduce themselves.

ACTION: J. T Wright will share this template with the Communication Committee by sending to Judi Nicholas.

Team Updates Tracking Member Effectiveness – Nancy Ferree, Coston, Duquette, Allena Kaplan

This team was formed because it is TAP’s believe that volunteers want feedback on the job they are doing. The team has looked at both what to evaluate and how to rate—numbers; fair, good, great; etc. Duquette said the team would like input from Joint Committee about evaluating TAP members. Evaluating will be done by staff, the chair, vice chair, and listening to what their peers are saying about them. The purpose is to look for ways to improve the program, positive things not ways to put people down. Brubaker mentioned a Rubric tool that shows ways



to evaluate on different criteria that is objective rather than subjective. Need to evaluate members' performance in both area and issue committees, as well as smaller groups, the subcommittees. Woo stated that training on using the Rubric tool is needed if TAP plans to use it. Nicholas suggested staying away from very bureaucratic rating systems since TAP is a volunteer organization. She also expressed concern that if the process is too cumbersome, she would not have the time to evaluate each volunteer on her committees. Fireman suggested staying away from numerical ratings and just stating whether or not expectations were met.

Coston said right now, TAP members are only evaluated based on their attendance and participation in conference calls and other meetings. TAP needs a tool to use to sit down with members to talk about problem areas. Margulies said that fixed criteria for evaluation can cause trouble. Some people deal well with writing up issues while other deal well with people and perform better at an outreach—TAP needs both types. Wright suggested that committees should also do an evaluation of their work; is it being effective, how could it be more effective, etc?

TAP Member Position Description – Ramirez, Scott, Lovella Richardson, Steve Berkey, and Inez DeJesus

The team has not met yet.

Measures – Coston, Wright, Lyn Sinnamon, Steve Berkey, and John Fay

The team met last week and is looking at TAP's mission statement, vision, goals, and the 2007 NTA objectives. These will be used as drivers as the team moves forward. The team will meet on a monthly basis and the next meeting is November 7. The team will also be looking to the other people who volunteered for this committee as resources.

TAP Operations Duplication of Issues

Issues should not be presented to the committees without staff research for duplication. Staff should check the list of TAP issues, issues in the parking lot, the database, and recommendations already elevated to the IRS. Schneider suggested simplifying the issue categories. The List of TAP issues is a little cumbersome to review for duplication. It was suggested to include only the active issues on the report. Motza suggested a better approach to keeping the active list and the parking lot manageable is a periodic review by each area committee. Area 6 just completed this process closing or dropping many issues.

ACTION: Toy will include only the active issues in the List of TAP Issues report but also run a list of issues in the parking lot by date received.

Scott stated that issues can stay in the parking lot for a long time and how is submitter notified. Nancy Ferree replied that TAP sends an



initial letter to let them know it is in the parking lot, or when the issue is closed. If the committee decides to work the issue, another notification letter, email, or phone call is initiated.

The identification of duplication of issues should happen through the staff and should happen before issues are worked. Motza suggested that areas that do not have many issues should look at the parking lot. In her experience, there are issues the committee members want to work that don't get worked because of lack of time. Area 6 is never lacking for issues and many are valid issues. If the issue is valid, Area 6 puts in the parking lot. It doesn't matter where the issue is worked just that it is worked.

Frequency of Meetings

Staff has raised an issue regarding frequency of meetings. Sometimes committees just meet every month even though they really don't need to since most work through subcommittees. Staff has proposed that TAP adopt a formal process that the full committees meet every other month and the subcommittees meet the opposite month or every month as needed. Woo stated that the Earned Income Tax Credit (EITC) Committee adopted this policy last year which worked well. Coston added that the change would not only benefit staff but also address the concerns of panel members who feel they are spending way more than the stated 300 hours per year. A concern was expressed that not meeting every month would make members feel not connected and that in some committees very little work is being accomplished in subcommittees. Preference is for each committee to decide how often to meet and not making a policy. However, there is agreement that committees need to be flexible and not meet if there are no decisions that need to be made. Coston stated that his purpose is to have quality meetings, TAP needs to work efficiently and smarter.

DECISION: TAP will not have a formal policy on setting the frequency of full committee and subcommittee meetings; however, committees need to be flexible and not meet if there are no decisions that need to be made or work to be done.

Chair Reports Area 4 Chair Report – Ferd Schneider

The best thing Area 4 did was work together on the response to the Commissioner regarding VITA issues. Second, was the town hall meeting in Cincinnati. Area 4 sent three referrals to the Joint Committee one was approved this morning. Area 4 started the year with 17 members and lost four of the second year members and one of the new members. Area 4 had its first face-to-face meeting in July which was too late in the year; the committee never got working together as a team. Schneider detected a lack of enthusiasm in the members this year partially due to losing members and the late face-to-face meeting. However, he felt it was partially his fault in not knowing how to motivate the members. It's hard to find incentive for volunteers. He recommends that part of the chair training this year be on how to motivate volunteers.



Area 5 – Ralph Rivera

Area 5 submitted two or three recommendations to the Joint Committee; one of which was the free file report for the Commissioner. Area 5 had over 30 outreach events that reached over 300 people. The area also was short some members which created problems in working as a team. One of the area's best practices is to invite a local taxpayer advocates from each state in the area to join the conference call each month.

Area 6 – Maryann Motza

Area 6 worked on the Commissioner issue regarding Internal Revenue Code Section 7216. Motza also worked with Brubaker, Wright, and Teresa Smedley on a response to the IRS Oversight Board on performance measures. The area hosted a town hall in Fargo, ND which brought in a number of grass roots issues. Area 6 was active in outreach about 106 events reaching over 1,000 people. However, not every member participated in outreach. There is a concern that the area did not elevate many issues. Part of the problem is due to the sheer volume of work. Also, our face-to-face meeting was held in August which was too late. As a best practice, Area 6 did clear the list of active and parking lot issues, closing many they did not have merit. In addition, Area 6 recommends holding the face-to-face meeting earlier in the year to help motivate members to participate.

Annual Report

The Communication Committee suggested having a subcommittee of the Joint Committee work on the annual report rather than just the TAP Chair. The committee would like to use the report as an outreach tool but last year's report had a negative tone that was not conducive to outreach. One suggestion was to have an executive summary to hand out at outreaches. Combs asked if the committee wanted to try a different process this year. Kasturi stated that each chair should write a report on their committee and the TAP chair should pull together. Then after this consolidation, the Communication Committee should review. Brubaker asked if anyone was eager to be a part of the process and no one volunteered.

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Peggy Guinn, a TAS Case Worker Manager attended the meeting with Laurel Cummings.

Area Recommendations Area 2 #3736 EFTPS

McElroy said that Area 2 is recommending that anyone who makes estimated payments be automatically entered into the Electronic Federal Tax Payment System (EFTPS). In addition, the committee is recommending that IRS eliminate the waiting period for individuals. The IRS approves businesses and other entities right away but for individuals performs bank verification prior to sending out a Personal Identification Number (PIN). Kasturi explained a system the Federal Government has called Treasury Direct and why couldn't IRS use this same process for instantly verifying the bank information. Schneider



did not agree that automatically issuing a PIN is a benefit and would prefer that PIN numbers not be mailed automatically. Scott agreed and stated he prefers a check-off box to request a PIN. Combs asked McElroy if he thought Area 2 would be willing to modify the proposal. Rivera had a problem with eliminating bank verifications. Schneider had a problem with unrequested PINs being mailed out. However, all agreed the waiting time should be eliminated. Paul Brubaker stated that the IRS already has a process for verifying the routing and account numbers for individual tax returns and why not duplicate the same process for EFTPS.

ACTION: McElroy will bring Area 2's #3736 EFTPS back to the committee for revision.

Area 2 #3925 – Option for Access to Person on IRS' Toll-Free

Brubaker discussed the problems people have using the IRS' toll free lines with the menu and not having access to a real person. IRS should offer the option to press 0 to talk to a person. Scott expressed the concern that too many people will want to talk to a person. Woo disagreed; she prefers not to talk to a person if she can get the information needed automatically. Nicholas stated that pressing the 0 doesn't mean you will reach a person that can answer your question; the caller might need to be transferred to someone who can. Brubaker said Area 2 addressed that issue by requesting the person handling the calls be a screener who knows where to transfer it.

DECISION: The Joint Committee reached consensus to submit Area 2 #3925 – Option for Access to Person on IRS' Toll-Free as written.

Area 6 #3249 Improve Quality of Customer Service

Area 6 is proposing the IRS form a task force on quality improvement of customer service which includes improvement of customer service for telephone, web and walk-in service. Area 6 suggests that IRS work with partner organizations listed as part of the task force. Brubaker stated that working with the IRS this year on the partnership council makes him believe this idea will be received well. Area 6 did extensive research on this issue and believes it is best if IRS discusses customer service issues in a public forum.

DECISION: The Joint Committee reached consensus on elevating the Area 6 #3249 Improve Quality of Customer Service recommendation.

Area 1 #3934 Form 8453 Usage Reduction

Margulies reported that Area 1 is proposing to eliminate the existing option to use Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return, which would reduce burden on tax preparers and IRS. Toy stated that this needs to be re-worded because The Form 8879, IRS e-file Signature Authorization, needs to be signed as well what is different is that the Form 8879 does not have to be mailed to the IRS service center. Kasturi stated that his Area worked on a similar recommendation earlier and asked if this recommendation conflicted. Toy replied that the earlier recommendation was specific to VITA and asked IRS to prohibit volunteer sites from using the Form



8453. IRS replied that volunteers would continue to have all options available for their clients; the form 8453 is an option not the preferred method. Marker suggested the recommendation be rewritten to state “reduce the use of the Form 8453 rather than eliminate.” Brubaker stated that he would not like to see the Form 8453 eliminated because it is necessary for some taxpayers to use; however, he would like to see the Form 8879 used more. He believes that the emphasis should be on training and getting the word out about the proper use of each of the forms. He stated that there is confusion concerning the uses of the Form 8879 due to lack of training. Combs asked if there was anyone who objected to elevating this recommendation.

DECISION: The Joint Committee reached consensus on returning the Area 1 #3934 Form 8453 Usage Reduction to the committee for revision to put the emphasis on using the Form 8879 rather than eliminating the Form 8453.

Area 1 #3558 CP-521 Interest Rate

Howard Margulies stated that most people on installment agreements with the IRS are not aware of how much interest they are paying. The monthly notice sent to the taxpayer does not indicate how much interest is charged. Area 1 recommends that IRS break down the interest charge on the reminder notice. The benefit to the IRS is that many taxpayers would find another way of paying the amount due after they realize how expensive it is. Combs asked if there were objections to elevating this recommendation to the IRS. Members suggested wording changes.

DECISION: The Joint Committee reached consensus on elevating the Area 1 #3558 CP-521 Interest Rate recommendation with the agreed upon modifications.

Area 1 #3518 2645-C Letter, Improvements to Language

Letter 2645C is also called the stall letter. IRS uses the letter to let the taxpayer know it needs more time to review the return. The letter does not state that interest and penalties will continue to accrue nor does it inform the taxpayer to continue to make payments to avoid additional penalty and interest. Members suggested minor revisions to the referral.

DECISION: The Joint Committee reached consensus on elevating the Area 1 #3518 2645-C Letter, Improvements to Language recommendation with the agreed upon modifications.

Area 1, #4008 Form 1040V and Estimated Tax Payments

Those who file Form 1040 showing a balance due can send the tax payment with the tax return. However, if the taxpayer needs to make an estimated tax payment, the estimated tax payment must be sent to a different address than where the tax return is sent. Brubaker suggested deleting the first paragraph of the proposed solution because it is repeated in the background and is not the solution.

DECISION: The Joint Committee reached consensus on elevating the Area 1 #4008 Form 1040V and Estimated Tax



Payments recommendation with the agreed upon modification.

Area 1, 4015, Forms and Publications, Search by Keyword

The IRS web site allows a search by form and publication numbers or by topic, but the web site makes it difficult to search by “keyword,” such as the words contained in the titles of the forms and publications.

DECISION: The Joint Committee reached consensus on elevating the Area 1, 4015, Forms and Publications, Search by Keyword recommendation with the agreed upon modification.

Area 3, 3604, Spanish Correspondence Availability

Most IRS notices are in English and taxpayers in the United States do not have the option to have correspondence sent to them in Spanish. There are Spanish versions for use in Puerto Rico. Area 3 recommends sending notices out in Spanish when requested. A question was raised about having notices available in languages other than Spanish. The answer is that these notices are already available to the IRS in Spanish for those in Puerto Rico. IRS does not need to create a new product but make the existing product available to more taxpayers upon their request. There was some discussion on whether the notices designed for taxpayers in Puerto Rico would be applicable to taxpayers residing in the United States. It was agreed that there could be some difference but the recommendation would apply only to those notices that are applicable to taxpayers residing in the United States.

DECISION: The Joint Committee reached consensus on elevating the Area 3, 3604, Spanish Correspondence Availability recommendation.

Area 5 #3755, Forms & Publications Employee Background

IRS’ forms and publications are confusing and not easily understood. IRS personnel charged with the writing of forms and publications do not have educational backgrounds in the areas of English and Journalism. Area 5 is recommending that IRS choose people with backgrounds in English and Journalism rather than their technical knowledge. A question was raised about the reference to the Deere Corporation. McQuin explained.

DECISION: The Joint Committee reached consensus on elevating the Area 5 #3755, Forms & Publications Employee Background recommendation after adding the clarifying language.

Area 2, #3747, Form 1099 Electronic Filing

McElroy presented the revised version of the Form 1099 electronic filing referral.

DECISION: The Joint Committee reached consensus on elevating the Area 2, #3747, Form 1099 Electronic Filing recommendation.



Annual meeting agenda

Nicholas went through the proposed agenda. Schneider expressed concern about the orientation being so short and suspects orientation will continue in the area meetings. Combs agreed and added that the idea behind the combination meetings is to continue orientation and to combine it with team building. In addition, staff will have conference calls with the new members prior to the annual meeting to address some issues normally done in orientation such as travel.

The NTA will be the keynote speaker of the Plenary Session and the Commissioner and a representative from Treasury have also been invited. Combs will speak about last year's TAP activities and discuss the chair and vice chair responsibilities. Next, the election process will be covered. Woo questioned the time allotted to vote for candidates. She referenced the process last year and stated that she could barely hear or talk to people before the election.

During the Area Committee meetings, the other members will attend an outreach workshop, one for new members and the other for returning members and the vendor will do a TAPSpeak presentation. Chairs will work with managers and program owners to set committee agendas.

Issue committee assignments are happening right now. Everyone should have received an email from Coston and members will be assigned based on their response.

Coston is still trying to arrange a meeting with the Commissioner for the new Joint Committee on Thursday afternoon, after the end of the meeting.

Coston said there were some obstacles when devising this agenda to meet all the requests of the Joint Committee and it is still a draft. Members very clearly let staff know they wanted to take an active role in this meeting. Also, all members requested more time to meet in committee meetings. There is time to work on issues in the committee meetings. Motza liked the new agenda and the fact that staff took the committee's suggestions into consideration. She also liked the writing class which should help make members more productive much faster. Coston added that staff also listened to the suggestions about reducing the amount of time for speakers and eliminating the chair reports. Volunteers are needed to help teach the new members, the writing class, and the outreach workshops.

ACTION: Coston will send out solicitation next week to solicit for volunteers to help with the annual meeting.

Orientation

Ferree, Brubaker, Meyers, MaryAnn Delzer, and McQuin were part of the Orientation planning team. First, the team held a conference call with any members who were interested to give their input on how the orientation should look. Next, they looked at what was important to



learn during an orientation:

1. The social aspect—where do I fit in the organization
2. The cause and mission— why am I here , what does TAP do, what IRS does
3. The system—how will I do this, what does it look like

Returning TAP members will play a large part in orientating the new members. It was agreed that orientation was too long last year and too much information was imparted at one time. Staff will discuss travel and some other administrative issues with the new members before they come to this meeting. Brubaker stated that this orientation is designed so new members can be active members of TAP right after leaving Washington.

There is a lot to learn to become an active TAP member. That is the reason Coston pushed to extend membership from a two year to a three year term and it is also the reason for the one third turnover in membership each year.

Mentoring process (See Attachment 1)

Motza said that mentoring received a very low score in the Communication Committee survey of last year's new members. The process needs refining for this year and TAP needs to set up basic requirements. The most important guideline is that the mentor should want to mentor and not volunteer because they feel obliged. Also, not every new member wants a mentor. Brubaker asked for some best practices. Here are some suggestions for a good mentoring program:

- The mentor should call the assigned person before the annual meeting
- Mentor should make themselves available to new members
- Have a handout on what the mentor can do for you and here's when you turn to the committee chair and here's when you consult staff
- Think of when you started in TAP, what would you have wanted to know?
- A mentor for issue and area committee.

National Taxpayer Advocate

Nina Olson, the NTA, held an interactive television meeting yesterday with all of her employees regarding the realignment of some of her staff. The NTA talked about TAP and the success that TAP has had. She also talked about the meeting with the Commissioner and the TAP's position paper that went to the Commissioner and its quality. She also mentioned the town hall meetings.

Oversight Board

Brubaker wanted to take this opportunity to acknowledge the hard work of the team who prepared the response to the Oversight Board



regarding the proposed IRS performance measures. Brubaker, Motza, Marker and Wright worked together to respond to the Oversight Board within a very short turn-around time. The 09/15/2006 report to the Oversight Board is on TAPSpeak in the TAP Elevated Recommendation folder in the Reading Room. TAP received good feedback on the quality of its responses.

Chair Election

Area Chairs were to poll their committees to find out members' thoughts on how early in the meeting the election should take place for the TAP chair and vice chair. Margulies said Area 1 members preferred holding the election early before the area and issue chairs are elected. The meeting begins on Monday. If the candidate speeches are given Monday afternoon, members have the Monday night social to talk to the candidates and the voting could be completed prior to the start of the meeting on Tuesday. There was a discussion of leaving the polls open until after lunch. However, that would impact some area committee meetings. It was decided to leave the polls open until the morning break which allows the areas to choose their chairs and vice chairs in the late morning. Members will be given the first part of the break to vote and the chair and vice-chair will be announced at the end of the break.

Combs suggested having candidates declare prior to the Annual Meeting. However, the chairs found during the polls that most members wanted to give the new members the opportunity to have a leadership role. There were some who felt the TAP Chair or Vice-chair roles should be reserved for returning members and new members interested in leadership roles should start by running for chair or vice-chair of an Area or Issue Committee.

The Joint Committee then discussed having a nominating committee or a group to seek out and ask qualified people to run. Because of the perception that nominating committees precludes certain people from running and that they end up putting certain people in office, the idea of a nominating committee was rejected.

DECISION: It was decided that candidates should announce prior to the meeting and those who declare by December 1, 2006 will have the opportunity to sit on the orientation panel. However, anyone can run as long as they declare their candidacy before the speeches on Monday. There will be no nominating committee and the election will be held on Monday with the polls closing during Tuesday's morning break.

ACTION: Coston will send an email to all members describing the duties of the TAP Chair and Vice-chair and asking those who are interested to declare their candidacy.

Communication Strategy

Tom Karwin stated that this defines the function of the Communication Committee—what it does and what it does not do. A responsible party is identified for each strategy. The Communication Committee is responsible for many of the strategies; other responsible parties are the Joint Committee, the area committees, and staff. It is organized



into two sections: External Communication Objectives and Internal Communication Objectives.

The Communication Committee defined the priority recommendations as:

- 1st level (8 identified) either mandated or highly desirable items
- 2nd level (25 identified) a necessary action
- 3rd level (16 identified) important, but relatively new item
- 4th level (6 identified) value unknown
- 5th level (1 identified) TAP poster, skeptical if it has real value or difficult to value

The Communication Committee first tried to identify everything TAP has been involved with or should be doing. As the strategy evolves into a work plan, some of the strategies maybe dropped. Duquette questioned why the issue committees weren't mentioned especially for the partnering. The VITA issue Committee is very involved in partnering. Nicholas replied that the committee envisioned TAP as an organization developing these partnerships. It is also a high level strategy. Coston applauded the Communication Committee for the strategy; it is in direct line with the TAP objectives. Karwin said next steps include adding target dates to the strategies which will show if it is a realistic document. Woo said this is a great document and her only observations are the majority of things have a 1, 2 or 3 level of priority and can't see how it will work to have so much a top priority. Karwin replied that this is where the target dates come in and also we factor in the workload. The present priority values are reflective of the value not the workload. The document is not set in concrete; it's more of a target the Committee is shooting for. Wright commended the committee for the work but asked if TAP has the funds and how will this be implemented? It will take a lot of work. Karwin replied that the funding and amount of work will help decide what gets done and what doesn't.

Karwin said that the Communication Committee needs to have the Joint Committee approval of the direction the strategy before it takes the next step which is to develop the work plan. Kasturi suggested the Joint Committee take time to review the document before approving it. Wright said it is a great outline and the Joint Committee needs to look at the practicality as to the implementation of these strategies. The Communication Strategy will be discussed further tomorrow.

After the Communication Committee has completed the strategy each of the responsible parties will need to complete their own work plan.

Annual Assessments

The assessment for the Joint Committee is due to LaVerne Walker by Monday, October 16, 2006. The form is included in this meeting's material. The Self-Assessment/Annual Report covers the new TAP year which is January 1, 2006 to December 31, 2006 and is due to Toy by



December 31, 2006.

The Area or Issue Committee chair completes the top portion (the Annual Report) and asks for input from their committee members to complete the self-assessment portion (bottom of report). The Area and Issue Committee Self-Assessments are also included in the package. The chairs should work with the analysts to complete the report. Each committee can decide how to complete and compile the self-assessment portion of the report.

ACTION: All Joint Committee members should complete the assessment for the Joint Committee by Monday, October 16, 2006 and send to LaVerne Walker.

ACTION: All area and issue committee chairs should complete the Self-Assessment/Annual Report covering January 1, 2006 to December 31, 2006 and send to Toy by December 31, 2006.

ACTION: Toy will make suggested corrections and send the Joint Committee Assessment, and the Area and Issue Committee Self-assessments electronically.

Informational Letter

When TAP receives information about a minor problem from a taxpayer, there should be a way for the committee to write up a brief paragraph for elevation to the Joint Committee and then sent to the IRS. For example, a link to a website does not work. It would be an informational letter or note rather than a formal recommendation. After discussion it was decided that there would be no formal process for this type of suggestion. The format for recommendations should be followed as closely as possible and the recommendation or suggestion would be numbered and entered into the tracking Database. The committee should draft a letter which will be reviewed by the Joint Committee and submitted, if approved, to the IRS under the TAP Chair's signature.

DECISION: When a committee receives information about a problem that IRS needs to be aware of quickly such as an incorrect link on its website, the committee should draft a letter following the format for referrals as closely as possible. The paragraph will be reviewed by the Joint Committee and submitted, if approved, to the IRS under the TAP Chair's signature.

Chair Reports Area 7 – Tom Karwin

Karwin reported that Area 7 has nine active issues; two are completed but not in time for approval at this meeting. Area 7 had eight outreach activities in September reaching an audience of 895 people. Area 7 changed the teleconference duration to run 90 minutes but usually finish in 60. Members don't feel they have to rush through any part of the agenda to complete the call within the hour. Allena Kaplan, the chair of Area 7, contacts the lead person in each subcommittee to check on their progress. Area 7 had some slowdown due to staff shortages but this should change soon with the addition of a new analyst. This year the committee has committed to focusing on no more than three issues at a time. The Chair and Vice-chair are



working to encourage participation from all members.

Ad Hoc – Patrice Marker

The Ad Hoc Committee had only three returning members this year. The Committee had a slow, disappointing start and the concept of being driven by program owner was new. The Committee is busy reviewing forms and publications many of which have a very short, one week, turn-around. The Committee also participated in preparing the tax preparer regulation position paper for the commissioner. The NTA asked the committee to review a financial literacy toolkit. The committee has three issues in the parking lot. The Forms and Publication Subcommittee is very active but the Multilingual Subcommittee hasn't had full participation from the program owner. One subcommittee member felt the program owner asked for TAP's input because it was required rather than TAP's input having value.

Burden Reduction – Sonny Kasturi

Kasturi reported the Burden Reduction Committee is fortunate to have many returning members. The Committee worked on five issues from the program owner who drives the timeline. Subcommittees worked these issues. Two of the issues the committee worked on are the Subchapter S election and Innocent Spouse Relief. The recommendations were well received by the IRS and the committee received a response from IRS commending TAP's work. Committee members have expressed disappointment that they don't always see the recommendations implemented and some felt the committee was not fully utilized. The program owner, Beth Tucker, praised TAP's contribution in her Congressional testimony.

Communication Chair – Maryann Motza / Judi Nicholas

The Communication Committee is a fairly new committee. The committee was formed to address how TAP communicates internally and externally. The committee developed the communication strategy presented today. The External Subcommittee works on items outside of TAP such as developing the TAP Poster, the TAP website, the outreach tool kit which the team developed last year and updated this year, the pens, letter openers, and the success stories used for outreach. One success story for TAP is the feedback that was put together for the commissioner. The Internal Subcommittee's key project was conducting a survey of the new TAP members. The survey was very productive because it was conducted by subcommittee members calling the new members rather than sending out surveys to be completed. Most new members were thankful that the subcommittee took the time to talk to them plus by asking follow-up questions, the team got very good results. The subcommittee also worked to develop and then update the TAP Member Handbook. The subcommittee has also worked to improve TAPSpeak making it more user friendly, more intuitive. Berkey is working with the vendor to have some of the improvements made and the new version will be demonstrated at the annual meeting. Because of the negativity many members have toward TAPSpeak, the committee has suggested changing the name to TAPSpace. It will be changed to TAPSpace if no



one has already placed a claim to the name. Nicholas added that as part of the strategy, the outreach toolkit will be updated each year and members should take a look at the materials and make recommendations to the Communication Committee for improvement. Updating will be an annual activity. Improvements are also being made to improveirs.org. Motza added that some of the barriers members have expressed about using TAPSpeak are that the information on it is old. This is not true but you need to know where to find the information. Another project the Internal Subcommittee will be doing is having some standardization of folders so that TAPSpeak is easier to navigate. Also there will be only one calendar.

EITC – Beadsie Woo

The Earned Income Tax Credit (EITC) Committee elevated two recommendations, one concerned an outreach plan to large corporations to inform them on how the EITC can benefit their workers and the second is an outreach to tax preparers. The Committee is currently working on two projects a survey of tax preparers and gathering information on the largest groups of immigrants where they are located and how to target outreach to those groups. The committee had a large turnover and with the number of new members, the committee had a very slow start.

Notices – Max Scott

Scott got this job by default after the chair resigned from the panel. The committee scored 21 of 25 notices. The notices are scored for their clarity; the lower the score the higher priority they receive for revision. The committee formed a subcommittee that developed new training for new committee members on how to score notices. Other subcommittees have worked with the program owners to redesign a notice. It was a great experience and the committee hopes to have more opportunities to work on the revision of notices. The committee also worked with the program owners to determine the value of stuffers sent along with IRS notices. This will be a valuable project, looking at maybe \$200,000,000 in savings. The program owners have been very supportive of TAP and value the input.

Taxpayer Assistance Centers - Jerry Fireman

The Taxpayer Assistance Centers (TAC) Committee is new this year and has a good working relationship with the program owner. The committee is working on two projects; one is developing a survey of the IRS employees working in TAP and for the taxpayers using the TACs. This will give IRS feedback from both sides of the counter. The subcommittee worked with the IRS research staff including staff from TAS to structure the surveys. The surveys are ready and the committee will be looking to all TAP members to help do the surveys. The other project is a review of the Publication Method Guide which is the manual used by IRS employees to assist taxpayers in the TACs. The subcommittee is working with the IRS employees who use the guide. IRS is incorporating the teams' suggestions into the revised



guide.

VITA – Paul Duquette

Duquette thanked all the Volunteer Income Tax Assistance (VITA) members who worked so hard to make the Committee a success. VITA was a new committee this year and it took awhile for the committee members and program owners to get on line. The committee has three subcommittees: an Ad hoc group that addresses issues as they come into TAP, a Training Materials Subcommittee and a Training Process and Method Subcommittee. The committee worked well with the program owners and also worked with some of the IRS partners from the AARP Tax Counseling for the Elderly program. The committee endorsed IRS' Process Based Training which will replace the training method used for the last 30 years. Team members also reviewed and provided recommendations for improving the facilitators' guide, process based training publication, and the train the trainer program. Two members, Brubaker and Elizabeth Colvin offered their sites to be part of the test pilot for Process Based Training. Three members will attend the train the trainer session for Process Based Training in November and two members will attend the tax preparation software training program. The committee worked to revise the certification test partnering with AARP TCE to put together a completely revamped test and a different of both taking and grading this test. The committee also looked at the IRS' on-line volunteer return preparation site, Link & Learn, to provide feedback.

Communication Strategy

The committee went through the strategy line by line suggesting changes and asking for clarification. Nicholas will make the changes. The strategy will be reviewed quarterly to ensure it is accurate and the committee will keep the Joint Committee informed of changes and progress on the strategy.

ACTION: Nicholas will make suggested changes to the Communication Strategy.

Issue #3736, EFTPS Registration Procedure

Changes to the recommendation were read orally.

DECISION: The Joint Committee reached consensus to approve the #3736, EFTPS Registration Procedure recommendation by concept. Toy will email the final product to all Joint Committee members for review. Feedback and corrections should be sent to Toy; a non response will be considered approval.

The Committee completed the work ahead of schedule and will not meet on Saturday morning. Staff will be in attendance in case members of the public attend.

Next Meeting is November 1, 2006 at 10 a.m. ET or 1 p.m. PT.

DECISIONS:

- Consensus to send Area 5 #3712, POA, Third Party Designee back to separate extending the authorization term and increasing the authority issues and to rewrite for more clarity.
- Consensus to elevate Area 3 - #3921, Expanding Third Party Authorization with addition of clarifying verbiage.
- Consensus to elevate Area 2, #3634 Free Tax Preparation for Self-employed recommendation as written.
- The Areas 1, 3, and 4 chairs will get together today and discuss the possibility of combining #3734, #3758, # 3908, Downloadable Forms, and #3705, OCR Forms Availability. The issue will be addressed again later in the meeting.
- Consensus reached to elevate Area 2, #3747, Form 1099 Electronic Filing after suggested wording changes and the committee addressing the barrier brought up by Toy.
- Consensus to elevate Area 4, #3718, Form 1040 Instructions, Lack of Availability recommendation as submitted.
- Consensus to elevate Area 6, # 1182, ID Theft – Need for Provider TIN after Toy does the minor wordsmithing and checks the IRS response date for accuracy
- TAP will not have a formal policy on setting the frequency of full committee and subcommittee meetings; however, committees need to be flexible and not meet if there are no decisions that need to be made or work to be done.
- Consensus to submit Area 2 #3925 – Option for Access to Person on IRS' Toll-Free as written.
- Consensus on elevating the Area 6 #3249 Improve Quality of Customer Service recommendation.
- Consensus on returning the Area 1 #3934 Form 8453 Usage Reduction to the committee for revision to put the emphasis on using the Form 8870 rather than eliminating the Form 8453.
- Consensus on elevating the Area 1 #3558 CP-521 Interest Rate recommendation with the agreed upon modifications.
- Consensus on elevating the Area 1 #3518 2645-C Letter, Improvements to Language recommendation with the agreed upon modifications.
- Consensus on elevating the Area 1 #4008 Form 1040V and Estimated Tax Payments recommendation with the agreed upon modification.
- Consensus on elevating the Area 1, 4015, Forms and Publications, Search by Keyword recommendation with the agreed upon modification.
- Consensus on elevating the Area 3, 3604, Spanish Correspondence Availability recommendation. consensus on elevating the Area 5 #3755, Forms & Publications Employee Background recommendation after adding the clarifying language.
- Consensus on elevating the Area 2, #3747, Form 1099 Electronic Filing recommendation. It was decided that candidates should announce prior to the meeting and those who declare by December 1, 2006 will have the opportunity to sit on the orientation panel. However, anyone can run as long as they declare their candidacy before the speeches on Monday. There will be no nominating committee and the election will be held on Monday with the polls closing during Tuesday's morning break.



- When a committee receives information about a problem that IRS needs to be aware of quickly such as an incorrect link on its website, the committee should draft a letter following the format for referrals as closely as possible. The paragraph will be reviewed by the Joint Committee and submitted, if approved, to the IRS under the TAP Chair's signature.
- Consensus to approve the #3736, EFTPS Registration Procedure recommendation by concept. Toy will email the final product to all Joint Committee members for review. Feedback and corrections should be sent to Toy; a non response will be considered approval.

ACTION ITEMS:

- All area and issue committee chairs should complete the Self-Assessment/Annual Report covering January 1, 2006 to December 31, 2006 and send to Toy by December 31, 2006.
- All Joint Committee members should complete the assessment for the Joint Committee by Monday, October 16, 2006 and send to LaVerne Walker.
- Coston will send an email to all members describing the duties of the TAP Chair and Vice-chair and asking those who are interested to declare their candidacy
- Coston will send out solicitation next week to solicit for volunteers to help with the annual meeting.
- J. T Wright will share this template with the Communication Committee by sending to Judi Nicholas.
- McElroy will bring Area 2's #3736 EFTPS back to the committee for revision
- Nicholas will make suggested changes to the Communication Strategy
- Toy will include only the active issues in the List of TAP Issues report but also run a list of issues in the parking lot by date received.
- Toy will make suggested corrections and send the Joint Committee Assessment, and the Area and Issue Committee Self-assessments electronically.

Friday, October 13, 2006

Welcome/Announcements/Review Agenda

Combs welcomed everyone.

Roll Call

Quorum met.

National Office Report

Bernie Coston reported the new member recommendations will be sent to Nina Olson, National Taxpayer Advocate, at the end of this week.



After she reviews the list, it goes to the Commissioner, and then is forwarded to the Secretary of Treasury for approval. Managers checked the list to ensure it is correct. The names go forward pending the subversive name checks which are not yet completed. Letters will go out shortly to the applicants interviewed but not selected.

Staff members working on the agenda for the annual meeting have been meeting on a regular basis. Staff is working to have a more innovative agenda this year. Our plan is to utilize panel members throughout the whole meeting. The agenda is being modified based on TAP Members' feedback. PowerPoint will not be used at the meeting; that was one of the suggestions.

Maryann Motza stated that the Communication Committee working on the survey results regarding the orientation. Coston acknowledged that the feedback from the surveys was used to prepare the orientation agenda.

TAP has received phenomenal coverage since the Commissioner received the memorandum with TAP's five position recommendations. TAP was mentioned on the front page of USA Today in an article about tax collection. Coston was in DC last week and met with Kathy Petronchek, Chief of Staff to Commissioner Mark Everson. She was complimentary as was the Commissioner because of the completeness of the information. Panel members did a fabulous job on these papers.

Larry Combs got a call from National Treasury Employees Union (NTEU) asking him to take a public position on this issue. He declined and said they could refer to TAP's written documents. He was also asked to write to Congress but told them TAP cannot lobby.

Communication Committee Report

Robert Meyers said the Communication Committee met face-to-face on August 28. The members worked on the TAP Member Handbook. The Handbook is being reviewed and should be completed very soon. Hopefully, it will be published soon and ready for the annual meeting. The Handbook is in loose leaf form so updates can be made easily.

The Committee is working on the TAPSpeak renovation and TAP is speaking to vendors now. Motza added that Berkey was hopeful that the changes will be completed in time for the annual meeting. Coston added that Berkey is currently reviewing vendors' bids for both TAPSpeak and Improveirs.gov.

The Committee also worked on marketing materials. They decided to order pens, highlighters, and banners to be used at TAP meetings.

The Communication Strategies Subcommittee has sent their draft of the strategies to the Joint Committee. Tom Karwin added the subcommittee is moving forward and it should be ready for the October meeting. The subcommittee hopes to have the final version in time for the annual meeting.



Chair Elections Survey

Combs asked if everyone had received and reviewed the comments. Allena Kaplan sent her ideas and raised core questions:

1. Should National Chair and Vice-chair candidates declare their candidacy and campaign both before and during annual meeting?

Ferd Schneider thought it should be during the meeting so new members can vote. JT Wright thought it should be done before and during the meeting. Meyers felt the new people won't know the current members, so it would be difficult to vote. Harvey Epstein said if you have the election at the end of the meeting, members have time to speak with the candidates. Combs would like to propose that TAP allows current members to campaign before the annual meeting, but will not preclude other candidates from throwing their hat in the ring at the meeting.

DECISION: Consensus reached to allow members to declare their candidacy for Chair and Vice-chair and campaign prior to and during the annual meeting.

2. Should elections for TAP Chair and Vice-chair be held early in the meeting or late in the meeting?

Paul McElroy felt there is a need to have the TAP Chair and Vice-chair elected before the area and issue chairs. Kaplan thought each candidate should have an opportunity to speak before the election starts and the election should be held late on the first day. Paul Brubaker said the TAP Chair and Vice-chair need to be elected before the committee meetings.

Beadsie Woo said there is an overlap in skills and it would be a shame to limit the candidates to choosing one position and then be precluded from being a Committee Chair. This has happened in some committees in the past. Paul Duquette said that scenario is moot if the Chair and Vice-chair are chosen before the committees meet. Woo expressed concern that if area and issue committee meetings are held on the second day, there won't be a lot of time to talk to the candidates. McElroy pointed out that in the last two years, the speeches were on the morning of the second day and you voted during that day. Is there any reason members couldn't have one full day to vote? McQuin said the staff discussed the agenda for this annual meeting, and to have longer committee meetings, the area committees may be held that first day. Orientation will be shortened which provides an opportunity for combined area committees to discuss like issues. Areas would be combined by which staff supports the committees. Staff has listened to panel members and the annual meeting may not look the same as it has in the past. This will provide the opportunity for more interaction for new members. Ferd Schneider said the Chair and Vice-chair need to be identified prior to area and issue chair selection; so it seems the selection has to be done early.

Combs restated that the Chair and Vice-chair elections will occur early



in the annual meeting, and before area and issue chair election.

Harvey Epstein objected. If you have the election early on the first day, it disenfranchises new members as they do not get enough chance to speak to the candidates. Judi Nicholas noted that as a new member coming in, if the chair and Vice-chair are already elected, they would not have a concern about the process. Combs said new members will have an opportunity to run and campaign. Epstein said he preferred the election as late in the annual meeting as possible and did not have a problem with area and issue committee chairs being elected conditionally. McElroy said this puts candidates at a disadvantage because members know they are running for National Chair or Vice-chair. Brubaker said these are the most important positions on TAP and everyone should have the opportunity to run. He proposed the election not occur before the end of the second day. The issue and area committee chairs could be elected on the third day. There will be six hours where the entire panel, new and returning, will be together. McQuin noted if it is stated before the end of the second day, it does not meet the requirements for the area and issue committee meetings. Combs suggested the committees elect a temporary chair.

Brubaker said the committee needs to see the agenda before a decision is made. JT Wright said this is important and the decision should be postponed until the Dallas meeting. Woo seconded. Nicholas pointed out there is an hour blocked out on the first day on the agenda for campaign speeches. Combs suggested an email message be sent to current members indicating members can declare their candidacy for Chair and Vice-chair.

DECISION: Consensus to put the Chair and Vice-chair elections issue on the agenda for the October meeting in Dallas.

ACTION: Coston, Brubaker, and Combs will work on a process to disseminate election information to all current and incoming TAP members.

Response to Oversight Board

Brubaker said the Oversight Board requested input from TAP on balanced measure for the Internal Revenue Service (IRS). Their request was put on TAPSpeak and an email sent to all chairs with a link. Brubaker asked chairs to send to all members and ask if anyone has expertise on measurements and would want to work on this committee. The goals the IRS is measuring are: 80 percent electronic filing rate by 2012; taxpayers' satisfaction rate; employee engagement; voluntary compliance rate, and; non-revenue enforcement index.

Epstein asked for more information about the last goal. Brubaker found information on goals number two and four. Wright looked at the request and was not impressed with the proposed measurements. Brubaker asked for a volunteer to write the report. Patrice Marker and Maryann Motza volunteered. Meyers expressed frustration with the short response timeframe since TAP needs more time to give input so we can do our best. Paul Duquette asked if the information would be sent via email. The write-up will be compiled by Brubaker, Motza, Marker, and Wright.



ACTION: Toy will send IRS Oversight Board request to LaVerne Walker.

ACTION: Brubaker will send out Oversight Board request email and area chairs should please forward to all members for feedback. Send responses to Brubaker, Motza, Marker, and Wright.

The Area 5 issue will be carried over to the face-to-face meeting.

McQuin noted the meeting times posted in the Federal Register for the Joint Committee face-to-face meeting is a 9 a.m. start on Thursday, October 12th, 9 a. m. on Friday, October 13th, and 8 a.m. on Saturday, October 14th.

Meeting Adjourned

Next Meeting will be the face-to-face October 12-13-14, 2006, in Dallas, TX

DECISIONS:

1. Consensus to put the Chair and Vice-chair elections issue on the agenda for the October meeting in Dallas.
2. Consensus reached to allow members to declare their candidacy for Chair and Vice-chair and campaign prior to and during the annual meeting.

ACTION ITEMS:

Coston

1. Coston, Brubaker, and Combs will work on a process to disseminate election information to all current and incoming TAP members.

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Saturday, October 14, 2006

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TAP Mentor Process

We want to build on the success of the mentor program from last year.

What experience did you have last year?
Positives and Negatives

For 2007 we have approximately 30 new TAP members and about 70 returning TAP members.
Not every returning TAP member wants to be a mentor.
Not every returning TAP member needs to be a mentor.
Solicit only members that want to be mentors.

Obligations and Responsibilities:

- Take the initiative to make the call to arrange for your interaction with your mentee.
- What are the things that you would have wanted to know when you were new to TAP.
- Freely share your experiences and what you have learned as a member of TAP.
- Encourage your mentee to ask questions and refer them to TAP staff if you do not know the answers.



- Follow-up with calls to your mentee after each meeting.

Benefits of Mentoring for the Mentor

- satisfaction in assisting in the development of a colleague
- satisfaction of contributing to improvement of TAP process

Qualities of a Good Mentor

- Availability - The mentor must be available to the new TAP member, must keep in contact, and be prepared to spend time helping the new member become productive.
- Encouraging - The mentor should encourage the new member to participate on sub-committees and outreach events.



Joint Committee Minutes

Joint Committee Teleconference Minutes

*Wednesday, September 6, 2006
1 p.m. ET*

Members Present

Paul Brubaker, TAP Vice-chair
Larry Combs, TAP Chair
Paul Duquette, Chair, VITA Committee
Harvey Epstein, Vice-chair, Area 1
Howard Margulies, Area 1
Allena Kaplan, Chair, Area 7
Patrice Marker, Chair, Ad Hoc Committee
Paul McElroy, Chair, Area 2
Robert Meyers, Chair, Communication, will also represent Area 5
Maryann Motza, Chair, Area 6
Ferd Schneider, Chair, Area 4
Lillian (Beadsie) Woo, Chair, EITC
J.T. Wright, Chair, Area 3
Max Scott, for Notice Committee

Members Absent

Jerald Fireman, Chair, TAC Committee
Dorothy Havey, Chair, Area 1
Sonny Kasturi, Chair, Burden Reduction
Ralph Rivera, Chair, Area 5
Allen Scioli, Chair, Notices Committee

Staff Present

Bernie Coston, DFO
Sandy McQuin, TAP Manager
Patti Robb, Secretary
LaVerne Walker, Secretary
John Fay, Senior Program Analyst
Nancy Ferree, TAP Manager
Judi Nicholas, TAP Manager
Marisa Knispel, Program Analyst for Sandra Ramirez, TAP Manager
Inez DeJesus, Program Analyst
Sallie Chavez, Program Analyst

Staff Absent

Barbara Toy, Program Analyst

Guests:

Tom Karwin, Vice-chair, Area 7

Welcome/Announcements/Review Agenda

Combs welcomed everyone.

Roll Call

Quorum met.

National Office Report

Bernie Coston reported the new member recommendations will be sent to Nina Olson, National Taxpayer Advocate, at the end of this week. After she reviews the list, it goes to the Commissioner, and then is forwarded to the Secretary of Treasury for approval. Managers checked the list to ensure it is correct. The names go forward pending the subversive name checks which are not yet completed. Letters will go out shortly to the applicants interviewed but not selected.



Staff members working on the agenda for the annual meeting have been meeting on a regular basis. Staff is working to have a more innovative agenda this year. Our plan is to utilize panel members throughout the whole meeting. The agenda is being modified based on TAP Members' feedback. PowerPoint will not be used at the meeting; that was one of the suggestions.

Maryann Motza stated that the Communication Committee working on the survey results regarding the orientation. Coston acknowledged that the feedback from the surveys was used to prepare the orientation agenda.

TAP has received phenomenal coverage since the Commissioner received the memorandum with TAP's five position recommendations. TAP was mentioned on the front page of USA Today in an article about tax collection. Coston was in DC last week and met with Kathy Petronchek, Chief of Staff to Commissioner Mark Everson. She was complimentary as was the Commissioner because of the completeness of the information. Panel members did a fabulous job on these papers.

Larry Combs got a call from National Treasury Employees Union (NTEU) asking him to take a public position on this issue. He declined and said they could refer to TAP's written documents. He was also asked to write to Congress but told them TAP cannot lobby.

Communication Committee Report

Robert Meyers said the Communication Committee met face-to-face on August 28. The members worked on the TAP Member Handbook. The Handbook is being reviewed and should be completed very soon. Hopefully, it will be published soon and ready for the annual meeting. The Handbook is in loose leaf form so updates can be made easily.

The Committee is working on the TAPSpeak renovation and TAP is speaking to vendors now. Motza added that Berkey was hopeful that the changes will be completed in time for the annual meeting. Coston added that Berkey is currently reviewing vendors' bids for both TAPSpeak and Improveirs.gov.

The Committee also worked on marketing materials. They decided to order pens, highlighters, and banners to be used at TAP meetings.

The Communication Strategies Subcommittee has sent their draft of the strategies to the Joint Committee. Tom Karwin added the subcommittee is moving forward and it should be ready for the October meeting. The subcommittee hopes to have the final version in time for the annual meeting.

Chair Elections Survey

Combs asked if everyone had received and reviewed the comments. Allena Kaplan sent her ideas and raised core questions:

1. Should National Chair and Vice-chair candidates declare their candidacy and campaign both before and during annual meeting?

Ferd Schneider thought it should be during the meeting so new members can vote. JT Wright thought it should be done before and during the meeting. Meyers felt the new people won't know the current members, so it would be difficult to vote. Harvey Epstein said if you have the election at the end of the meeting, members have time to speak with the candidates. Combs would like to propose that TAP allows current members to campaign before the annual meeting, but will not preclude other candidates from throwing their hat in the ring at the meeting.



Decision: Consensus reached to allow members to declare their candidacy for Chair and Vice-chair and campaign prior to and during the annual meeting.

2. Should elections for TAP Chair and Vice-chair be held early in the meeting or late in the meeting?

Paul McElroy felt there is a need to have the TAP Chair and Vice-chair elected before the area and issue chairs. Kaplan thought each candidate should have an opportunity to speak before the election starts and the election should be held late on the first day. Paul Brubaker said the TAP Chair and Vice-chair need to be elected before the committee meetings.

Beadsie Woo said there is an overlap in skills and it would be a shame to limit the candidates to choosing one position and then be precluded from being a Committee Chair. This has happened in some committees in the past. Paul Duquette said that scenario is moot if the Chair and Vice-chair are chosen before the committees meet. Woo expressed concerned that if area and issue committee meetings are held on the second day, there won't be a lot of time to talk to the candidates. McElroy pointed out that in the last two years, the speeches were on the morning of the second day and you voted during that day. Is there any reason members couldn't have one full day to vote? McQuin said the staff discussed the agenda for this annual meeting, and to have longer committee meetings, the area committees may be held that first day. Orientation will be shortened which provides an opportunity for combined area committees to discuss like issues. Areas would be combined by which staff supports the committees. Staff has listened to panel members and the annual meeting may not look the same as it has in the past. This will provide the opportunity for more interaction for new members. Ferd Schneider said the Chair and Vice-chair need to be identified prior to area and issue chair selection; so it seems the selection has to be done early.

Combs restated that the Chair and Vice-chair elections will occur early in the annual meeting, and before area and issue chair election.

Harvey Epstein objected. If you have the election early on the first day, it disenfranchises new members as they do not get enough chance to speak to the candidates. Judi Nicholas noted that as a new member coming in, if the chair and Vice-chair are already elected, they would not have a concern about the process. Combs said new members will have an opportunity to run and campaign. Epstein said he preferred the election as late in the annual meeting as possible and did not have a problem with area and issue committee chairs being elected conditionally. McElroy said this puts candidates at a disadvantage because members know they are running for National Chair or Vice-chair. Brubaker said these are the most important positions on TAP and everyone should have the opportunity to run. He proposed the election not occur before the end of the second day. The issue and area committee chairs could be elected on the third day. There will be six hours where the entire panel, new and returning, will be together. McQuin noted if it is stated before the end of the second day, it does not meet the requirements for the area and issue committee meetings. Combs suggested the committees elect a temporary chair.

Brubaker said the committee needs to see the agenda before a decision is made. JT Wright said this is important and the decision should be postponed until the Dallas meeting. Woo seconded. Nicholas pointed out there is an hour blocked out on the first day on the agenda for campaign speeches. Combs suggested an email message be sent to current members indicating members can declare their candidacy for Chair and Vice-chair.

Decision: Consensus to put the Chair and Vice-chair elections issue on the agenda for the October meeting in Dallas.

ACTION: Coston, Brubaker, and Combs will work on a process to disseminate election information to all current and incoming TAP members.



Response to Oversight Board

Brubaker said the Oversight Board requested input from TAP on balanced measure for the Internal Revenue Service (IRS). Their request was put on TAPSpeak and an email sent to all chairs with a link. Brubaker asked chairs to send to all members and ask if anyone has expertise on measurements and would want to work on this committee. The goals the IRS is measuring are: 80 percent electronic filing rate by 2012; taxpayers' satisfaction rate; employee engagement; voluntary compliance rate, and; non-revenue enforcement index.

Epstein asked for more information about the last goal. Brubaker found information on goals number two and four. Wright looked at the request and was not impressed with the proposed measurements. Brubaker asked for a volunteer to write the report. Patrice Marker and Maryann Motza volunteered. Meyers expressed frustration with the short response timeframe since TAP needs more time to give input so we can do our best. Paul Duquette asked if the information would be sent via email. The write-up will be compiled by Brubaker, Motza, Marker, and Wright.

ACTION: Toy will send IRS Oversight Board request to LaVerne Walker.

ACTION: Brubaker will send out Oversight Board request email and area chairs should please forward to all members for feedback. Send responses to Brubaker, Motza, Marker, and Wright.

The Area 5 issue will be carried over to the face-to-face meeting.

McQuin noted the meeting times posted in the Federal Register for the Joint Committee face-to-face meeting is a 9 a.m. start on Thursday, October 12th, 9 a. m. on Friday, October 13th, and 8 a.m. on Saturday, October 14th.

Meeting Adjourned

Next Meeting will be the face-to-face October 12-13-14, 2006, in Dallas, TX

DECISIONS:

1. **Consensus to put the Chair and Vice-chair elections issue on the agenda for the October meeting in Dallas.**
2. **Consensus reached to allow members to declare their candidacy for Chair and Vice-chair and campaign prior to and during the annual meeting.**

ACTION ITEMS:

Coston

1. **Coston, Brubaker, and Combs will work on a process to disseminate election information to all current and incoming TAP members.**

Combs

1. **Coston, Brubaker, and Combs will work on a process to disseminate election information to all current and incoming TAP members.**



Brubaker

1. **Coston, Brubaker, and Combs will work on a process to disseminate election information to all current and incoming TAP members.**
2. **Brubaker will send out Oversight Board request email and area chairs should please forward to all members for feedback. Send responses to Brubaker, Motza, Marker, and Wright.**

Toy

1. **Toy will send IRS Oversight Board request to LaVerne Walker.**



Joint Committee Minutes

Joint Committee Teleconference Minutes

August 2, 2006

Designated Federal Official

Bernie Coston, TAP Director

Members Present

George Bates, Vice Chair, Ad Hoc
Larry Combs, TAP Chair
Paul Duquette, Chair, VITA Committee
Dorothy Havey, Chair, Area 1
Allena Kaplan, Chair, Area 7
Paul McElroy, Chair, Area 2
Robert Meyers, Chair, Communication
Neil Mitchell, Vice Chair, EITC
Maryann Motza, Chair, Area 6
Ralph Rivera, Chair, Area 5
Ferd Schneider, Chair, Area 4
Max Scott, Vice Chair, Notices
J.T.Wright, Chair, Area 3

Members Absent

Paul Brubaker, TAP Vice Chair
Jerald Fireman, Chair, TAC Committee
Sonny Kasturi, Chair, Burden Reduction
Patrice Marker, Chair, Ad Hoc Committee
Lillian (Beadsie) Woo, Chair, EITC

Staff Present

Sandy McQuin, TAP Manager
Barbara Toy, Program Analyst
Patti Robb, Secretary
Sandra Ramirez, TAP Manager
Susan Gilbert, Sr. Program Analyst
Inez DeJesus, Program Analyst
Steve Berkey, Program Analyst
Audrey Jenkins, Program Analyst

Guests:

Lori Degaetano, GSA, National Accounts
Jenny Mandel, GovExec.com
Nadia Garas

Welcome/Announcements/Review Agenda/Roll Call

Quorum met.

National Office Report

TAP Director Bernie Coston said TAP is currently on target with the budget. TAP has some travel money still available so managers will poll their committees to see if they have any subcommittee meeting travel needs. The Communications Strategy Subcommittee of the Communication Committee will be meeting in Atlanta August 15-16. A subcommittee of the Taxpayer Assistance Centers (TAC) will meet in Atlanta in September to look at the formulation of the survey in the TACs. Coston offered this same type of opportunity to all issue and area committees. This money is available through September.

Paul Brubaker, Larry Combs, and Coston are working on a draft agenda for the annual meeting. This year the emphasis will be on the area and issue breakouts, which is the most important part for new members as voiced by Joint Committee members in Denver.



TAP is in the process of filling two vacancies; Senior Program Analyst in Washington, DC, and a Program Analyst in Seattle. The interviews for the analyst position in Seattle are in two weeks. Coston hopes to get the application packages very soon for the position in Washington, D.C.

The interview phase of recruitment is finished and thanks to all the TAP members who volunteered and participated in the interviewing process. Tax checks, fingerprint checks, and subversive name checks are being done on the potential new members. These processes can take up to eight weeks. TAP wants to get names to the National Taxpayer Advocate, the Commissioner, and to Treasury as soon as possible for final approval. They will go with a caveat that these selectees are pending subversive name checks.

At the Continuing Professional Education (CPE) for Taxpayer Advocate Service (TAS) employees that took place in New Orleans in mid-July, TAP staff had a separate session on volunteer management. Staff identified four areas for emphasis.

1. Establishment of a vision statement for TAP
2. Establishment of a stronger member position description that accurately describes the roles and responsibilities of being a TAP member. Maryann Motza said this is a wonderful addition. Through the new member survey, Motza found new members were very confused as to what their roles and responsibilities are. Motza, Max Scott, and JT Wright volunteered
3. Member evaluation process/how to evaluate members – TAP now tracks only attendance, but needs to look at other ways to evaluate member participation and if members are fulfilling their expectations.
4. Balanced Measures – The committee that works on the vision statement should work on this committee too. The vision statement will help identify appropriate measures.

Right now there is a manager, a program analyst, and a National Office analyst on each committee. TAP would like two to three TAP members on each committee as well.

ACTION: Coston will send an email to Toy to forward to all panel members soliciting interest in volunteering for a team.

Depending on the response, the teams could have up to four panel members each. Allena Kaplan thought it should be restricted to the Joint Committee since only two or three volunteers are needed for each committee. Sandy McQuin replied that the Joint Committee members are so busy already and other panel members may have the necessary skills. George Bates felt the email should go out to all the panel members. Neil Mitchell asked if there was a deadline for pulling all of the above together. Coston replied that he would have it in place by the annual meeting in December. The vision statement and the balanced measures should take priority.

Coston was at an advocacy advisory board meeting yesterday and



mentioned to the area directors that TAP needs Designated Federal Officials (DFO) for Areas 1, 2 and 3 this year. Mary Ann Slivaggio, Taxpayer Advocate Service (TAS) Area 1 Director, is already working on a replacement and will follow up for the other Areas.

Success Stories

Kaplan announced they had an unusual outreach in Area 7. TAP members rode in a 4th of July parade advertising TAP. As a result, there were several inquiries and one will be applying to be a TAP member during the next recruitment.

Communication Committee Update

Bob Meyers said the Internal Communication Subcommittee is working on TAPSpeak and a new look is coming. A statement of work has been forwarded to the vendor. The TAP Member Handbook has also been updated and should be completed by August 28th. The External Subcommittee has been working on marketing materials and has ordered new outreach media materials which should be here soon. Remember there is a PowerPoint show available for anyone who wants to use it. The taxpayer survey is not being worked on at this time. The success stories to be used for outreaches are updated and on TAPSpeak now. Area Committee Chairs should forward their success stories to the Communication Committee to keep the stories updated.

A copy of the article that Beth Tucker, Director, Burden Reduction, wrote for Congressional testimony was sent out to all panel members. In it she applauded TAP as a partner.

Commissioner Issues

- Section 7216 Regulations – selling taxpayer data
- Return preparers regulations (licensing)
- Private collection agencies
- The direction of VITA and TCE – Schneider said the write-up was finalized in Chicago about three weeks ago by Area 4 and they are very pleased with the final results
- The availability of “Free File” for taxpayers

The Joint Committee reached consensus on sending the issues to the review committee for wordsmithing. They will be sent to Barbara Toy and Larry Combs for final approval; a cover letter will be added; and then sent to the Commissioner.

ACTION: Toy will forward Commissioner issues to Quality Review. Toy will send to Combs for final approval, draft a cover letter for Comb’s approval and then submit to the Commissioner.

Coston felt this was an excellent job in the short timeframe TAP had to work on the issues. They are all very well written and thanked everyone for their hard work. The quality review committee will try to get them reviewed within one week.



ACTION: Toy will send a copy of the finalized response to Jenny Mandel, at GovExec.com

Office Report

McQuin asked for clarification for the meeting dates for the October Joint Committee face-to-face meeting; the calendar says Wednesday thru Saturday. It was verified that the meeting will last all day Thursday and Friday, October 12-13, 2006. Travel days will be Wednesday and Saturday afternoon. The meeting could include Saturday morning depending on the agenda. The agenda will be finalized and the decision made regarding Saturday by our next meeting, September 6, 2006. Coston said the annual meeting content and preparing for the annual report will be part of the agenda.

Dorothy Havey had trouble locating the success stories and the TAP PowerPoint show on TAPSpeak.

ACTION: Toy will send instructions as to where the success stories are located on TAPSpeak to all Joint Committee members.

Meeting adjourned.

Next meeting: Wednesday, September 6, 2006.

New Action Items

Coston

1. **Coston will send an email to Toy to forward to all panel members soliciting interest in volunteering for a team.**

Toy

1. **Toy will send instructions as to where the success stories are located on TAPSpeak to all Joint Committee members.**
2. **Toy will send a copy of the finalized response to Jenny Mandel, at GovExec.com**
3. **Toy will forward Commissioner issues to Quality Review. Toy will send to Combs for final approval, draft a cover letter for Comb's approval and then submit to the Commissioner.**



Joint Committee Minutes

**Joint Committee Minutes
Face-to-Face, Denver, CO**

June 29, 30, and July 1, 2006

Members Present

Thursday, June 29, 2006

Welcome/Announcements/Review Agenda

National Office Report

Success Stories

Commissioner Issues

Chair Reports

Friday, June 30, 2006

Communication Committee Report

TAB

Recommendations

Review IRS Responses

TAB Issue

Closing

Saturday, July 1, 2006

Commissioner Issue Discussion Continued

TAP Operations

October Face to Face meeting

Closing

Attachment 1 - TAP Director, National Office Update

Attachment 2 - Notice Committee Synopsis for Joint Committee Meeting

Attachment 3 - TAP Communication Strategy

Members Present

Maureen Amos, Vice Chair, Communication
(Friday/Saturday – June 30 – July 1)

Paul Brubaker, TAP Vice Chair

Larry Combs, TAP Chair

Paul Duquette, Chair, VITA Committee

Jerald Fireman, Chair, TAC Committee

Tom Karwin, Vice Chair, Area 7

Sonny Kasturi, Chair, Burden Reduction

Patrice Marker, Chair, Ad Hoc Committee

Paul McElroy, Chair, Area 2

Maryann Motza, Chair, Area 6

Ferd Schneider, Chair, Area 4

Lee Stieger, Vice Chair, Area 5

Lillian (Beadsie) Woo, Chair, EITC

James J.T.Wright, Chair, Area 3

Members Absent

Dorothy Havey, Chair, Area 1

Allena Kaplan, Chair, Area 7

Robert Meyers, Chair, Communication

Ralph Rivera, Chair, Area 5

Staff Present

Bernie Coston, DFO

Sandy McQuin, TAP Manager

Barbara Toy, Program Analyst

Patti Robb, Secretary

Nancy Ferree, TAP Manager

Judi Nicholas, TAP Manager

LaVerne Walker, Secretary

Guests:

Elizabeth Fuchs, Territory Manager, SPEC, TAB
TEAM Representative



Thursday, June 29, 2006

Welcome/Announcements/Review Agenda

Larry Combs welcomed everyone. Dorothy Havey was unable to attend due to weather-related conditions. Maureen Amos is delayed as well and so agenda will need to be adjusted. The Commissioner issues will be moved to today's agenda in place of the Communication Committee Report. Any additional time on the agenda for today will be filled by the chair reports.

National Office Report

Bernie Coston reported that the national office in Washington is currently closed due to major flooding which displaced over 2,300 employees. The Internal Revenue Service (IRS) is hoping to open the building next week; however, it is possible that it may be closed for up to 30 days. One major implication for the Taxpayer Advocacy Panel (TAP) is the posting of the Federal Register notices. Coston talked to the Committee Management Officer (CMO) in Treasury and the General Services Administration (GSA) has determined that TAP meetings can continue. If TAP is unable to post the Register timely due to the disaster, the meeting can be held. However, TAP must document the reason the Register was not filed timely (include a notation in the agenda and minutes).

Coston handed out and read parts of the TAP Director, National Office Update dated June 29, 2006 (see [attachment](#)).

Sonny Kasturi asked if there is a set percentage for the ratio of practitioners and non-practitioners because practitioners have an inherent conflict of interest. Coston replied that TAP has not set exact standards but is mindful of keeping a balance when selecting panel members and tries to keep the program open for regular taxpayers. In addition, practitioners have other avenues to get their issues addressed. Sandy McQuin added that after interviewing with Ferd Schneider last week, they discussed that the panel should not be skewed to any demographic including Volunteer Income Tax Preparation (VITA) or Tax Counseling for the Elderly (TCE) volunteers. Tom Karwin said there is a need to ensure TAP is addressing the issues of taxpayers. If any members have a conflict of interest, they are expected to recuse themselves. Combs corrected that all members signed the ethics agreement but the agreement states that the conflict has to be made known but the members do not have to recuse themselves. Further, if the members do not recuse themselves and the referral is sent to the Joint Committee, the chair must notify the Joint Committee of the conflict. Kasturi said it is common to have a balance of interest by setting strict numbers and it is important to make sure the average taxpayer is TAP's main priority. Paul Duquette added that TAP also needs to make sure the standards don't become so rigid that TAP passes up excellent candidates. It is also difficult to define tax practitioner. Does the definition include tax lawyers, only paid preparers, volunteer preparers, enrolled agents, Certified Public Accountants (CPAs), professors teaching tax law? J.T. Wright said TAP's focus should be first in getting the most qualified candidates and seeing the results, only addressing the problem as it arises. Kasturi agreed with Wright but added that TAP needs to ensure the panel is not unduly skewed. Coston said that TAP already has a built in sounding board, the National Taxpayer Advocate (NTA) and Treasury both of which look at the panel balance closely.

Wright asked if TAP has an adequate list of alternates to fill positions throughout the year as their area experienced problems after losing a number of members. This was echoed by other committee members. Coston replied that this was the year TAP had to suffer to get to that one third rotation of members for each year. As a result, it was an extra burden on this year's membership but TAP will be filling the alternate spots as they occur in future years. Duquette asked about filling spots taken by members who do not contribute in any way. Coston replied that several of members are in this position right now and are on notice to increase participation or be asked to retire from the panel. During the interview process, TAP is making sure that applicants know that TAP doesn't take this



lightly. Members are asked to commit to the 300 to 500 hours and the commitment is compared to working a part-time job.

Patrice Marker asked if there were any plans to set a regular date for the annual meeting. Coston replied that because of the way the government has to contract, TAP cannot make any long term commitments. Maryann Motza added that TAP isn't large enough to make the meeting attractive to hotels. It also hurts that the government cannot purchase food.

Kasturi said that the Taxpayer Assistance Blueprint (TAB) team is doing a new survey about customer service and he is concerned that TAP was not approached for input. McQuin added that TAP already completed a survey in phase one and suggested Kasturi wait to raise the questions when the TAB representative is available.

Success Stories

The Communication Committee has sent out an updated list of success stories. The Committee listened to input from members and this revision is excellent and a very useful tool for doing outreach.

The Burden Reduction Committee completed a review of the process for applying for Subchapter S status and the recommendations they made to the IRS were accepted. It was interesting that originally the program owner told the committee to find other options since IRS could not accept this recommendation, but the committee kept coming back to the proposal and it was finally accepted. The savings produced by the recommendation's implementation could mean \$50 billion to taxpayers and \$10 billion to IRS.

Kasturi made an observation for the Joint Committee's consideration that, in his opinion, last year's recommendations belonged into one of three baskets: cosmetic (30%), substantive (40%) and notice or user group feedback (30%). He feels TAP could lose its relevance if the breakdown for significant and insignificant doesn't change and TAP could be asked why it is not spending more time on substance. Marker added that sometimes you need to do the cosmetic issues to get to the other more substantive issues.

Paul Brubaker thinks the new linkage between the VITA committee and the IRS is a huge success. McQuin added that the program owners realize the value of the volunteer feedback that TAP has brought to the IRS. This is truly a TAP success story. Lee Stieger said that the program owners for the Notice group also valued TAP's input and as a result are asking for input on so many different topics that it has become difficult for the committee to respond to each request.

Kasturi wants to enhance the status of TAP by addressing significant issues. Wright replied that improving TAP stature is a very serious but thinks it is more of a communication issue. Wright favors taking a more creative approach in improving TAP's stature.

Duquette believes one of the major components of the VITA Committee's success was the attendance of executives from Stakeholder Partnerships, Education and Communication (SPEC) and its parent organization, Customer Assistance, Relationships and Education (CARE) at the VITA Committee face-to-face meeting. Additionally, as a group, the VITA Committee members and most members of TAP are willing to roll up their sleeves and get to work. Providing that type of resource, TAP can't help being a success. Karwin said that TAP currently has only the one measure of success, the number of recommendations. So, TAP's input on little things gets put out as a success story on the same level as the larger items. The solution may be that some of the recommendations need to get recorded differently and not included with the substantive success items. TAP needs a different channel to communicate its successes so it is not exaggerating the relatively minor and losing the major successes in the process. Combs added that TAP must remember its role which is to solicit taxpayers to identify problems with the IRS and to represent taxpayers. Maybe their problems won't make



headline news but if TAP identifies a problem that affects a lot of taxpayers and TAP can help solve the problem, it should be counted as a success. Also, TAP is charged with assisting the IRS in working as a user focus group to represent taxpayers. This activity should also be counted as a success. Motza observed that this discussion relates to what the Communication Committee is trying to do with the communication strategies. The Committee is trying to develop measures and also a way to communicate TAP's success stories.

Commissioner Issues

The goal is to leave this meeting with a document that can be finalized and sent to the Commissioner with a cover letter. The issues will be presented today, panel members will have overnight to think about and discuss, and then the Joint Committee will form subcommittees to finalize the documents. There is also additional time on Saturday morning's agenda for discussion of the Commissioner's issues.

Section 7216 Regulations (Selling Taxpayer Information)

Combs commended the subcommittee for their position paper on this sensitive issue. Motza thanked the subcommittee for all their input. Motza worked with members from Areas 2, 6, and 7, and thanked everyone who expressed interest in this issue: Kasturi, Joe Shields, Willy Nordwind, Margaret Ferguson and Virginia Symonds. In addition, Brubaker and Combs gave input.

The Commissioner wanted grassroots input about proposed changes to Section 7216. Based on input from the Joint Committee members who attended the Commissioner meeting, the subcommittee did a straw poll of all TAP members. The papers reflect the opinions of whoever responded and readers should take into account that you generally hear more from people who want to complain. Motza grouped the comments under each heading and did not do a general tally. Most comments came from TAP members some of whom checked with their constituents.

Most surveyed were not aware of these changes. This included many of the practitioners who answered the survey as well. Those who had heard learned about the issue from the news media which highlighted the fear of identity theft aspect. This sale/use/disclosure of taxpayer information by return preparers has been in the regulations for a long time but went unnoticed until the proposed update to the regulations was posted on the Federal Register on December 8, 2005. Many concerns expressed through the survey were related to identify theft. There were also favorable comments about the proposed changes. Other concerns expressed were the loss of control over the information after it is disclosed and how taxpayers already feel overwhelmed by all the consents they need to sign and a concern that when information is disclosed to foreign entities, the United States' laws no longer apply. The survey results provided an excellent foundation for TAP's response to the Commissioner.

The testimony of the NTA provides an excellent explanation of use and disclosure. That really is very significant to understanding the issues that came to light when the subcommittee asked for input. The NTA's testimony is quoted extensively in the position paper to provide good background information for the Joint Committee members to base a decision on what goes forward to the Commissioner; however, it was not intended that the testimony be part of the response to the Commissioner.

Kasturi commented that increasing the number of VITA/TCE sites would decrease this problem as suggested in one of the comment surveys but it may not be relevant to this issue. It was decided the comment related more to the separate commissioner issue regarding the direction of VITA/TCE and should be part of that discussion.



Kasturi did not agree with the sentence that "it provides protections for taxpayers," and asked that it be removed from the final document. Beadsie Woo asked for time to review this document then talk about more and finalize on Saturday.

Kasturi suggested that the letter to the Commissioner be no longer than two pages; Combs agreed and said his goal was a page and a half.

Kasturi talked about his suggested solution regarding using a taxpayer identification number. He asked for feedback from several different groups and got mixed reactions. If the identification number is limited to filing of tax returns only, it is a difficult system to beat. It was mentioned that charge card companies now offer a system where you can purchase off the internet using a one time only special purchase number so one's credit card information does not go out on the Internet.

Motza added that the subcommittee acknowledges that some of the positions TAP takes may require statutory change but this is a position paper rather than a formal recommendation so should not be excluded. Also, outsourcing to foreign entities is a key issue and should be included in this position paper. Motza and Kasturi will work on the subcommittee to rewrite this paper and present it back to the full committee.

All members did not have a chance to read through the position papers and the committee decided to move the remainder of the Commissioner Issues to Friday Morning.

Chair Reports

Area 1

Havey submitted the following report by email which Combs read into the minutes:

Please accept my deepest apologies for the weather conditions in Maine preventing me from attending. Apparently my plane was held up Wednesday morning in Albany and all other flights were sold out and overbooked. I could have flown on Thursday (out of different airport) but would not have been able to return on Sunday..... Ahhh, the joy of living in Maine close to the July 4th holiday!

My chair report would have been to simply convey that we are working diligently on issues, some moving through faster than others. The face-to-face in Cranston, RI, was a great success as was the Town Hall Meeting. Approximately six issues were raised and will be developed from the Town Hall Meeting. As we all know, the face-to-face is such a great time to work the issues and so much more seems to be accomplished. We have extended our meeting times throughout the end of the year to continue our work.

We have two recommendations for the Joint Committee to consider; TAP # 3570 is to be combined with Area 3's similar issue, and the next is the Schedule D TAP #3571. I will leave the explanation of the first in Area 3's capable hands.

#3571 Schedule D Carryover line. I think the referral form explains it all and even Nina Olson indicated it was a good idea. (See Providence Journal Article)

The genesis of this was if the taxpayer changed preparers in a given year. What would happen if they didn't bring a copy of their return to the new preparer; potential capital loss carryover information would be lost.

I do hope that the Joint Committee approves both items.



Area 2

Paul McElroy reported that Area 2 had a lot of success this year. Area 2 established a screening committee. The purpose of the committee is to review the issues coming into Area 2 and then make recommendations to the full committee to make it active or drop it. The full committee decides whether to accept the screening committee's suggestions or may ask the screening subcommittee to review again. The system works extremely well and is very productive. Area 2 formed another subcommittee for quality review which makes sure that the issue referrals are written well enough to go to the full committee.

Area 2 reduced the number of active issues and ranks the issues placed in the parking lot. As soon as one issue is elevated, the next issue comes up from the parking lot. The area is currently working five issues. Area 2 elevated the Schedule D and D1 recommendation for this meeting and is hoping to have three more recommendations by the August meeting. There are five more waiting in the parking lot. Committee members have reported 47 outreaches through May. Area 2's success can be contributed to the screening committee and the quality of the new members.

Area 3

Wright reported that the transition period was somewhat awkward with the new fiscal year starting with new members and losing others. Area 3 did get some very good talent with the new members. Area 3 got a good start at the annual meeting in January. The first face-to-face meeting is very important. Area 3 had a face-to-face meeting in May. Three people resigned during the year, so membership is down to seven people. The committee decided to pare active issues down to five and identified six new issues for the parking lot to be looked at as the committee completes the active issues. Marker added that cutting back on the number of issues was very productive. With too many active issues, staff and members can't keep up with the research and other work that needs to be done. She suggests working the issues continuously even if they can't be closed within the fiscal year. Area 3 members have been active in outreach but question whether they really understand the constituents in the area. Area 3 drafted a boiler plate letter of introduction for committee members to use at outreaches and would like to get an article of what is happening in TAP publicized in local papers to draw attention to TAP and let the general public know that TAP is seriously trying to represent them. Area 3 had a town hall meeting in Jackson, MS, in March which was very successful. TAP needs to find a way to bring continuity and improve the process so the transition from people to people and year to year can work better and keep the enthusiasm going.

Area 4

Schneider reported that Area 4 is experiencing trouble with attendance; it is the new members that are not attending. They had a conference call this week and for a while didn't have quorum. Area 4 has 17 members of which about 12 are active. The Committee organized into three subcommittees: Forms and Publications, Customer Service, and a Review Committee. The review committee works like a triage for issues, reviewing the new issues and either assigning to one of the subcommittees or placing the issue in the parking lot. One issue was elevated and eight others are in progress. The Committee's face-to-face meeting is in July. This is a mistake; the face-to-face should be held much earlier. There are eight issues in the pipeline and the Committee hopes to have them done this year.

McQuin added that some of the members aren't active in the area committee, but are very active on their issue committee. Part of the problem is the members are not communicating and don't notify staff or the chair when they cannot be on the call. She asked for input from chairs as to what they think will work to set the stage to foster commitment from panel members. Woo stated that they had a great face-to-face meeting three weeks ago but, thought it would have been better in February, especially for the new people. The face-to-face meeting allows members to gel. Other chairs agreed.



Combs asked to move forward with more chair reports to clear time from tomorrow's agenda for the Commissioner's Issues.

Area 5

Stieger reported that Area 5 is facing some of the same issues facing other committees and has also found working fewer issues is more productive. The Committee looked at all the issues; it had 40 issues at one time and found by condensing some, dropping issues being worked by other committees, dropping or placing other issues into the parking lot, they now work only three or four issues at a time. Area 5 has been working on the FreeFile issue as requested by the Commissioner. The town hall meeting in Davenport, IA, was successful; the Area got 31 issues out of that meeting. The Area invites a different Local Taxpayer Advocate (LTA) to each teleconference to get to know the LTA and for the LTA to get to know the panel members. The area is actively working on three issues right now. Members have done 19 outreaches which include two radio interviews reaching audiences of over 250,000. Area 5's current membership is ten with six active members. Area 5 has had lots of challenges, lost the chair and some other members, but is still moving forward well.

Area 6

Motza reported that Area 6 divided into subcommittees to work the issues. This helps members focus and helps the support staff concentrate their efforts by not researching multiple issues. The three subcommittees formed are: Accessing Accuracy of IRS Services, Taxpayer Burden and Miscellaneous Issues. The Miscellaneous Subcommittee is updating the recommendation for using Taxpayer Identification Numbers (TINs) for daycare providers. The Taxpayer Burden Subcommittee is looking at the rules for self employed making estimated tax payments and the Accuracy Subcommittee at the helpline accuracy of answers. Area 6 took the lead on coordinating the 7216 response to the Commissioner. The Committee should have two or more issues elevated to the Joint Committee this year. Area 6 will not meet face-to-face until August which did have an adverse effect on its ability to work as a group. One problem in scheduling an earlier meeting is that the VITA volunteers don't want to meet face-to-face until after April. Area 6 members average 10-15 outreaches each month; some reaching a significant number of people. Area 6's town hall meeting was in Fargo, ND. There were obstacles to overcome. It was held in a hotel and the people next door to our meeting were somewhat vocal. There was also media taping the NTA which made some of the audience reticent to speak on camera.

Area 7

Karwin reported that Area 7 was reasonably productive this year. Area 7 endorsed the idea of a screening committee and is working well. The subcommittee does not make the final decision but discusses their recommendations with the full committee which then decides. Area 7 also adopted the practice of subcommittees and assigning each issue to be worked. It is a challenge since Area 7 is used to forming a subcommittee around an issue, rather than sending an issue to one of the established subcommittees. Area 7 has gotten backlogged waiting for research. There is a lot of research to be completed, and Area 7 is working to keep committees active while waiting for research.

Some members are not real active. Outreach could use some improvement; the same members report outreach every month. Consequently, Area 7 is not getting enough media coverage. Area 7 had a town hall meeting in San Diego, CA; there were more IRS folks than taxpayers.

Coston reminded Joint Committee members that members don't have to wait on the IRS media people to get the message out. The Communication Committee has developed templates that can be customized and sent to newspapers and other media directly by the TAP member. An article is more



likely to be published in small, local newspapers. Templates are in the Outreach Tool Kit folder in the Reading Room on TAPSpeak.

Ad Hoc

Marker reported that the AdHoc Committee has an ongoing program to review filing season products as they become ready. Other issues the committee is working on include disaster releases, the Forms W -4 , Employee's Withholding Allowance Certificate, and [W-4 P, Withholding Certificate for Pension or Annuity Payments](#), which was raised by an area committee but Forms and Publication requested Ad Hoc takeover the issue, and a review of the new Form 1040, U.S. Individual Income Tax Return. Ad Hoc met face to face two weeks ago. The committee is also reviewing the new financial literacy tool, the life-cycle pamphlets, and the issue of return preparers regulations (licensing).

Burden Reduction

Kasturi reported that the Burden Reduction Committee is somewhat fortunate to have stable membership and is not experiencing the same problems that other committees reported. The Committee met face to face in Minneapolis two weeks ago. The Committee addresses one or two issues each month. The program owners bring in a new issue when the committee has identified solutions to the current one. Burden Reduction completed work on three issues: innocent spouse relief, office in-home business deduction, and the Subchapter S election. The committee recommended eliminating the form for claiming Innocent Spouse status and recommended a flat dollar amount for claiming an office in-the-home business expense. IRS was considering a dollar amount per square foot. Most recommendations were received very well by the program owner. Burden Reduction is also working on simplifying the 940 series tax forms. All of the committee's issues have high dollar impact. One disappointment is not being able to get better feedback from TAP as a whole which provides a broader base for the recommendations. The committee has put discussion items on TAPSpeak but doesn't get much feedback. Kasturi asked that area committee chairs encourage their members to provide feedback. The committee has six or seven issues to work on for the remainder of the year.

EITC

Woo reported that the Earned Income Tax Credit (EITC) Committee has had mixed success. The committee lost 25 per cent of its members which had an impact on the Committee's work. The EITC office broke the committee into four subcommittees and then asked each what issues they wanted to work. The four subcommittees have merged into two. One is looking at the immigrant population to see what their needs might be and the other subcommittee is Tax Preparation and Acknowledgement. The EITC Committee is really just now getting started.

VITA

Duquette described VITA as the partnership between IRS and various community sponsors such as churches, financial institutions, and the military. The IRS' goal is to have their partners secure facilities, equipment, and volunteers to offer free accurate tax preparation to low and moderate income folks. VITA is sponsored by Stakeholder Partnerships, Education and Communication (SPEC) which reports to Customer Assistance, Relationships and Education (CARE) which is a part of IRS' Wage and Investment (W&I). VITA prepared 2.1 million returns this includes both Military and Tax Counseling for the Elderly (TCE) prepared returns; 88 percent of the returns were efiled. Currently, VITA is the third largest tax preparer.

VITA is a new issue committee. The Committee started with four subcommittees: Emerging Issues, Training Process, Training Methods, and Training Materials. VITA has now reorganized into two subcommittees. The Training Process and Methods subcommittees were combined and the Emerging



Issue Subcommittee is active only as needed. The face-to-face meeting in Atlanta helped the committee develop rapport with the program owners. Committee members have combined experience of 132 years.

Members of the Committee have traveled separately to Atlanta for one week to work with the Program Owners on VITA issues. VITA reviewed the Forms 13614, SPEC Intake Sheet and 8158, VITA/TCE Quality Review Checksheet, and Publications 678, Volunteer Student Guide and 3189, Volunteer e-file Handbook. Committee members also helped in the development of the volunteer certification program and the volunteer training regiment. The Committee is going to recommend IRS go to process based training.

Notices

See [Attachment 2](#), Notice Committee Report

TAC

Fireman reported that the Taxpayer Assistance Center (TAC) committee is also new this year. The Committee has received great support from the staff. There are 400 TACs around the country; a TAC is staffed by TRRs or Taxpayer Resolution Representatives. TRRs assist taxpayers who walk into the IRS offices. They prepare basic returns when the income is less than \$38,000. The Committee is looking to improve the customer service provided by the TACs. It is looking to better structure the program so the TRRs can better answer questions. The Committee is also working on reviewing the draft of the TAB. This is a document required by a Joint Committee of Congress in joint authorship with the National Taxpayer Advocate. Its purpose is to look at long-term goals in law enforcement and service. The TAC Committee had a face-to-face meeting in May. Members met with Mark Pursley and discussed phase one and plans for phase two of the TAB. The Committee will have a similar opportunity to review the Phase Two report.

Friday, June 30, 2006

Communication Committee Report

The Communication Committee has three subcommittees: Communication Strategy which is developing a practical and realistic communication strategy. The Committee is hoping to have the Joint Committee approve the first phase of the strategy today. The Internal Communications Subcommittee looks at how TAP members communicate with one another and staff and the External Communication subcommittee concentrates on outreach activities and how TAP is getting issues. Their concern is how TAP presents itself through posters, flyers, and other products.

Communication Strategy—Approval

Maureen Amos asked that the Joint Committee approve the Communication Strategy. This is the first step in planning the Communication Strategy. After this phase is approved, the Committee will fill in the details. The Communication Strategy is practical and easy to read. The Committee used time at their recent face-to-face meeting to include goals and objectives from each of the other subcommittees. The document will also be used by the Communication Committee to track the progress of the strategy although the Communication Committee will not be performing all the actions. The document addresses communication efforts only and is not designed to measure performance of TAP as a whole.

Wright observed that the Communication Strategy is a good document and includes both internal and external relationships. A part of the strategy should include how TAP handles the legislative issue



process and meetings with the Commissioner which should probably be a separate strategy. Jerry Fireman thought the strategy was going to be an outline of what TAP is bringing to the public; but it measures what we are getting from the public and does not outline the process TAP uses to capture the information. Karwin replied that the Communication Committee was concerned with the desired objective of getting more information from the public, and their interest was in stimulating input from the general public. Amos added that the Communication Committee is also working on making TAP members more cognizant of the importance of accurately reporting outreach activities. Stieger said that all TAP needs to be concerned with the image TAP presents because TAP wants to make people aware that TAP is a viable organization. Woo asked what it meant for the Joint Committee to approve this strategy. If the strategy is approved the Joint Committee is stating the Communication Committee has captured the way TAP can achieve its objective and defined how to assess TAP's performance. Motza added that this strategy was modified from the original TAP strategy because the former did not fit the current TAP and too much work was assigned to staff. Amos stated that this is the framework and if the framework is approved, the committee will come back with more detail. Combs suggested changing the wording "from general public – to the general public." The change was agreed to and strategy approved.

Decision: Joint Committee reached consensus on changing the wording "from general public – to the general public" and the strategy was approved.

TAP Member Handbook

The Internal Communication subcommittee made several changes to the TAP Member Handbook after collecting input through an all member survey. Some of the changes included: adding tips on how to use handbook as a quick reference tool to encourage more usage; how to search both a paper or the electronic copy; defined the role of the Designated Federal Official (DFO) during a meeting; added an insert on communicating effectively during internal and external outreaches; inserted the issue flow pipeline charts to help members understand how issues get from point a to b to c; and up-dated the exhibits and the references to the exhibits.

TAPSpeak

The Committee received excellent feedback from TAP members on TAPSpeak. The Committee looked at two aspects: enhance existing capabilities to encourage more usage and the other a wish list--what features were desirable for a completely new site. TAP Members have problems using TAPSpeak. Part of the problem is due to old technology and part because the program was designed at the beginning of TAP and there has been an evolution in members' needs. The Communication Committee is in the midst of finalizing a statement of work to redo TAPSpeak and Improveirs--tying them together more directly and possibly having TAPSpeak be a passworded part of Improveirs. America On-Line (AOL) users consistently have problems using TAPSpeak and the committee is also working that issue. Motza prefers changing the TAPSpeak name; it has a bad reputation which is difficult to overcome. Other features needed include standards for naming and using folders within TAPSpeak, a user friendly calendar, a better search capability, and the system should accommodate all browsers. Currently, there is some information on TAPSpeak that is old which gives the impression that TAPSpeak is out of date. The committee is also recommending an archive feature to reduce clutter. Stieger suggested standards for filing agendas, minutes, and such within the committee folders since it is sometimes difficult to find documents. The Committee asked permission from the Joint Committee to send the ideas forward. Wright suggested a continuous improvement feedback feature for the site and Karwin suggested a standard strategy for naming documents. Woo asked that on the login page, the cursor automatically be placed in the box so that the mouse does not need to be moved. She also mentioned that when more than one document is posted on the same item, the document cannot be identified without opening it first.

ACTION: All members should send additional comments to Motza with a copy to Dave Coffman, Program Analyst for the Communication Committee.

ACTION: Toy will send Coffman's and Motza's email addresses out to all Joint Committee members and meeting attendees.



Annual Report

The External Communication Subcommittee suggests using the annual report as an outreach vehicle and was disappointed that the annual report is not in a format that lends itself for use in outreach. The report should emphasize accomplishments and successes of TAP. It should showcase and highlight the positive aspects of TAP. McElroy said the Communication Committee supports two versions of the annual report. One to meet the requirements of the charter, and one to be used for outreach.

TAP Presentation

An updated version of the TAP PowerPoint titled, TAP Presentation, has been loaded on TAPSpeak in the Outreach Toolkit folder in the Reading Room.

TAB

Elizabeth Fuchs, from Stakeholder Partnerships, Education & Communication (SPEC) Field Operations presented an update on the Taxpayer Assistance Blueprint (TAB). The TAB team is looking at the needs of individual taxpayers and their needs and customer service preferences. It will develop a five year plan IRS service delivery.

The IRS works with the National Taxpayer Advocate and the IRS Oversight Board on TAB. TAP was a valuable research resource during Phase 1 and Fuchs thanked the Joint Committee for TAP's assistance.

Fuchs explained the TAB objectives and that the research and surveys done by TAP in Phase 1 helped the team develop five strategies for TAB Phase II. They are:

- Improve and expand education and awareness activities
- Optimize the use of partner services
- Elevate self-service options to meet taxpayer expectations
- Improve and expand training and support tools that enhance assisted services
- Develop short-term performance and long-term outcome goals and metrics.

Fuchs talked about National Performance Review (NPR) audits shows that 67 percent of non-compliance is unintentional and the rest is intentional non-compliance. The TAB thinks they can improve on the non-intentional non-compliance by improving and expanding the education and awareness activities to improve taxpayers' access to information and their awareness of how to get that information.

TAB Phase 2 is targeted for completion in October 2006 which means the team needs to complete their report by August 11th in order for it to go to Treasury and the Office of Performance Management (OPM) for approval. Fuchs was asked how TAP could assist in Phase II. TAP might help by sending out the surveys. Combs suggested having a team together in case TAB needed assistance; however, Coston preferred to form a team, if and when the need arose. Members and taxpayers can email their comments and suggestions regard TAB to customerinsight@irs.gov. The TAB Phase 1 report is available on-line at www.irs.gov.

The object of TAB is to try to maximize service delivery within budget restraints. Part of the sub team is the analysis of taxpayers. They are doing a demographic footprint of different segments within the United States; the elderly and disabled have different needs than small business owners. What services should IRS be providing to taxpayers and what is the delivery method taxpayers need?



Recommendations

Area 3 #3734 Area 1 # 3570 and 3578 Forms 1096 and 1099 MiSC Downloadable and Fileable

Area 1 #3758 Form 1098

Area 4 and 7 Research Reports

The forms that are downloadable are not machine readable. Toy felt that these referrals should be combined as they are all the same basic issue or problem but each has a different solution. There should only be one recommendation from the Joint Committee on these forms. Stieger suggested having the solution be a stepped approach, the simplest first and then building up to electronic filing. Wright replied that based on his understanding, the electronic filing is a little different for these types of forms. The Joint Committee felt these issues should be combined into one recommendation. Wright offered to take the lead and coordinate it. Woo commented that it seems as though the various recommendations have two basic issues; one is getting a form that is usable and the other is how the forms are processed. Karwin asked if it would be practical to recommend that all forms be machine readable. Toy talked to Sue Sottile who said each of the IRS processing centers are working on updating their systems individually, so it would not be practical to combine all the OCR (optical character reader) forms although all the forms in these recommendations are Information Reporting forms and are processed in same center so can be combined. Karwin said the problem is that if you get too specific about a few forms, it is too particular; if you say all forms, it is too broad. The recommendation needs to make the group of forms consistent and TAP needs to find out where the IRS is in the process of improving the forms. Coston suggested TAP find a subject matter expert to talk to on these recommendations. Nancy Ferree offered to take the lead on combining these referrals and finding the subject matter expert.

Decision: The Joint Committee referred these Information Reporting Forms recommendations back to Areas 1, 3, 4, and 7.

ACTION: Wright will form a multi area team to combine all the machine readable information reporting form issues and Ferree will locate a subject matter expert to work with the team.

Area 2 #3747 W-2s & 1099 MISC Electronic filing

McElroy asked that this proposal recommending free electronic filing of the Form 1099 MISC, Miscellaneous Income, be separate from the other information return recommendation and the Joint Committee agreed. Taxpayers who file fewer than 20 Forms 1099 MISC should be allowed to do so through the IRS website electronically without cost. Marker said the issue needs to be stated more concisely and more information added to the background. Wright observed that more and more issues are arising about electronic filing and Karwin suggested TAP needs to understand what the IRS' long term plan is as far as electronic filing. It was suggested that this issue be resubmitted without further investigation of IRS' long term plan for electronic filing after Area 2 makes some grammatical and wordsmith changes to the referral.

Decision: Area 2 will revise the #3747 Form 1099 MISC referral and resubmit to Joint Committee.

Kasturi asked that the Joint Committee adopt a policy that every referral be quality reviewed before it is brought before the Joint Committee and it should also be posted on TAPSpeak for at least five days before it comes before the Joint Committee. Every member should have input to recommendations, not just the chairs. Motza agrees every member should have input but that is the Chair's responsibility to represent their committee and bring its members' input to the Joint Committee meeting.



Area 2 #3736 Revise EFTPS Registration Procedure

The registration process for the Electronic Fund Transfer Payment System (EFTPS) for individual taxpayers is not simple to use and requires, at best, a two-week wait time. The registration process for businesses and preparers offers short cuts not afforded to individuals.

Schneider said he used the system a few years ago and the system worked wonderfully. He has never had to wait two weeks so something must have changed. Why was it easier three years ago than it is now? He also added that he feels the bank verification is extremely important and should not be eliminated.

Decision: Area 2 will do more research on the 3736 Revise EFTPS Registration Procedure referral as to what changed in the three years and address the change as a barrier. After revision, the referral will be resubmitted to the Joint Committee.

Area 2, #3702 Pub 393 – Final Household Employment Filing

Woo explained the Household Employment Filing Issue. The publication concerning household employment does not adequately explain to taxpayers when to stop filing employment tax forms. The proposal gives specific recommendations on how to clarify the issue.

Decision: The Joint Committee reached consensus to elevate the Area 2, #3702 Pub 393 – Final Household Employment Filing

Area 1 #3571 Schedule D – Carry Forward Line

Area 1 is recommending adding two lines to the Schedule D, (Form 1040) Capital Gains and Losses to report capital loss carryover information so it is readily available to the taxpayer for the calculation of their capital loss or gain. Some minor wordsmith editing in issue and goal statements needs to be made.

Decision: The Joint Committee reached consensus to elevate Area 1 #3571 Schedule D – Carry Forward Line.

Area 4 #3670 Forms-Draft Changes IRS Responses

Schneider state that Area 4 elevated the draft forms recommendations because the website does not show what changes are made and it is hard for practitioners and others to know what has changed. Some grammatical changes were suggested.

Decision: The Joint Committee reached consensus to elevate Area 4 #3670 Forms-Draft Changes IRS Responses.

Return preparers regulations (licensing)

Taxpayers do not have a way to learn if they are paying qualified individuals to prepare their tax returns. The Commissioner asked for feedback on regulating paid tax return preparers. TAP recommends licensing which would include a basic background check and set a minimum standard of knowledge. Kasturi asked if the committee took a look at the NTA testimony before drafting this document. Marker replied that they did as well as looking at other testimony. Kasturi was troubled that the subcommittee looked at what the NTA said but did not mention it in this report. Marker replied that the committee wanted to skew it from TAP's position. Duquette agreed with Marker. The Commissioner asked for TAP's position and already has the NTA's. Brubaker added that to be a volunteer tax return preparer, you have to be certified. The testing materials have tiered levels and there is a basic test that must be passed by all volunteers who prepare tax returns. He asked how IRS can require less from paid preparers. The volunteer certification process already exists, so why not adapt it for paid preparers. Combs, Fireman, Marker and Barbara Toy will work on the subcommittee to rewrite this paper and present back to full committee.



Private collection agencies (parceling out of “old” debts to collect on behalf of the IRS)

IRS doesn't have the current resources in budget or personnel to achieve their goals in collections and believe the outsourcing of some debts to private debt collections is a process that will bring in as much as \$7.7 billion in unpaid taxes to help reduce the national deficit. The authors wanted to represent the taxpayers' viewpoint and it is related to what people are looking for in government. The team's basis for this is that taxpayers would probably say the two most important functions of government are to protect them from invasion and a fair and equitable tax system. The team tried to convey those thoughts. In addition, TAP would like to partner in the process if it is decided it is in the IRS' best interests to outsource collections. Woo has strong feelings about saying there are the two most important functions and suggested changing the wording to: two of the most important functions. Other suggestions on rewording and formatting the paper were given. Kasturi asked why the paper did not mention that the House passed a law that outright bans the use of private collection agencies and why wasn't this included? Wright replied that the team didn't want to endorse outside source opinions but wanted to express TAP's opinion. Wright, Woo, Karwin, and Walker will form the team to rewrite this paper for presentation to the full committee.

The direction of VITA and TCE (as Taxpayer Assistance Centers) decline, what role VITA/TCE will serve

Schneider reported that Area 4 has not yet finished this report. It will be finalized at the face-to-face meeting in July. He asked those who attended the meeting if the Commissioner has asked for feedback only on VITA or on TCE as well. Brubaker replied that the Commissioner only mentioned VITA. The document will be ready for review at the August meeting. Schneider, Amos, and Duquette will form the team to rewrite this paper for presentation to the full committee.

The availability of “FreeFile” for taxpayers

Lee Stieger presented the FreeFile position paper. Area 5 has been working on the FreeFile issue for a very long time. The team first asked for input from all the TAP members and gathered any additional information they could find. All the comments they received are attached to the report. The comments show confusion about the FreeFile program for tax preparation and submitting a tax return for completely free. Most people do not mind paying for the tax software but object to an additional fee for submitting the return to the IRS. Some believe anyone should be able to submit a tax return to the IRS electronically for free. Combs said the commissioner asked about the FreeFile consortium. Should there be a cap of \$50,000 adjusted gross income or not. Perhaps this information on filing electronically for free should be a part of the paper but it doesn't address his original question. This paper will need to have a different focus and should be rewritten and presented again in August. Stieger, Brubaker, McElroy and Patti Robb will form the team to rewrite this paper for presentation to the full committee.

Review IRS Responses

04-054 – Expanding 3rd Party Authority Term

04-055 – Third Party Designee, Notices Automatically 05-054 – Additional Tax Waiver Request – Closed Implemented

05-052 – Consolidated Presidential Declared Disaster Area Information

05-051 – Form 656, Offer in Compromise Criteria



Wright reported that Area 3 reviewed and accepted the IRS responses to all its issues then closed all the issues. Area 3 will take a further look at some of the recommendations and put them in a clear and more succinct manner and then resubmit the recommendation to the IRS.

Town Hall Best Practices

Postponed to August meeting.

Annual Meeting

Staff is interested in any comments members have on what went well and what didn't go well. The committee meetings at the all TAP meeting are considered to be the first face-to-face meeting. One purpose is to bring the new members up to speed.

Suggestions received from the Joint Committee on the annual meeting:

- Area and Issue Committee Chairs should be part of orientation.
- The motivational speaker should be eliminated because it did not add anything.
- Use more members as presenters. Judi Nicholas said that the motivational speaker does tend to start off conference on a high note that carries throughout the conference. Members conceded this was true but suggested having Nina Olson be the kick-off speaker.
- Too much time for program owners. Time would be better served if we ask program owners how much time they would like to speak and let them know what TAP wants to hear.
- Social hour place was not ideal; difficult to get into and too crowded
- The election process didn't work well.

A discussion on the election process followed. Wright wondered why we wait until the Annual Meeting to hold elections. Woo thinks the preliminary ballots should be ready for the election before the Annual Meeting. Most people have thought about chairing a committee before the Annual Meeting. Motza believes that new members should build into becoming a chair after working in TAP for at least a year. Selecting chairs prior to the annual meeting leaves new members out of the process, but others felt that being a chair required at least one years' experience.

The chair reports are very boring. It is more important to have that time to extend the committee meetings or let new members talk to returning members. The chair should give a brief overview at each committee meeting; everyone doesn't need to know what other committees did.

Wright said TAP needs to ask "What the expected outcome from the meeting is and how do we equip all members to hit the ground running and be a good member?"

- What are differences for area committees and issue committees.
- It would be nice to hear from the Commissioner or some of the program owners of the value that TAP provides to IRS.

The Joint Committee considered having a subcommittee address the election issue; whether it should be done before or at the annual meeting, and whether or not there should be a nominating committee. Instead of forming a new committee, each chair was charged with bringing the issue back to their committee and request their feedback.

ACTION: Combs will draft questions for chairs to ask at their next meeting regarding changing the chair/vice chair election.

ACTION: Chairs should put the Chair/vice chair election topic on their next meeting's agenda and report back to the Joint Committee on their thoughts.

TAP will have the same Issue Committees as last year although membership will change.



Coston said as far as workshops go, the outreach and communication workshop is an excellent vehicle to get information to the new members. Coston would like to utilize members from the Communication Committee to teach this class. TAP used to offer six or seven choices of workshops but found this didn't work as well as having fewer choices and longer workshops during the time frame that one half of the membership is attending their area or issue committee meeting. Woo suggested not have a three or four hour meeting and maybe offering members a free time slot to recharge or socialize. Motza agrees but thinks it's valuable to have an outreach workshop, but the workshop on what it means to be a TAP member workshop was not valuable. Nicholas said that staff didn't intend to offer the same workshops and the Communication Committee will brainstorm and come up with some ideas for workshops. All members who have suggestions on workshop topics should contact Nicholas or Meyers. Kasturi suggested workshops not run longer than one hour and that they should be conducted by a current member. Consider information overload as a factor. Motza suggested a hands-on workshop for TAPSpeak and thinks it would be handy to develop a roadmap to TAPSpeak which could be used as part of the training.

TAB Issue

Combs asked how the Committee wanted to respond if the TAB team asks TAP for help. Do we want to set up a potential committee to respond? Duquette liked Coston's suggestion that this opportunity be expanded to all TAP and not just limited to the Joint Committee. Wright said this opportunity won't happen again so TAP needs to take advantage of it. If the TAB report is available in October, TAP should review at the annual meeting and provide feedback to the IRS. The annual meeting would be ideal since the Joint Committee will be meeting with the Commissioner and will be able to provide feedback on the TAB report.

ACTION: Fireman, Karwin, Duquette and Motza volunteered to review the TAB report after it is issued and provide feedback to the Joint Committee on its contents.

Closing

The five teams met separately to revise the position papers for the Commissioner. Three of the position papers for the Commissioner will be discussed Saturday morning; the others will be discussed at the August meeting.

Saturday, July 1, 2006

Commissioner Issue Discussion Continued

Section 7216 Issue Recommendation

Kasturi would like to add a paragraph that the IRS should explore the need for legislative changes to address the consent and disclosure issues. Disclosure is a big problem and is going to get bigger. Combs clarified that this discussion will be substantive issues today; send wordsmith edits to issue author and Toy who will work with Combs to finalize the letter.

Decision: Section 7216 Issue Recommendation was approved by consensus for elevation after the wordsmith edits are completed.

Tax Preparer Licensing

Karwin said due to the complexity, are we creating a false sense of security with this information? Duquette replied that from his experience with VITA/TCE which has three levels of certification: basic, intermediate, and advanced. The courses are very comprehensive regarding tax law, tax changes, as well as administrative issues. The testing is also very comprehensive. In order to go from basic to intermediate, there are two scenarios that must be completed and to pass only two of the ten questions can be missed. Schneider added that by requiring certification, IRS eliminates a good deal of the incompetent preparers such as car dealers and other retail outlets. Stieger added that there is



no real way to ensure everyone who passes the certification will do a perfect job. Just like doctors, some are good and some are not as good.

Decision: The Tax Preparer Licensing Recommendation was approved by consensus for elevation after the wordsmith edits are completed.

Outsourcing of Collections

McElroy read that the IRS does not have the budget or personnel to collect this debt and that there is a potential to collect \$7.7 billion. Wright said that is what IRS is saying. What we are saying is that the debt collections function should be limited to the IRS only and IRS could outsource other functions that do not have direct taxpayer involvement. Kasturi did not feel the paper, as written, presented a strong opinion for either TAP supporting or not supporting IRS using outside debt collectors. Karwin said the reason private businesses turn to private collection is that it is self funding and does not require a budget allocation. But, for how IRS is planning it, it will still require a budget allocation. If TAP wants IRS to discontinue private collections, it should also recommend that IRS fund their ability to collect using IRS personnel.

Decision: The Outsourcing of Collections Recommendation was approved by consensus for elevation after the wordsmith and format edits are completed.

TAP Operations

When does TAP Year End?

The term for members rotating off will end November 30, 2006. Chairs will attend the annual meeting in December and their term will end December 15, 2006.

Miscellaneous

Former members who want to reapply to be a panel member can apply after one term off. (Three years). They will go through the formal application process.

It was suggested the staff schedule the first face-to-face meetings, with a backup date. This will help avoid overlapping.

ACTION: Staff will set up face to face meeting schedules for all committees; each with backup date(s) by September, and also name suggested locations.

Duquette said that it is hard to know what document(s) are posted on TAPSpeak from the email notification. Motza noted that TAP staff did not have the capability to change the subject line.

ACTION: Staff will place the name of the document in the email notification text box as well as the location of the file on TAPSpeak in case the link does not work.

Kasturi feels referrals should be put on TAPSpeak so all panel members have the opportunity to review the referral and make comments for four days before the referral goes to the Joint Committee. Comments can be forwarded to the subcommittee and they can make adjustments as necessary. Motza said that the area chairs should make sure the committee members know about what issues are going to the Joint Committee and represent their members at the meetings. Also, the chair should let the members know that just because they express an opinion, does not necessarily mean that the referral will be altered to fit that opinion. It was noted that the request to change the referral should go back to the full area committee and not just the subcommittee that authored it.



Continuous Operation of TAP

Committees should not stop working issues because some members are rotating off. The work should be continuous and issues will be worked at the committee meeting during the annual meeting.

Schneider suggested there needs to be a break, a sigh of relief, or something and recommended not have a meeting in November. There will be committees that will charge on, but there needs to be some finality. Motza replied that there is a natural break during the holidays. Woo thinks the committees should continue working as usual. There can be an acknowledgement of achievements but work should still continue. Karwin said that since members rotate off at the end of November, he thinks we need some closure. There really won't be a down time. Stieger suggest having some type of wrap-up for the non-returning members.

Brubaker said that every new panel member that attended Area 2's last teleconference meetings last year as a member of the public were much more comfortable at the annual meeting. Each new member had an assigned mentor. Our committee really got a jump start because of this and he suggested other committees do the same.

Coston reported that TAP is in the process of wrapping up interviews and will probably submit the list of potential members to the NTA by early August. TAP must also get Treasury approval. TAP is also required to do a fingerprint check, a tax check, and a subversive name check. The name checks means running the names through to a database to determine if the person has had any ties to a terrorist activity or any activities against the government. This check can take from six to eight weeks.

Role of Alternates VS New Applicants—replace during year, serve remainder of term or new three year term

Coston stated that alternates may serve a little under three years or could serve a little over three years because they will rotate off at the same time the other members of their "class" rotate off. This year was different to help achieve the one third attrition; the decision was made not to fill vacancies with alternates. This will change next year; if we have an alternate available, TAP will fill the vacancy.

Using Volunteers Balancing Time and Benefit

There are some volunteers who are putting in way more time than they thought they would and some feel overwhelmed. They are struggling with the time commitment. Perhaps our model isn't what it should be. Some members aren't participating in one committee but are very active in their other committee. Stieger said given any situation, some people are more committed than others so there will always be this discrepancy. The "doers" need to learn to say no, and the ones who aren't contributing need to be asked why. Brubaker said TAP is good about telling volunteers the number of hours, but it needs to be put in a context people can understand, and they need to be aware that some of that time comes in lumps; such as the face-to-face and the annual meetings. To be a good active committee, we need active participation from everyone. Marker suggested assigning a mentor to a new person that is not participating. McQuin said she is struggling with how the panel should look; do we only want people that can devote a huge chunk of time? Some of the members do not have the flexibility to commit to all the calls and meetings. Stieger can understand that some may not be able to attend every meeting but they should notify the chair prior to the meeting. Woo, as someone who does have a full time job, would be supportive of setting some threshold level of participation. Motza said the chairs have an obligation if there is non participation or a problem, to call the member to find out what is going on. If a conflict comes up, the committee and staff can work with the member and possibly change the schedule. Everyone needs to be involved because everyone adds value. The Communication Committee will be calling all the new members to do the survey this year and will report the results at the August meeting. Wright said having an alternate pool is



critical. He has tolerated non-contributing members because there was no back-up to fill a vacancy. It was suggested that TAP not pick people for the panel who can't make the time commitment.

Prospective members need to understand that they will have to fund their travel expenses upfront and receive reimbursement three to four weeks after travel because it can get expensive.

How did Mentoring Program Work

Duquette said that the mentoring did not work well in his area; one of the new panel members wasn't receptive to mentoring. This same member also missed the annual meeting. McElroy suggested asking a person who can't make the annual meeting to wait until the next year. The mentoring program worked well in Area 2. Each new member had a mentor. Stieger said that was a good point about not being able to attend the annual meeting, but things do come up. A mentor helped him before the annual meeting but discontinued after the annual meeting and since Steiger missed the annual meeting it was difficult. He suggested that the mentoring continue for several months into the year. Duquette will not give up on mentoring but might try another process that will be predicated on the individual being mentored. Stieger suggested having the mentors assigned on a volunteer basis and only if the new members want a mentor.

Decision: Consensus reached to continue the mentoring but only on a voluntary basis.

Quality Review Teams Evaluation of Success and Changes Needed

Marker thinks this should be mandatory. Woo reminded the committee that they had initially talked about having a rotating membership on this committee. Toy asked if it is practical for someone to reviewing their own issue. Woo volunteered to help the Quality Review Committee.

October Face to Face meeting

Last year almost the whole meeting was devoted to practicing for the annual meeting. Since the chair reports were eliminated, the Joint Committee will have more time to work on the issues. The face-to-face meeting is in Dallas, October 11-14, 2006.

Closing

- Meeting went well covered big agenda
- Good
- Moved well through packed agenda
- Never being here before or even at a call before so was surprised how much was accomplished and how efficiently the meeting went. Got a lot of insight into the panel.
- Compliments to the current Joint Committee. This meeting bears no resemblance from the Joint Committee of last year. This configuration is a much better group.
- Impressed with the quality of the membership of the Joint Committee this year as well as their interests in the issues and the overall participation
- Well done and a great meeting
- Full of surprise and I appreciate the efficiency
- A pleasure the way the committee allowed the shifting of the agenda to make better use of time and compliments on giving constructive criticism
- It was a good meeting and easy to take minutes
- I was a little scared coming in especially with packed agenda and thanked committee for adjusting agenda
- Enjoyed very much, met many of you at chair training in San Diego which was an excellent prelude to this meeting and encourage TAP to continue that practice. Enjoyed the talk about motivating those people who are not motivated



- I haven't worked on any panel or group that people worked together so well. The Chair training was very important since the committee met only briefly in Washington and it is because of that training that the committee works well together and do not attack people, just the issues. The training also helped the bonding.
- Committee members are poised and ready to work; were organized and took on challenges

Combs thanked everyone for their hard work.

Meeting Adjourned

Next Meeting is Wednesday, August 2, 2006, at 1 pm ET

[Attachment 1](#) - TAP Director, National Office Update

[Attachment 2](#) - Notice Committee Synopsis for Joint Committee Meeting

[Attachment 3](#) - TAP Communication Strategy



Joint Committee Minutes

June 7, 2006

Members Present

- George Bates, Vice-chair, Ad Hoc
- Paul Brubaker, TAP Vice Chair
- Larry Combs, TAP Chair
- Paul Duquette, Chair, VITA Committee
- Dorothy Havey, Chair, Area 1
- Allena Kaplan, Chair, Area 7
- Paul McElroy, Chair, Area 2
- Maryann Motza, Chair, Area 6
- Ralph Rivera, Chair, Area 5
- Ferd Schneider, Chair, Area 4
- Lillian (Beadsie) Woo, Chair, EITC
- James J.T. Wright, Chair, Area 3

Members Absent

- Jerald Fireman, Chair, TAC Committee
- Sonny Kasturi, Chair, Burden Reduction
- Patrice Marker, Chair, Ad Hoc Committee
- Robert Meyers, Chair, Communication
- Allen Scioli, Chair, Notices Committee

Staff Present

- Bernie Coston, DFO
- Sandy McQuin, TAP Manager
- Barbara Toy, Program Analyst
- LaVerne Walker, Secretary
- Steve Berkey, Program Analyst
- Sally Chavez, Program Analyst
- Inez DeJesus, Program Analyst
- Nancy Ferree, TAP Manager
- Audrey Jenkins, Program Analyst
- Judi Nicholas, TAP Manager
- Sandra Ramirez, TAP Manager

Guests

- Alicia Deville, Congressman Dennis Moore Staffer
- Gim Hom, Area 1

Welcome / Announcements / Review Agenda



Roll Call

Quorum met.

National Office Report

Bernie Coston announced that the Annual Meeting is scheduled for December 11 – 14, 2006 at the Capital Hyatt. This year the meeting will start on Monday instead of Tuesday as done in previous years. The Annual Meeting will be discussed further at the face-to-face meeting in Denver.

A Taxpayer Assistance Board (TAB) representative would like to come to Denver on June 29th for a thirty minute presentation on the accomplishments of the TAB Phase 1 and plans for Phase II.

Coston would like to thank everyone who helped with the town hall meetings. Last night TAP completed the last town hall meeting in Cincinnati. There were 47 people in attendance; 25 were non-Internal Revenue Service (IRS). Nina Olson, the National Taxpayer Advocate, was very pleased with all of the Town Hall Meetings and may use the information gathered from the town halls in her Annual Report to Congress. One interesting issue raised in the town halls is the disparity of the service provided between call sites on the east and west coasts.

TAP staff is now in the interview process of recruitment. TAP is filling 26 member slots and has received over 700 applications, double the applications over last year. Recruitment was very successful thanks to TAP members efforts during recruitment. TAP members will be involved in the interviewing process.

Success Stories

Dorothy Havey gave a quick update on the Cranston Town Hall meeting in Rhode Island. The event went very well and Area 1 walked away with six or eight issues. Larry Combs from Area 7 did a radio interview as an outreach. After the interview, an accountant called to express interest in joining the panel. Combs let him know recruitment period had just ended but to apply next year. Area 3 had a demonstration at their face to face meeting on the effective use of TAPSpeak. Area 7 had the training as well. It was suggested that TAPSpeak training be given during the annual meeting.

Communication Committee Report

Maryann Motza reported that the Communication Committee held it's face to face in Omaha in the middle of May. The Committee covered many topics and one key things to report is the in-depth analysis of TAPSpeak. The Committee has proposed a redesign of TAPSpeak and will be working with Steve Berkey, TAP National Office Program Analyst, on a statement of work for both the improveirs site and TAPSpeak. The Committee is also working on immediate fixes to improve TAPSpeak.

The committee developed a new member survey that should be given six months into the TAP year. The survey was previously approved by Joint Committee and director. The method of survey has changed. Committee members will now survey the new members by telephone rather than a written survey. TAP has a low return rate on the written surveys. There are about seven questions. Asking the questions in interview style will provide an opportunity to expand on any brief responses. Motza asked if the survey had to be brought back to the Joint Committee or if the Communication Committee could go forward with the survey. Combs asked for thoughts. The Joint Committee agreed that the Communication Committee could go forward with the survey. The Communication Committee will report back no later than August on the survey results.

There were not a lot of significant changes to the TAP Member handbook, one main thing is to include information from Barbara Toy's PowerPoint showing the flow of issue process. The Communication Strategy will be a separate document and not part of the TAP Member Handbook. The Committee wants opportunity to talk to Joint Committee about the strategy at the face-to-face and receive approval to complete. Steve Berkey reported that the Committee made some suggestions concerning the Annual Report and had decided to develop a form and having a template for the TAP Annual



Report. As the report is now, it can not easily be used as an outreach tool. TAP needs a consensus on preparation of annual report, conversation on what is annual report used for, should it be chair's report or panel report, and the Committee's concern that staff was not named as contributors to TAP success. This will also be on the agenda for the face to face for further discussion. Judi Nicholas stated that the Communication Strategy is a document that includes recommended strategies and recommended processes and will be presented for approval at the Joint Committee face-to-face.

ACTION: Coston will add discussion of communication strategy and annual report to the Joint Committee face-to-face agenda.

Commissioner Issues

Allena Kaplan reported that Areas 6 and 7 were planning a conference call to discuss the 7216 issue and asked when the task should be completed. Combs replied that the target is 60 days after conference call. Combs asked that chairs with issues assigned should send a copy of the position paper to all Joint Committee members by email.

George Bates reported that the AdHoc Committee is working on the return preparer regulations/licensing issue. J.T. Wright reported that Area 3 has a lot of work to do on the private collection agencies issue but it will be ready within the 60 days.

Ferd Schneider said that Area 4 had worked VITA issues last year but the area now has some new members. The subcommittee started with information from last year's Committee and their intent is to discuss the response to the Commissioner at their July face-to-face meeting. Combs said the reason for the short time frame on the Commissioner issues is he wants the issue fresh in his mind and wants the Commissioner to feel comfortable about asking TAP for more information. J.T. Wright said that Area 3 would be addressing the issue shortly at their upcoming face to face and ideally it will be complete by the Joint Committee face to face.

Ralph Rivera stated that he is hoping to have the Free File response by mid-July and will forward to the Joint Committee when complete. Area 5 discussed at their face to face meeting a couple weeks ago and identified a subcommittee to prepare draft by the end of this week for the full committee to review.

Combs asked committees to forward their committee's comments and perspective. They do not have to be in referral form format can be a memo to Joint Committee.

ACTION: Chairs of committees which have a Joint Committee assignment on the commissioner issues should have a draft response available for the Joint Committee face-to-face meeting (does not need to be in the referral format, the Joint Committee will format). If the draft response is not available by the Joint Committee meeting at the end of June, please inform Combs of the expected date of completion. Chairs should send copies of the position paper to all Joint Committee members by email.

IRS Responses

- **Area 2-TAP 05-033 SS-4 & LLC Issue**

Paul McElroy reported that the IRS did not agree to combine the instructions for the SS-4, Application for Employer Identification Number, but did give good reason for not doing so. The new on-line program will be an interactive application so there is no longer a need to combine the instructions. IRS did concur that on-line instructions regarding the Limited Liability Companies (LLCs) were not adequate and did agree that the additional LLC instructions would be included on-line. Area 2 agreed to close the issue as IRS partially accepted. Toy added that the Area 2 subcommittee had the opportunity to work with the on-line application team and did provide the IRS with additional suggestions for improving the application. The



subcommittee reviewed the instructions and felt that the changes were exactly what were recommended.

- **Area 2 TAP 05-032 Pub 554–Older Americans Tax Guide**

Area 2 recommended that the IRS re-word the document to make it easier for people to understand and change the font size to better accommodate older Americans. IRS did excellent job at responding. IRS addressed each TAP recommendation separately, adopting most of them and giving very clear explanations of why IRS could not adopt the others. Area 2 will monitor this issue and follow-up in six months to review the newly published version of the publication. Paul Brubaker asked how TAP gets in the link to know when IRS plans the implementation; it should somehow happen automatically. It is now up to the committee staff or members to check for implementation. TAP should be included when the e-link to review the draft is sent.

Action: Coston will follow-up on TAP involvement in review of draft forms with Sue Sottile and report out at July face-to-face.

- **Area 2 TAP 05-056 W-7 & 1040NR**

McElroy stated that the problem is that the Forms 1040NR, U.S. Nonresident Alien Income Tax Return, and W-7, Application for IRS Individual Taxpayer Identification Number, get separated when they arrive at IRS and there is no good way to get them back together. TAP recommended adding a note to line G; IRS accepted but wanted the note on line E. Area 2 accepted IRS response. Kaplan asked the timeframe for IRS adopting the recommendations. McElroy said that he is not sure but maybe next tax season.

July Meeting

Combs asked if there were any issues that should be added to the agenda for the upcoming Joint Committee face-to-face meeting. Havey suggested continuing to discuss town hall meetings. Coston replied that it will be an agenda item and asked that committee discuss best practices used at various venues and come up with some general standards for future town halls. Beadsie Woo proposed a discussion on when the TAP year ends. Coston proposed that TAP members continue meetings up to next Annual Meeting but would like to continue the discussion at the face-to-face meeting. Maryann Motza wants to discuss annual report preparation. Woo would like to discuss the role of alternates vs. new applicants. Motza wanted to know if TAP Speak will be discussed. The Communication Committee has a preliminary proposal she wants to discuss; it is not concerning TAPSpeak training. Havey stated that she knows that several areas are working on issues. Will there be time to discuss issues on the agenda?

Combs asked Toy how many issues the Joint Committee presently has. Toy stated that there are six that have come in this month, but only three or four will be ready for the meeting.

Motza asked if there would be a slot for Commissioner issues.

Action: All Joint Committee members should send any additional agenda topics for the Joint Committee face-to-face to Coston, Combs, and Brubaker.

Office Report

Paul McElroy asked if the two issues approved at the April Joint Committee meeting were sent to the IRS. Brubaker stated that they were submitted on May 31st.

The face-to-face meeting will be at the Warwick Hotel. There will be three substitutes: Lee Stieger for Ralph Rivera, Tom Karwin for Allena Kaplan and Maureen Amos for Bob Meyers.



Hard copies of the pre-read materials will be handed out at the meeting. All materials will be posted to TAPSpeak for reading before the meeting.

Toy said the purpose of having the Issue Committee chairs complete the summary table on the Issue Committee Monthly Report is so she is able to quickly enter the information into the database for use in preparing the monthly Recommendation Status Summary report and the TAP Annual Report. Chairs do not have to complete the summary table if their committee uses a format similar to that used for the Joint Committee Issue Referral form. If the referral format is used just attach the report to the committee report. If that format (Issue Statement, Date Sent, To Whom Sent, and Proposed Solution) is not used, the summary table must be completed.

Closing

No July teleconference.

Coston complimented Joint Committee on efficiency of operating on conference calls. Joint Committee accomplished a lot in this hour and he thanked everyone for their efforts.

Meeting Adjourned

Next Meeting June 29 1:30 pm to 5:30 p.m., June 30, 8:30 a.m. to 5:00 p.m., July 1, 8:00 to 11:30 a.m. at the Warwick Hotel in Denver, Colorado.



Joint Committee Minutes

May 3, 2006

Members Present

- Larry Combs, TAP Chair
- Jerald Fireman, Chair, TAC Committee
- Dorothy Havey, Chair, Area 1
- Allena Kaplan, Chair, Area 7
- Sonny Kasturi, Chair, Burden Reduction
- Patrice Marker, Chair, Ad Hoc Committee
- Maryann Motza, Chair, Area 6
- Ferd Schneider, Chair, Area 4
- Lillian (Beadsie) Woo, Chair, EITC
- James J.T. Wright, Chair, Area 3
- Emilio Cecchi, for Area 2

Members Absent

- Paul Brubaker, TAP Vice Chair
- Paul Duquette, Chair, VITA Committee
- Paul McElroy, Chair, Area 2
- Clifford McKenzie, Chair, Area 5
- Robert Meyers, Chair, Communication
- Allen Scioli, Chair, Notices Committee

Staff Present

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

Welcome / Announcements / Review Agenda

Larry Combs welcomed all to the call.

Roll Call

Quorum met.

National Office Report

Coston reported that as of midnight April 28, there were 737 applications in final form and 1,081 applications in draft form. This is a major increase over last year and the gain is partly attributable to the article in the Wall Street Journal and the Town Hall Meetings. The Communication and Liaison group also helped immensely. Kudos to Berkey and those who worked with him on the Town Hall meetings. TAP members also helped in getting the word out about recruitment.



The printed annual reports have been received and will be distributed to active members and those members who rotated off the Panel this past year. All former members will receive an email with the press release and a link to the annual report on improveirs.

Report on Meeting with Commissioner Everson

Combs felt that overall the meeting went great. Panel members, Larry Combs, Paul Brubaker, Paul Duquette, Dorothy Havey, Sonny Kasturi, and Beadsie Woo along with Christopher J. Lee, Attorney-Advisor, Taxpayer Advocate Service (TAS) met with Mark E. Everson, Commissioner, Internal Revenue, Mark Matthews, Deputy Commissioner, Services and Enforcement, Kathy K. Petronchak, Chief of Staff, Commissioner Everson questioned the difference between TAP and TAS. The Commissioner had a copy of the National Taxpayer Advocate Annual Report to Congress and then was handed a copy of the TAP Annual Report. The Commissioner questioned the purpose of the TAP report and how it differed from the NTA report. TAP members explained it contained a list of recommendations TAP has already submitted to the IRS and details of actions take by the IRS in partnership with TAP. It was also explained that TAP operates independently and most of the input is directly from taxpayers.

After the explanation, the Commissioner did want to hear about TAP's views on the issues brought to him and also requested TAP's perspective on the following topics:

1. Section 7216 regulations (selling taxpayer information)
2. Return preparers regulations (licensing)
3. The direction of Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly(TCE) (as Taxpayer Assistance Centers (TACs) decline, what role VITA/TCE will serve)
4. Private collection agencies (parceling out of "old" debts to collect on behalf of the IRS)
5. The availability of "Free-file" for taxpayers (this year, the ceiling was cut back)

This was a great opportunity to have a one-on-one conversation with the Commissioner and his top executives. Havey said she walked away with deep respect. The Commissioner opened the window for continued communications with TAP. Maryann Motza pointed out that most of these issues are already being addressed or have been addressed by TAP. The consensus reached was to assign the issues to specific committees who have already touched upon them. Except the direction of VITA/TCE since Ferd Schneider said the VITA Committee program owners have given the committee its focus which is on training and not expansion and this issue may not be their highest priority.

DECISION: The Joint Committee decided to assign the issues as follows:

- **Issue #1 will be assigned to Areas 2 and 6**
- **Issue #2 will be assigned to the Ad Hoc Committee**
- **Issue #3 will be assigned to Area 4**
- **Issue #4 will be assigned to Area 3**
- **Issue #5 will be assigned to Area 5**

McQuin suggested that input be requested from all of TAP on the issues assigned to your committee. The National Taxpayer Advocate has already testified on some of these issues so it is also important to research her testimony as well as her annual reports to Congress. The position paper should not come from a particular area but should be representative of the whole panel.

ACTION: The chairs of the committee with an assigned issue should bring the assignment to the committee. A report is due within 60 days or July 3, 2006. The maximum time is 90 days (see Closing).



ACTION: Combs will write to the Commissioner and thank him for the meeting and will let him know TAP is working on these issues.

W&I Issue Elevation

Coston met with Sue Sottile, Director, Tax Forms and Publications, and Frank Spiegelberg, Senior Operations Advisor, while he was in Washington, D.C. Spiegelberg was there to keep the Commissioner abreast of Wage and Investment's (W&I's) partnering with TAP. One topic of the discussion was issue elevation to ensure recommendations are worked in a timely manner. Sottile agreed that they needed to be worked in a more thorough and fluid manner and pointed out that all recommendations for changes to notices were to go through Ann Gelineau as she is the Point of Contact. Sottile agreed to meet with Coston on a monthly basis to go over issues to see where they are in the process. Coston said TAP needs to do a better job of tracking issues. McQuin reminded everyone that all issues elevated by area committees must go through the Joint Committee. Also, if a response is sent directly to a panel member or a committee, please remember to forward it or a summary of the response to the Joint Committee office to be added to the tracking database.

Beadsie Woo mentioned that there is a timeline for product changes as far as forms and publications. The Ad Hoc Committee has this timeline.

ACTION: Ad Hoc will forward timeline for Notices to Coston. Coston will compare with Sottile to ensure it is correct.

Another point raised by Sottile is that TAP has been sending W&I issues about Refund Anticipation Loans (RAL) and Electronic Tax Administration (ETA) policy. W&I is not responsible for either of these issues. RAL issues should go to Small business/Self-Employed (SB/SE), and ETA issues are touchy since ETA has its own advisory committee, Electronic Tax Advisory Committee (ETAC).

Chair's Quarterly Report

Combs asked for feedback as to what should be included in the Chair's quarterly report. Kasturi thought everyone should respond via email. Motza thought the information from the meeting with the Commissioner should be included in this quarter's report. Coston does a quarterly report for the NTA, so some of that information will be included too.

ACTION: All committee members should send their thoughts on what should be included in the Chair's quarterly report to Combs.

Area Committee Referrals Timeline

ACTION: All area chairs should email Combs, Toy, and McQuin on how many referrals have already been submitted and estimate how many will be ready by June 1, 2006, so the right amount of time can be allotted during the Joint Committee face-to-face meeting in Denver.

Monthly Committee Report

- **Changes in procedures for submitting area referrals**
Now that the Joint Committee has the quality assurance subcommittee, the recommendations should be sent to Barbara Toy as soon as the area committee approves them so they can be sent to the quality assurance committee. This is instead of waiting to submit the recommendation as an attachment to the monthly committee report. The referrals will be on the Joint Committee agenda within 30 days after receipt unless the referral is sent back to the area committee to be reworked. This is still considered an action item for the Joint Committee and should be noted on the monthly committee report.



Toy would like to see recommendations as soon as they are approved by committees so they can go to the quality review subcommittee for review. The recommendations should be on the Joint Committee agenda within 30 days unless it is sent back to the area committee for revision.

- **Are they beneficial?**

Since referrals will be going through the quality review subcommittee, how valuable do the chairs feel the monthly reports are? Ferd Schneider thought the purpose of the report is to familiarize other committees as to what every other committee is doing. It is interesting to see what other committees are working on and he reads the reports to discover other committees' best practices. MaryAnn Motza said she finds it useful to prepare the report. It's a good synopsis and helps identify agenda items for the next meeting. The reports are also helpful in preparing the annual report. Allena Kaplan felt it is beneficial to share the report with her committee members and she does review as well for best practices.

The monthly reports are posted on TAPSpeak each month. They are in the Joint Committee folder. If chairs are having difficulty completing the monthly report, the chair should speak to the committee analyst. They will not prepare the report but can help the chairs.

Closing

Combs said he was hoping to respond to the Commissioner with TAP's stand on the five issues within 60 day but certainly within 90 days.

Motza noted that the Communication Committee is evaluating TAPSpeak and looking at ways to improve the site.

Havey asked for an update on the Town Hall meetings at the next meeting.

Next Meeting: June 7, 2006.



Joint Committee Minutes

April 5, 2006

Members Present

- Paul Brubaker, TAP Vice Chair
- Larry Combs, TAP Chair
- Paul Duquette, Chair, VITA Committee
- Jerald Fireman, Chair, TAC Committee
- Dorothy Havey, Chair, Area 1
- Allena Kaplan, Chair, Area 7
- Sonny Kasturi, Chair, Burden Reduction
- Paul McElroy, Chair, Area 2
- Clifford McKenzie, Chair, Area 5
- Robert Meyers, Chair, Communication
- Maryann Motza, Chair, Area 6
- Ferd Schneider, Chair, Area 4
- Allen Scioli, Chair, Notices Committee
- Lillian (Beadsie) Woo, Chair, EITC
- James J.T. Wright, Chair, Area 3

Members Absent

- Patrice Marker, Chair, Ad Hoc Committee

Staff Present

- Bernie Coston, DFO
- Sandy McQuin, TAP Manager
- Barbara Toy, Program Analyst
- Nancy Ferree, TAP Manager
- Judi Nicholas, TAP Manager
- Sandra Ramirez, TAP Manager
- Susan Gilbert, Senior Program Analyst
- Inez DeJesus, Program Analyst
- Audrey Jenkins, Program Analyst

Guests

- Ben Chapman
- George Bates, Vice Chair, Ad Hoc
- Tom Karwin, Vice Chair, Area 7

Welcome / Announcements / Review Agenda

Larry Combs welcomed all to the call.

Roll Call

Quorum met.



Review Assignments

Bernie Coston stated the assignment to develop a script for the toll free line should be changed from staff to Sandra Ramirez. The following assignments will be carried over to next month.

All Chairs:

- After Toy places the Oversight Board information and links on TAPSpeak, the Area Chairs should send the links to their committee members.

Larry Combs:

- Send out a response to the letter Paul Brubaker received thanking him for his participation at the Oversight Board meeting.

Barbara Toy:

- Put Oversight Board links and the information from the meeting on TAPSpeak and forward link to all Joint Committee members.

Communication Committee:

- Look into process of how press releases are prepared and whether there is a way to ensure TAP is given the recognition it deserves.

Sandra Ramirez:

- Ramirez will design a method to question how callers to the TAP toll-free line learned about TAP. This information will help TAP evaluate the effectiveness of the TAP poster.

Success Stories

Sonny Kasturi reported that the burden reduction team completed recommendations on Subchapter S and Form 2553, Election by a Small Business Corporation, simplification. Initial feedback was that recommendations are on the mark. Bob Meyers reported that the Communication Committee received input from Joint Committee on the TAPSpeak survey and it is ready to be distributed. Mary Ann Motza asked if the survey needed to be brought back to the Joint Committee for final approval.

DECISION: Joint Committee reached concurrence to send out the TAPSpeak survey without further approval by Joint Committee.

National Office Report

Recruitment is in full swing. A news article ran in the Washington Post and the Wall Street Journal which resulted in many calls to the TAP toll free number. Currently, there are 272 final applications completed on line and over 921 still in draft status. Forty-three states, including Washington, D.C., and Puerto Rico are represented. Recruitment closes on April 28, 2006. Ranking is the week of May 15 and interviews will be conducted in June by telephone. Members will be asked to participate in the interviews. The TAP Annual Report has been sent to the printer. A printed version will be sent to all members.

ACTION: Staff will send Combs a copy of the annual report to take to the Commissioner.

There have been four successful town hall meetings to date: Philadelphia, PA in December; San Diego, CA in February; Davenport, IA in March; and Jackson, MS also in March. There are three more



scheduled. The Cincinnati town hall, scheduled for June 7, has not been finalized yet. TAP has received grassroots issues from the public at each of the town hall meetings.

Staff is looking at the week of December 11, 2006 for the annual meeting in Washington, D.C. The options are the same hotel as last year which was the Grand Hyatt on Capitol Hill, the Hilton in Crystal City near the Pentagon, or the Hamilton Crowne Plaza. That was the hotel where TAP traveled between two buildings for the meeting sessions. Dorothy Havey requested that staff inquire whether high speed internet access is available when contracting with the hotel. Her concern is not the cost but the availability.

Meeting with Commissioner and Topics to Discuss

Combs asked for comments on the list of topics for discussion at the meeting with the commissioner and how they should be prioritized.

1. Provide the Commissioner an overview of TAP's activities and accomplishments this year.
2. Discuss ways the IRS can acknowledge and publicize TAP's contributions to the IRS.
3. Ask his perception of how TAP can best work with the IRS to advance IRS goals and objectives.
4. Identify a role for TAP in the process of defining long-term goals and priorities for taxpayer service in the Small Business and Self-Employed Operating Division to correspond with the way the Wage and Investment Operating Division proposes to officially solicit input from TAP in preparing its five-year service strategy).
5. Identify a role for TAP to provide input on Internet-based service initiatives.
6. Identify a role for TAP to provide input on training for IRS employees who provide tax law assistance at walk-in centers and by phone.
7. Request information on IRS plans and opportunity for TAP input regarding additional staffing, especially during filing season, for walk-in centers in locales where taxpayers displaced by Hurricanes Katrina and Rita are concentrated.
8. Discuss ways IRS employees, especially "frontline" employees and managers, can be encouraged to submit taxpayer service issues they identify to TAP.
9. Explain TAP's new confidentiality and other ethical standards adopted by the Joint Committee to facilitate pre-decisional input, i.e., to allow full and frank exchanges between the IRS and TAP members before issues become public.
10. Discuss expanding TAS authority and functions as contemplated by the 1998 tax act.

DECISION: The Joint Committee agreed to address issues 1 through 5 in the current order.

Kasturi requested adding the issue of taxpayers' privacy and sharing of data with third parties. There was some disagreement on what TAP's position is or should be on this subject and it was suggested that TAP merely mention that TAP is concerned about this issue and would like to see IRS do their utmost to protect taxpayer privacy. Paul Brubaker noted that last year the Commissioner gave TAP a vision toward customer service and the TAC closures and the blueprint. TAP should know the direction the IRS is taking for the next two to three years. What does IRS want to accomplish this year and where does the IRS see TAP and what would the IRS like TAP to do? TAP doesn't need to bring up concerns IRS is already addressing. TAP does need to get some real results this year. Per Sandy McQuin, the Joint Committee needs to reword the message since some of these projects are already completed. Paul Duquette noted that the Commissioner said the IRS will become more dependent on volunteers to provide information to taxpayers and the Commissioner's goal is that people go to kiosks and the internet to obtain service. Commissioner meeting attendees should review the notes from the last Commissioner meeting with the Joint Committee.

ACTION: McQuin or Toy will send out Gwen Handelman's report from last year's TAP meeting with the Commissioner to all Joint Committee members.



Combs suggested changing the wording in #5 to talk about staffing and how it will be implemented vs. Katrina and Rita and add the volunteer plan to this point. Brubaker suggested when talking about how to best work with IRS to advance IRS goals and objectives to mention that TAP would like to be more proactive in the design phase of IRS projects. Beadsie Woo, Larry Combs, Paul Brubaker, Paul Duquette, Sonny Kasturi, and Dorothy Havey will be attending the meeting with the Commissioner on April 20, 2006.

ACTION: Chairs should send any concerns about items on the Commissioner's list for inclusion on the new list to Brubaker.

ACTION: Brubaker will put together an agenda of items to speak to the Commissioner about. He will forward it to the whole Joint Committee for feedback and then will send the final list to the Commissioner before April 20.

ACTION: The panel members meeting with the Commissioner will have pre-meeting at 11 a.m.

Regulatory Change to Rules on Practitioners "Selling" Taxpayer Data

McQuin stated that this issue or one part of it was previously elevated to the IRS by TAP. Combs will use the letter as a starting point to pull information on the selling of taxpayer data to bring to the commissioner. Joint Committee members should send their comments regarding this issue and if the Joint Committee cannot come to agreement on TAP's position on the issue, the discussion will just be a "heads up" to the Commissioner that TAP is interested in the issue.

Currently, taxpayers must agree to this by signing a consent form. The problem is that many people sign form(s) without understanding what they are signing. Havey said this is voluntary but some taxpayers may feel they don't have a choice but to sign the consent.

ACTION: McQuin will send out recommendation previously elevated about overseas disclosure to Joint Committee members.

ACTION: All Joint Committee members should send their comments to Brubaker and Combs on the selling of taxpayer data issue.

ACTION: Brubaker will compile comments for the Commissioner meeting.

Recommendations

- **Area 2 – Consolidation of Schedule D and D1**
Issue Statement– Internal Revenue Service's (IRS') requirement to list each trade in Schedule D, Capital Gains and Losses, and D-1, Continuation Sheet for Schedule D, imposes an undue burden on taxpayers, and results in increased cost to the IRS in processing tax returns.

The Area 2's Consolidation of Schedule D and D1 recommendation does not apply for corporate; it only addresses individual taxes.

DECISION: Joint Committee reached consensus to elevate the Consolidation of Schedule D and D1 with wording change to indicate the recommendation only applies to an individual tax return.

ACTION: Toy will add wording that the Consolidation of Schedule D and D1 recommendations addressing individual taxes only and forward issue to IRS.



- **Area 2 – Timely Response required on Envelopes**

Issue Statement–Many taxpayers fail to open Internal Revenue Service (IRS) time sensitive notices in a timely manner. Taxpayers, not only lose opportunities to contest assessments without going to tax court, but also get stuck with mounting interest and penalties. Allena Kaplan commented that the only objection IRS might have is the expense. Combs said hand stamping the envelopes may cut down on the expense. Kasturi asked if it would be okay to share the recommendation outside of TAP. Yes, once the recommendation is agreed to, it becomes a matter of public record.

DECISION: Joint Committee reached consensus to elevate the Timely Response required on Envelopes to the IRS.

ACTION: Toy will forward the Timely Response required on Envelopes recommendation to the IRS.

Dates and Locations of Face-to-Face Meetings

DECISION: The first face-to-face meeting will be in Denver June 29, 30 and July 1. The second face-to-face meeting is in Dallas Oct 11-14.

Closing

Kasturi will send a draft of the Form 1120S, U.S. Income Tax Return for an S Corporation, asked for comments to all and asked that chairs forward any comments on the proposal to the Burden Reduction Committee. Brubaker did an internal survey concerning VITA volunteer training materials and would like to send out to entire panel and asked if anyone objected. No objections. Brubaker asked chairs to encourage their committee members to respond and to ask them to forward to other volunteers for additional input.

Combs saw a report on national television that told people to pick up Publication 17, Your Federal Income Tax (For Individuals), if they do their own taxes. TAP had elevated a recommendation to publicize the existence of Pub 17, so TAP should feel good about this success.

Combs asked if any area recommendations were ready for the Joint Committee. Area 1 has recommendations that will be completed soon.

Meeting Adjourned

Next Meeting is Wednesday May 3, 2006, at 1 pm ET



Joint Committee Minutes

March 1, 2006

Members Present

- Brubaker, Paul, TAP Vice-Chair
- Combs, Larry, TAP Chair
- Duquette, Paul, VITA Chair
- Fireman, Jerry, TAC Chair
- Havey, Dorothy, Area 1 Chair
- Kaplan, Allena, Area 7 Chair
- Kasturi, Srinivasan, Burden Reduction Chair
- Marker, Patrice, Ad Hoc Chair
- McElroy, Paul, Area 2 Chair
- McKenzie, Clifford, Area 5 Chair
- Meyers, Robert, Communication Chair
- Motza, Maryann, Area 6 Chair
- Schneider, Ferd, Area 4 Chair
- Scioli, Allen, Notices Chair
- Woo, Beadsie, EITC Chair
- Wright, J.T., Area 3 Chair

Members Absent

- None

Staff Present

- Bernie Coston, DFO
- Sandy McQuin, TAP Manager
- Barbara Toy, Program Analyst
- Steve Berkey, Program Analyst
- Nancy Ferree, TAP Manager
- Judi Nicholas, TAP Manager
- Sandra Ramirez, TAP Manager
- Inez DeJesus, Program Analyst
- Susan Gilbert, Senior Program Analyst
- Marisa Knispel, Program Analyst

Welcome / Announcements / Review Agenda

Vice chairs are welcome to listen in on the Joint Committee calls to be kept informed of what is happening in TAP, but should not participate in the call if the chair is in attendance. Because of the change in the meeting dates, the due date for the monthly committee report has changed; the report is now due by the tenth of each month. The primary means of communication for the Joint Committee will be TAPSpeak or email.

National Office Report

Sonny Kasturi was quoted in an article on E-file goals. There is a Town Hall meeting in Davenport,



Iowa, on Wednesday, March 8, 2006. Coston thanked all members for their efforts toward these town hall meetings. A Town Hall meeting is scheduled for Jackson, Mississippi on March 23; Fargo, North Dakota on April 26; and Cranston, Rhode Island, on May 10, 2006. TAP has also received a request to hold one in Cincinnati, Ohio, some time in June.

Martha Curry, Senior Program Analyst in Washington, D.C. retired on February 28, 2006. The Federal Register notice for recruitment has posted. Recruitment is scheduled to run from March 21 to April 28, 2006 and everything is on target. Staff is working to get the on-line application operational, and will be utilizing TAP members to help test it in the next few weeks. Letters were sent out to all non-returning members thanking them for their hard work, and the Presidential award certificates were also sent to them. Based on a poll of all members, an overwhelming number wanted the annual meeting to be held in November. TAP is soliciting hotels in Washington, D.C., and is looking at the week of November 13, 2006. The TAP Charter is at the Treasury and staff should get the response back at any time with the approval. TAP is still looking at potential dates for meeting with the Commissioner.

ACTION: Larry Combs should email Evelyn Petschek the dates of availability for the meeting with the commissioner.

Report on Oversight Board Meeting

A link to their website which has the detailed information was sent out. Raymond T. Wagner, Jr., Chairman of the Oversight Board, thanked all for participating in the forum and felt the meeting went well. The Oversight board anticipates involving TAP in future meetings.

The Oversight Board had two different panel sessions; one dealt with customer service issues. Some of the issues that arose are:

- Taxpayers want to deal with one person to resolve their issues; this was echoed by all.
- Current procedures are obsolete for today's taxpayers needs.
- Different categories of taxpayers: seniors (baby boomers); and those starting families and their eligibility for child credits have differing needs.
- User fees have increased and tax professionals are upset.
- The IRS needs to simplify the E-file process.
- AARP and VITA reported that it takes a longer time for volunteers to prepare returns because of the tax law complexity. Due to the loss of volunteers, they are not able to prepare as many returns.
- Provide more services including simple return preparation on web.
- Identify number and type of taxpayer errors in preparing returns.

The goal of 80% e-filing was mandated by Congress and the IRS is working towards it. The Panel asked what the purpose of the mandate is to increase compliance, reduce tax gap, increase record retention efficiency, or for cost reduction. The IRS should be able to look at different perspectives of electronic efficiencies, such as electronic forms of communication, as well as just the filing of returns. Coston asked if there was any discussion as far as E-file for small businesses and the new thresholds. Brubaker said yes small business have a lot of resistance to the percentage levels mandated E-filing for small businesses.

ACTION: Toy will put oversight board links and the information from the meeting on TAPSpeak and forward link to all Joint Committee members.

ACTION: After Toy places the Oversight Board information and links on TAPSpeak, the Area Chairs should send the links to their committee members.



Sonny Kasturi said the E-file rate of 80% is too optimistic and not achievable by the IRS. They should considering extending it four years. It is already up to 50 or 60%. The 80% goal is not attainable. Jerry Fireman noted that fewer people are able to use free file and this reduces the ability to reach the 80% rate.

Brubaker reported that FreeFile is now a four year agreement and the income limit is 50,000; this limit is set for the next four years. Ferd Schneider noted that Free File is not free for all aspects of filing because there is fee charged for the state tax return. Area 4 is working on free-file. Brubaker thanked the Joint Committee for the opportunity to represent them and for sending ideas to him.

ACTION: Brubaker will send out a copy of the letter he received from the Oversight Board thanking him for his participation and will draft a response to the letter.

Chairs Update: First Meeting Comments

Combs asked that everyone discuss their perspective on the chair training, their committee's first meeting, and the annual meeting. Sonny Kasturi felt the training was well done; Ferd Schneider asked if they could get a compiled evaluation.

ACTION: Sandy McQuin will compile chair training evaluations and send them out to all Joint Committee members.

Sonny Kasturi said kudos on the annual meeting in January. Combs felt it was 100% better than the year before.

Paul Duquette thought the issue pipeline training conducted in February was excellent, well done. It should be a best practice to include the notes on the PowerPoint both to follow along with during the lesson and then use later for review. Pipeline training should be made available to all. Kasturi and Schneider all agreed. Kasturi suggested holding the training during the annual meeting. Bob Meyers felt it was invaluable to new members. As a novice on the Joint Committee, he would have liked more support on writing the monthly report. Coston said staff could allocate more hours for the chair training or have some basic training and then still have some additional training by conference call. This and the chairs' comments will be taken into consideration when planning future training.

Dorothy Havey said there was some concern that the quality review process may slow down the elevation of recommendations. Combs pointed out that there was already a month's delay built in for this year so committee now has that time to review rather than it the review being done by Toy and the Chair. Combs said this is a work in process and that if it doesn't work it will be adjusted. His goal is improvement over last year and hopefully each year continue to improve. Fireman noted this will be a short year and with this delay, recommendations need to be done by July or August. Combs replied that the delay was due to postponement of the annual meeting, but we can be productive and the subcommittee should be able to have a short turn-around time.

Judi Nicholas said another reason for the one-month delay in time was to give the members of the Joint Committee time to review the referral to be able to participate in the discussion more fully. The upside is that we will be able to process issues at meetings more efficiently and fewer issues will be going back to the originating committee. Combs noted that last year after the Joint Committee approved the recommendation, there was a good amount of time before it was sent forward for the type of changes that will be done prior to coming to full Joint Committee. . After the recommendation is approved, there should only be minimum changes, if any. It will be put on the Joint Committee agenda as soon as the quality review process is complete to provide sufficient time for the chairs to review.

Combs asked if there were any pending recommendations. Area 2 has some issues ready for the Joint Committee and Area 1 will have by May.



Prior Year Joint Committee Self Assessment

The Joint Committee Self-Assessment was distributed to all Joint Committee members. Committee members should review the self-assessment to develop their own best practices. Improvements have already been made based on the report such as, the chair checklist and the quality review committee.

Dates/Locations of Face-to-Face and Annual Meeting

The first face-to-face is scheduled for June 29, 30 and July 1. Travel in for most on the morning of the 29th and travel home the afternoon of the 1st. The second face-to-face meeting is in October, the 11th-14th. This meeting will be longer to include a run-through of the chair oral reports for the annual meeting.

Choices for the location of the meetings are: Denver, Dallas, Atlanta, and St. Louis. Joint Committee members will vote by email on their preferred location. The top two choices will be used. Paul Brubaker thought it might be helpful to know what flights are available to make the choice. Steve Berkey said there is a federal travel website that members can use to check the information and sent the link to the site to Toy.

ACTION: Toy will send out email with cost comparisons for the four chosen locations for the face-to-face meetings and ask each chair or their proxy for the first and second choice on locations. The link to the General Services Administration (GSA) site for travel will be included.

Closing

Brubaker asked if there was any progress on setting the meeting with the Commissioner. Coston said yes and that Combs needed to respond back with choice of dates.

Sonny Kasturi will be sending out an email to all on the Subchapter S option for comment.

Paul Duquette requested information on the definitions for each field on the monthly committee report.

ACTION: Toy will send definitions for each field on the Monthly Committee Report to Joint Committee members.

Bob Meyers asked all please respond to the surveys sent out by the Communication Committee.

ACTION: Toy will place Meeting Satisfaction Survey on TAPSpeak with email notification to all meeting attendees.

Next Meeting is Wednesday, April 5, 2006 at 1 pm ET