



## 2007 Meeting Minutes Joint Committee

- November 7, 2007
- October 11-13, 2007
- September 5, 2007
- August 1, 2007
- June 25-27, 2007 - Day 3
- June 25-27, 2007 - Day 2
- June 25-27, 2007 - Day 1
- June 6, 2007
- May 2, 2007
- April 4, 2007
- March 7, 2007
- February 7, 2007

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### **Taxpayer Advocacy Panel (TAP) Joint Committee Teleconference Minutes Wednesday, November 7, 2007**

[National Office Update](#)  
[Chair Report](#)

**Designated Federal Official:**  
Bernie Coston, TAP Director

**Members Present:**  
J. T. Wright, TAP Chair  
Bill Bly, Chair, Burden Reduction  
Paul Duquette, Chair, VITA  
Harvey Epstein, for Area 1  
Jerald Fireman, Chair, TAC Committee  
Dorothy Havey, Chair, Area 1  
Merijane (M J) Lee, Chair, AdHoc  
Robert Meyers, TAP Vice-chair  
Maryann Motza, Chair, Area 6  
Hank Mosler, Chair, Area 3  
Ferd Schneider, Chair, Area 4  
Lynwood Sinnamon, Chair, Area 2  
Max Scott, Chair, Notices Committee  
Lee Stieger, Vice-chair, Area 5  
Stanley Wernz, Chair, EITC  
Wayne Whitehead, Chair, Area 7

**Members Absent:**  
Tom Karwin, Chair, Communication  
Ken Wright, Chair, Area 5



**Staff Present:**

Mary Ann Delzer, Program Analyst  
Sandy McQuin, TAP Manager  
Nancy Ferree, TAP Manager  
Sallie Chavez, Program Analyst  
Inez DeJesus, Program Analyst  
Audrey Jenkins, Program Analyst

**Guests:**

Milissa Bensen, Panel Member, Area 6  
Ben Chapman, Panel Member, Area 2  
Kimberly Brown, Panel Member, Area 2  
Maureen Amos, Panel Member, Area 4  
Laura Criel, Panel Member, Area 6

**Welcome/Announcements/Review Agenda**

J.T. Wright welcomed everyone to the final Joint Committee call of the year.

**Roll Call**

Quorum met.

**National Office Report-Coston**

Recruitment is almost complete. The list of potential names is with Treasury at the moment and hopefully they will be approved by Friday, November 16. Coston has been in contact with IRS Operating Divisions to identify issue committees and hopes to have them finalized by November 16 also. Coston thanked the non-returning committee chairs. He told them he appreciates their time, effort, hard work, and contributions. (Attachment #1)

**Chair Report-Wright**

Discussion ensued and the decision was made to not send "thank you" letters to non-returning members. Coston noted that he will be sending out a thank you letter at the end of the term. (Attachment #2)

**Approval of October Minutes**

Change - Page 3 Referral (Area 3 recommendation).  
Decision: minutes approved with above change.

**Chair Election Update-Meyers**

The chair election is taking place right now. Senior Analyst Steve Berkey sent out an email message with candidate and voting information. He has been sending an acknowledgement for each vote received. He will send a reminder soon to those who have not voted. McQuin thinks this is an excellent system and seems to be working well. About 50% of the members have voted to date.

**Annual Meeting Update-McQuin**

- Agenda



A few of the returning chairs will be asked to help with Orientation during the annual meeting.

Registration will occur on Monday morning – 8 am to Noon. Based on feedback from last year, we are going to have a room close to the registration table for a meet and greet. This will make it easier for new members to identify returning members. Motza suggested that new members have a ribbon or some other way to identify them. Everyone will receive a welcome letter when they check into the hotel and that will identify the meeting room.

There will not be a formal social this year. Members can meet in the lounge around 5 p.m. on Monday, December 10, but there will not be a dedicated room. This will also be in the welcome letter.

It was decided that the committee chair elections will be done during the individual committee meetings rather than the combined meetings.

Workshops topics are very close to being finalized. Taxpayer Advocate Service Communication and Liaison will be addressing Emerging Issues at one workshop.

There will be some free time this year for members to do other things they need to do. We are hoping to have some laptops set up so we can help new members sign into TAPSpace.

Sinnamon suggested locating a hotel that is close to moderately priced restaurants in the future. There are some very pricy ones very close to the Fairmont Hotel. McQuin suggested members get together and share cabs to restaurants nearby.

### **Mentoring Reminder-Meyers**

As previously discussed, the managers are going to contact returning members to see if they are interested and willing to mentor a new member. It is helpful to establish that contact early.

### **Area Recommendation Area 5 – Address for Payment-Stieger**

Internal Revenue Service payments and forms submitted by mail now go to multiple addresses. Due to the continuing IRS reorganization, in many instances these addresses are confusing and counterintuitive to taxpayers. **Consensus to elevate recommendation.**

### **IRS Responses to be reviewed by TAP Areas**

Delzer thanked the Area chairs for the hard work they did regarding all the responses received. The issue statuses have been updated; a very few are still in process.

Coston said he talked to the operating divisions as it relates to the overall responses especially in the customer service responses.

Motza asked about working with Taxpayer Services Program Management Office (TSPMO) regarding the continuing Taxpayer Blueprint (TAB) process. Coston said he talked to them and they indicated they would continue their dialog with TAP to get input. They know there are still issues out there. A new steering committee was formed made up of IRS executives. We need to let the process work as far as TAB is concerned. This committee is dealing with enforcement too.

This will also be addressed in the TAC report. Concern was express as to TAPs' role in this endeavor. We should be more involved and should provide them with our input more often.

McQuin said there was someone from TAB at every town hall meeting last year and they did capture information. She will speak to Patty Wagner to see if there is anything in the works as far as our role. Coston noted that TAB is a very small part of what is happening in W&I.



### **Annual Report Process Update-Motza**

The annual report format and annual report timeline drafts were posted to TAPSpace. We also revised the committee self-assessment format and committee annual report format. This information will feed directly into the annual report. A more positive spin was taken on all the reports. Guidelines for each report were also created.

MJ Lee suggested having different due dates as some chairs may change their issue committee. It is incumbent upon the chair to get the necessary information before they rotate off. Pieces of the monthly reports can be used to complete the annual committee report.

Sinnamon plans to circulate the self-assessment within the committee for member input and comments. He expects that to be done by the end of November. Motza agreed but thinks the annual report should also be circulated through the committees.

Hank Mosler suggested adding members' area and issue committee assignments after their individual names on the list in the annual report.

**ACTION: The monthly reports will be discussed at the chair training.**

**ACTION: Forms were approved and will be posted in TAPSpace for the chairs to use.**

Both reports (Committee Annual Report and Committee Self Assessment Report) will be due on January 15 to the Joint Committee.

**ACTION: Monthly committee reports are not required for November and December this year.**

### **Closing-Meyers**

This was a very productive meeting. A special thanks to Motza for all her hard work on the report formats.



**Taxpayer Advocacy Panel (TAP)  
Joint Committee Teleconference Minutes  
Wednesday, October 11-13, 2007**

**Hotel Blake - Chicago, IL**

[Thursday, October 11, 2007](#)

[Friday, October 12, 2007](#)

[Saturday, October 13, 2007](#)

[Chair Report](#)

[National Office Update](#)

[Area Committee Chair Reports](#)

[Issue Committee Chair Reports](#)

[TAB Strategic Plan - Preliminary Recommendations](#)

[Mentoring and TAP](#)

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Bernie Coston, TAP Director

**Members Present**

J. T. Wright, TAP Chair  
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Jerald Fireman, Chair, TAC Committee  
Dorothy Havey, Chair, Area 1  
Tom Karwin, Chair, Communication  
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Robert Meyers, TAP Vice-chair  
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Lynwood Sinnamon, Chair, Area 2  
Max Scott, Chair, Notices Committee  
Stanley Wernz, Chair, EITC  
Wayne Whitehead, Chair, Area 7  
Ken Wright, Chair, Area 5

**Staff Present**

Sandy McQuin, TAP Manager  
Judi Nicholas, TAP Manager  
Nancy Ferree, TAP Manager  
Gloria Goldberg, TAP Manager  
Steve Berkey, National Office Program Analyst  
Mary Ann Delzer, Program Analyst  
Patti Robb, Note Taker

**Thursday, October 11, 2007**

**Welcome/Announcements/Review Agenda/Chair Report**

J.T. Wright welcomed everyone to the call. He noted the main purpose for this meeting is to prepare for a great annual meeting in December. See [Chair Report](#).



## Approval of September Minutes

**ACTION: Ferd Schneider will check the final August minutes to ensure the changes were made regarding Schedule D.**

Consensus to approve September minutes with one grammatical change.

## National Office Report-Coston

See [National Office Update](#).

Coston said we are looking to make the chair and vice-chair election process a permanent process. If this is successful this year, we will add it to the TAP Member Handbook. He made three announcements:

- TAP will be sponsoring the Town Halls with the National Taxpayer Advocate in 2008
- TAP will be attending the 2008 Tax Forums
- Outgoing chairs will be asked to assist at the annual meeting, and in writing the 2007 annual report.

Coston pointed out that TAP results are very difficult to measure in a monetary way. That is why the chair reports are so important. They should point out the committee's successes. We are trying to organize program owner training for the annual meeting this year to help them know their expectations.

JT Wright asked that the program owners give an annual report of their issues. That would help to identify the value of the committees. They can also share their expectations of the issue committees so they too know their roles.

Steve Berkey was promoted to a senior analyst in TAP. TAP will also be hiring another analyst – sort of a junior analyst – in each office, as well as one database analyst.

Sandy McQuin noted that TAP was included in examples during the TAS Leadership Training earlier in October. We were recognized along with Low Income Tax Clinics (LITC). TAP will only have two new Designated Federal Officials (DFO) this year and they will participate in training.

We hope to have the list of new members approved by NTA, the IRS Commissioner, and Treasury soon. Ken Wright suggested that applicants be kept apprised of their status. Letters have already gone out to applicants that were not selected.

## Effectiveness of TAP and Discussion of the Member Exit Survey-Coston

To have a true statistical sample, we need almost all members to respond. The information received validates what TAP is doing. There is more satisfaction with area committees than with issue committees. Coston pointed out that it is imperative that everyone respond to this survey when they rotate off the panel. He added that we are going to better define the roles and responsibilities of the operating divisions and program owners. We are also looking at ways to improve training; member training, operating divisions, local taxpayer advocates (LTA), as well as staff training. We are looking to improve the annual meeting. We are also looking at working better with TAS as far as outreach. We have utilized the members' knowledge, skills and abilities more this year. McQuin asked that if members feel they have a valuable skill, please let the staff know. What affect does outreach and committee participation have? TAP results are very difficult to measure in a monetary way. That is why the chair reports are so important and should bring up successes. Suggested changes to the



results report of the Member Exit Survey included adding the medians, show the number surveyed/responses and please be cautious of acronyms.

### **Area Chair Reports**

The area committee chair reports can be found at the end of these minutes. [Area Committee Chair Reports](#)

### **Issue Committee Chair Reports**

The issue committee chair reports can be found at the end of the minutes. [Issue Committee Chair Reports](#)

### **Annual Assessment and Report/Monthly Committee Report Format Recommendation Timeline for Report**

The area and issue committees need to do their part so far as their reports are concerned. The annual report goes to all panel members, the National Taxpayer Advocate, the IRS Commissioner, Treasury, Local Taxpayer Advocates, Executives of IRS Operating Divisions, and IRS program owners. It can also be found at [improveirs.org](http://improveirs.org), but we really can not measure this audience.

It is imperative that the chairs use the proper format for their portion of the annual report; otherwise a great deal of time is spent to ensure the document is consistent.

A completed sample report will be sent out for the chairs to use, to share correct font and style.

McQuin handed out an annual report from the Oversight Board for review.

An annual report subcommittee was formed: Maryann Motza (lead), Bernie Coston, Judi Nicholas, Bill Bly, Steve Berkey, Lyn Sinnamon, and JT Wright.

The subcommittee will develop a template/outline for the annual report; the purpose will be to flow right into the annual report.

Motza said it would be better to separate the self assessment from the annual accomplishments reports.

**ACTION: Motza will develop a first draft for the annual report template and post it on TAPSpace for the rest of the subcommittees input.**

**ACTION: The new annual report format will be presented at the November Joint Committee meeting.**

### **Recommendation Process**

**DECISION: Recommendations should be sent to the Joint Committee program analyst who will forward to the Quality Review (QR) team. The QR team will review the recommendations for improvement. Recommendations needing changes will be returned to each area for additional work. The area will then elevate the corrected recommendations to the Joint Committee program analyst. Referrals need to be forwarded at least one week before the next Joint Committee meeting to be added to the agenda. Coston said that one thing that has happened is that the Joint Committee has gotten bogged down in administrative things that the staff could handle.**



**Friday, October 12, 2007**

### **Area Committee Recommendations**

- **Area 1, # 4287, Third Party Designee on Form 1040X**

#### **Consensus to elevate**

- **Area 1, #4245, Self-Select Personal Identification Number (PIN) Elimination**

The self-select PIN is needed for the average person who files their own taxes. More information is needed. Some member expressed discomfort in taking this away from paid professionals.

**Consensus to return to the Area 1 for more research.**

- **Area 2, #4011, Education Credits**

#### **Consensus to elevate**

- **Area 3, #3671, Social Security Number (SSN) Not Matching Names**

Duquette said this is a good recommendation; however it is a huge undertaking for the IRS. Sinnamon said this is actually a Social Security Administration (SSA) problem. It is caused by the social security card issued by the SSA. We need to let the IRS know there is a problem.

**Consensus to elevate**

- **Area 2, #3944, Litigation Settlements**

There is no guidance on how to treat or report this income.

**Consensus to elevate**

- **Area 1, #4186, Updating Regulation Section 1.1012-1©(3)**

**Consensus to return this issue to Area 1 Committee.**

### **Success Story**

#### **Area 4, #4208, Form 1099-R Codes Conflict in Transcripts**

The Transcript Delivery System (TDS) does not provide the distribution codes (number and /or letter) for the Forms 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. The distribution codes lead taxpayers to different filing requirements and are required for tax preparation software to complete the tax return. The IRS should include the distribution code, both numbers and/or letters, on TDS.

Several changes will be made to the Form 1099-R in the TDS Wage and Income Mapping document for 2008:

- The literals for the Form 1099-R need to be changed from "Premature Payment" to: 'Early Distribution' for code 1 and from "Premature Distribution" to 'Early Distribution--Exception Applies' for code 2. These literal changes mirror the Form 1099-R. This change needs to be included in the next build.
- There is an additional code for 2007: 'B - Designated Roth Account Distribution'.

### **Issues Raised during Commissioner/NTA Meeting on August 16, 2007**



- Taxpayer Assistance Centers.
- Acting Commissioner Brown indicated that the Internal Revenue Service (IRS) needs data to support any changes in Taxpayer Assistance Centers (TACs). Currently, the TACs are a very contentious issue both within and outside of the IRS. Commissioner Brown stated that the issue is currently handled politically and emotionally, not rationally. He looks forward to seeing the results of the TAC Surveys to help the IRS make better business decisions regarding TACs.
  - Nina Olson made very favorable comments about the TAP's TAC Committee's work, especially the TAC Surveys. She mentioned it is one of the most important initiatives to explore the demand side of IRS services, rather than the supply side. She also stated that the report from the TAC Committee "will be an extraordinary contribution to tax administration."
- Public Information Campaign.
  - Nina Olson mentioned a project that would be good for TAP to take on. The American Bar Association is currently working on a public information campaign related to what taxes do and what the civic obligations of the public are related to paying taxes. She indicated TAP should export this issue and investigate what resonates with taxpayers. TAP should explore explaining to the public what the tax gap does to everyone and why taxpayers should be shamed in being part of the problem. She suggested this information be used during future Town Hall meetings to help get the message out.
- Joint Work with Taxpayer Assistance Service (TAS) Task Forces.
  - Nina Olson mentioned that Taxpayer Assistance Service (TAS) has created five new task forces that TAP can join with to help brain storm ideas, such as identifying the correct measures and business processes.
- Regulation of Return Errors.
- Commissioner Brown indicated that return errors are a big problem within the IRS. He asked TAP to explore how much IRS should hold preparers responsible for errors on returns?
- Nina Olson mentioned that the ideas explored last year by the Earned Income Tax Credit (EITC) Committee could be used as a starting point to identify alternatives, such as Treasury regulations governing due diligence of preparers and enforcing penalties for failing to verify information and holding the preparers jointly and severally liable, etc. She stated that TAP's recommendations were shared with David Williams within the IRS.
- Should Government Benefits Be Discontinued For Failure to Pay Taxes?
  - Commissioner Brown mentioned a recent *Wall Street Journal* article that mentioned in the rush to get passports, there's been an increase in child support payments because passports will not be issued if child support payments haven't been made. The Commissioner mentioned that the states seem to be much more proactive than the federal government in the area of cutting off benefits for failing to pay taxes or other obligations. Nina Olson asked if the article addressed the constitutional questions related to cutting off benefits for nonpayment. Commissioner Brown indicated that the legal issue had apparently been successfully litigated.

**Note:** While TAP appreciates the opportunity to weigh in on a variety of issues, the TAP Charter is very specific in stating that the primary focus of TAP is to address issues impacting customer service and satisfaction, not issues related to compliance. Thus, TAP will explore this issue solely from the customer service and satisfaction perspective.

- **Private Debt Collection.**
  - Commissioner Brown indicated he thinks debt collection is an inherently governmental issue and he would never have permitted private debt collection if he had been given the choice.

**ACTION: Bob Meyers, Mary Ann Motza, MJ Lee, Hank Mosler, JT Wright, and Bernie Coston will prepare a response to the Commissioner prior to December 1, 2007. JT will take the responsibility to get the final draft completed. The document will be posted on TAPSpace.**



## Chair Election Process Update

The Joint Committee members reached consensus that the election process will work as follows for the 2008 Chair and Vice-chair:

- Anyone who is a returning member of TAP can run for the position of Joint Committee Chair or Vice Chair. You can self nominate yourself, or someone can nominate you. If you go with the latter, please talk to the nominee and they are in agreement. Send all nominations to Bob Meyers at [rl\\_meyers@yahoo.com](mailto:rl_meyers@yahoo.com) by October 19, 2007. Please be sure and specify the position you are running for.
- In the event that ample candidates are not identified, Bob and a small team will convene as a "Nominating Committee". Their role will be to solicit potential candidates, and address any deficiencies.
- Once ballots are established, returning members and members who are finishing their term will be allowed to vote.
- Once elections are completed (in November), the results will be communicated to all TAP members, and the Chair and Vice will take over responsibilities at the Annual Meeting.

The above process will alleviate:

- New members not knowing enough about the candidates or the TAP process to make an informed decision
- Freeing up more valuable time for issue and area committee meetings
- Earlier identification of area and issue chairs, with no conflicts

The JC members also came to consensus that voting would take place via email. Steve Berkey will prepare ballots and send them out in an email message. He will ask members to 'reply' with their choice. He will track those who vote to ensure no one votes more than once. The vote will be decided by plurality. The candidate who gets the most votes will be the TAP Chair.

The following timeline was reached by consensus:

- 10/9 - Coston to send email to all TAP members to recruit members for TAP leadership
- 10/19 - TAP members to email Meyers of their interest in leadership
- 10/22 - Meyers to contact nominating committee as to whether they will need to recruit candidates
- 11/9 - Meyers to prepare/share the slate of candidates and "e-voting" method with Joint Committee/Coston
- 11/12 - "e-ballots" to be sent to all TAP members
- 11/23 - voting to be completed
- 12/3 - election results announced

**ACTION: Coston will send out an all member email to ask for self nominations for TAP Chair and Vice Chair.**

**ACTION: Berkey will send an email to all candidates to ask for bios and campaign information.**

**ACTION: Berkey will send a reminder to members who did not vote.**

## Review W&I Responses



Mary Ann Delzer provided the chairs with reports showing the issues recently closed and those which need review by TAP. Delzer asked the chairs to complete their reviews as soon as possible to facilitate the timely writing of the annual report.

### **TAB Review Recommendation**

The TAB Report can be found on TAPSpace. Dorothy Havey said the TAB subcommittee should continue their work. Tom Karwin thought one or two of them should keep in contact and report back to TAP. JT Wright said we need to document a plan. Sinnamon suggested writing a Memorandum of Understanding (MOU) with the TAB members. Karwin motioned to adopt all four of the recommendations. Part of the action item should be to pursue a MOU in connection with Havey's suggestion. See [TAB Strategic Plan - Preliminary Recommendations](#) **Consensus to approve the motion.**

### **Joint Committee Portion of Communication Strategy Report**

Karwin reported that there are three actions assigned solely to the JC. High priority is communication with the Commissioner of Internal Revenue Service; communication with the Operating Divisions; and communication with other Organizations. Medium priority is to monitor effectiveness and accuracy of improveirs.org; effectiveness of the Town Hall meetings; and the number of IRS initiatives identified for TAP to provide input to the IRS.

TAP should be in dialog with National Taxpayer Advocate Nina Olson as far as the Town Hall agendas are concerned. The JC should ask the Communication Committee to work on the future Town Hall meetings.

Schneider thought the JC should look at the above on a quarterly basis. He feels the number of initiatives identified for TAP to provide input to the IRS is a staff action item. Motza pointed out that the Communication Committee is a subcommittee of the JC and these are already action items for them.

**ACTION: Communication Committee Chair to update the status of the strategic plan on a quarterly basis.**

JT Wright asked everyone to start thinking about issues to talk to Commissioner Stiff at the annual meeting as we are hoping to meet with her. We are also hoping to meet with Olson.

**ACTION: Coston will forward the agenda for the annual meeting to Commissioner Stiff. He will also set up a meeting with her and the new TAP Chair, Vice-chair, and additional TAP members identified.**

**ACTION: Karwin will write up a report with issues to discuss at the meeting with the Commissioner and NTA.**

### **Annual Meeting Agenda**

Monday will be a travel day for returning members. Orientation for new members will begin at 1 pm on Monday. Staff will greet new members on Sunday evening. The draft agenda was discussed and slightly modified. Several issues were suggested for workshops: debt forgiveness, TAX Gap – new information, and the TAB Report. The non-returning chairs were asked to instruct during Orientation and both Outreach sessions.

The issues for the issue committees have not been finalized yet. Coston is still working with the operating divisions to identify them.

Awards were discussed. Three were suggested; members can write up and nominate a colleague; staff can write up and nominate a panel member; and an award for a program owner. The TAP Chair may also acknowledge a member of the JC for their work. Guest speakers will get the TAP Lucite paperweight. Nearly everyone agreed that Writing an Issue Referral would be a meaningful workshop.

**ACTION: Motza and Nicholas will discuss updating the TAPSpace materials to be included with the annual meeting pre-read.**



## **Counter Responses to IRS – Area 5, #05-027, Forms and Publications Employee Background**

The IRS forms and publications are written in a manner that is confusing and not easily understood. Taxpayers spend numerous hours trying to interpret “IRS” language. IRS personnel charged with the writing of forms and publications do not have educational backgrounds in the areas of English and Journalism

Part of the response to the IRS: “An example of the value of writing IRS forms and publications in plain language is the *Federal-State Reference Guide for State and Local Government Employers* (IRS Pub. 963), first published jointly by the IRS, the Social Security Administration (SSA), and the State of Colorado in 1995. In 2002, the IRS Director of Federal-State-Local Governments documented an increase in FICA, Federal Insurance Contributions Act, withholdings, which represents both Social Security and Medicare taxes and/or Medicare-only taxes paid to the U.S. Treasury from 1997 through 2000 by public employers and employees of \$12 billion due solely to the outreach and education intervention that occurred nationwide with the publication and distribution of the *Guide* for state and local government employers. Written in a plain-language style, the *Guide* clarified the coverage and tax withholding obligations for many public employers who began voluntarily paying the additional monies they owed the U.S. Treasury.”

**Consensus to elevate response to IRS with minor grammatical and format changes.**

## **Saturday, October 13, 2007 Communication Committee Approval Items – Use of Mass Media Proposal**

Karwin proposed doing a press release regarding an issue where the IRS responded they could not do what was asked. He was in favor of mass media – they can get the word out immediately and garner attention. The motive is to put pressure on the IRS as well as get information out there that TAP exists. The question is, is TAP a pressure group or an advisory to the IRS? Media grabs onto criticism. Scott said we should not criticize the IRS; it is argumentative and in essence, biting the hand that feeds you. Motza pointed out that the charter says TAP should be looking at grassroots issues. We identify a problem and recommend a possible solution.

Nicholas said TAP does outreach. Mass media is more a result of name recognition. There was a discussion during a TAC Committee

Mass Media Message (ranked by JC members)

- Taxpayer Issue (time, cost, happiness)
- TAP Achievement (success story with documented impact)
- TAP’s Mission
- TAP History (origins and/or annual report)

Steve Berkey will work with TAS Communications to get the TAP name out there. The external communication committee needs to keep working on this too. Getting the word out is working though. TAP has come a long way. IRS indicated they will mention TAP in four or five of their publications. The benefit of mass media is that it is free, whereas tri-folds and posters are very expensive. We should try to work in conjunction with other organizations – we could add a link to our website on their website. We will be sending out a mass release about the new members and the annual meeting. We will also send out an individual message that can be used by each member. We need to find a way to get our accomplishments out there. Wayne Whitehead noted we have key messages, but no strategies.



## Mentoring Recommendation

In some cases, the mentoring process has worked and in some it was not as successful. It is a two-way process, give and take, and there has to be buy-in. We need a "formal" process. The mentor must really be committed. The manager and committee chair should identify mentors and there should be a call between all three. A protégé should be assigned to a mentor and should be able to call the committee chair if problems are experienced.

### **Consensus that this is a worthy TAP project.**

***Mentoring and TAP – there are two documents; one "working" document for the staff and one for formal presentation.***

In the case where there aren't enough returning members in a committee, someone could take on more than one protégé if they choose. It was strongly advised to use current members, but in the case there aren't enough available or willing to mentor, a retiring member can be asked as a last resort. Cross mentoring between committees is allowed.

**Consensus that the mentors will be chosen by area chairs in conjunction with staff input. The staff will share the names of the new members as soon as they are known.**

## For TAPs Sake

Staff frustrations:

- Chairs do not always report on what happened during the JC meeting. If they have an alternate attend in their place, that alternate should do the report. It should be a standing agenda item for each committee.
- Some chairs do not submit monthly committee reports or do not submit them in a timely manner. Some are not on the calls and do not bother to have a stand-in.
  - This will be covered at the chair training

**ACTION: Coston, JT Wright, Meyers, and chair candidates will have a conference call to discuss chair responsibilities.**

- Members making or changing their own travel plans.
- Members not submitting travel expenses in a timely manner after traveling.

## BIN Items

- Sub committee structure
  - Standing vs. ad hoc
- Parking lot issues
  - Member access to ALL parking lot
- Participation of candidates in last quarters area meetings as members of public
- Exit Surveys – appoint member of subcommittee to refine
  - Get results early in '08
- Early notification of non-returning chairs about annual meeting attendance
- Chairs only group for how to improve JC
  - Issue chair teleconference
  - Area chair teleconference
- Document methodology to screen area issues
- Survey OD Program Owners evaluate usefulness of TAP
- TAP till free calls (sources) – IRS toll free
- Communication Committee open subcommittees projects/topics to all TAP members
- Use experience/history/knowledge of out going members to help with continuity



## TAP 101

- TAP marketing document – fewer TAP Annual reports – 3 people
- Identify TAP's '08 objectives
- Revise chair monthly reports

Hank Mosler suggested having a TAP member look at the surveys. There may be additions or deletions or changes. It would be nice to see the results early in '08. Coston said he will let everyone know at the annual meeting that these surveys will be coming out and there will be a response date. He also asked the chairs to let their non-returning members know exit surveys would be coming and they need to complete and return them.

Area Chairs should invite their applicants to call in to their area conference calls as a member of the public.

**ACTION: Coston will send an email message to the applicants to let them know the process is still ongoing as far as the final selections are concerned. He will also invite them to join their area November conference call.**

Meeting Adjourned



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Lynwood Sinnamon, Chair, Area 2  
Max Scott, Chair, Notices Committee  
Stanley Wernz, Chair, EITC  
Wayne Whitehead, Chair, Area 7  
Ken Wright, Chair, Area 5

**Members Absent**

Dorothy Havey, Chair, Area 1

**Staff Present**

Barbara Foley, Program Analyst  
Sandy McQuin, TAP Manager  
Steve Berkey, National Office Program Analyst  
Sallie Chavez, Program Analyst  
Inez DeJesus, Program Analyst  
Nancy Ferree, TAP Manager  
Judi Nicholas, TAP Manager

**Guests:**

Melissa Bensen, Vice Chair, Area 6  
Ben Chapman, Panel Member, Area 2

**Welcome/Announcements/Review Agenda**

J.T. Wright welcomed everyone to the call.

**Roll Call**

Quorum met.

**National Office Update and Chair Report**

See [National Office Update](#) and [Chair Report](#). No questions were raised concerning the reports.

**Approval of Minutes**



**DECISION: The June 25, 26, and 27, 2007 minutes were approved as written.**

Ferd Schneider questioned the wording on the second page under the Area Counter Proposal Response section of the August 1, 2007 Minutes. In his recollection, the recommendation was to show amount of capital loss carrying over not to previous year but to the following year.

**ACTION: Foley will check with Area 1 to ensure wording change from “previous year” to “following year” is correct.**

**DECISION: The August 1, 2007 meeting minutes were approved after wording change from “previous year” to “following year” is confirmed and completed.**

**Area Recommendations**

**Area 6 3455, Social Security Benefits – IRS Assumption of Base Amount**

Melissa Bensen summarized the Area 6 referral. Persons using the Married Filing Separate (MFS) filing status who have lived apart from their spouse for the whole year are required to enter the letter “D” or the Internal Revenue Service (IRS) assumes the base amount for determining the taxable portion of Social Security Benefits is zero. The instruction to enter the letter indicator is in the worksheet portion and not in the line-by-line instructions. Many filers skip the worksheet and miss this instruction. Area 6 proposes the IRS add a caution statement in the instructions separate from the worksheet to let those filing MFS who have lived apart from their spouse for the full year to put this indicator on the line. Bernie Coston asked if there was any determination of how many are missing the instruction. Yes, 167,752 people. However, with the aging baby boomers that number is more likely to increase rather than decrease. Schneider believes this is a good proposal and asked as part of their research, did Area 6 ask for a master list of all write-in identifiers. Bensen replied that Area 6 had asked and was told there wasn’t one available. Area 6 does have this issue in its queue of issues. Schneider stated that the list may change from year to year, for example, next year teachers will also need an identifier. Schneider would assume there would be a master list since software programmers, both commercial and IRS would need to have that information.

**DECISION: The Joint Committee reached consensus to elevate Area 6 3455, Social Security Benefits – IRS Assumption of Base Amount to the IRS.**

**IRS’ Responses to Elevated Recommendations**

Coston and Nina Olson, National Taxpayer Advocate worked with former Acting Commissioner Kevin Brown to ensure the Taxpayer Advocacy Panel (TAP) receives responses on previously elevated issues. Barbara Foley is in the process of loading the responses into the database and getting them out to the Areas for their decisions on how to handle. Coston thanked Olson and Brown for their role in bringing this to the attention of the Wage and Investment (W&I) and the Small Business and Self-Employed (SB/SE) divisions’ executives. J.T. Wright stated that it was very apparent that Brown and Rich Morgante, Commissioner of W&I, felt it was top priority for IRS to respond to the issues and TAP should take whatever time was needed to make quality decisions on closing the issue or responding back to the IRS. A concern was raised that the date given to the Areas to respond did not provide a sufficient amount of time. The time given was the standard 30 days; however, chairs should ask for additional time if their meeting schedule or workload will not provide the committee sufficient time to make a decision.

**ACTION: Chairs needing additional time to make a decision on processing IRS’ responses should let Foley know if they need additional time**

Jerry Fireman asked if the responses were more than a simple acknowledgement of receipt of the proposal. Coston replied that it was a mix and each had to be evaluated; some were accepted and some IRS responded that they agreed but could not do now,

**ACTION: Foley will place an excerpt from the TAP Member Handbook on processing responses in the Elevated Recommendation folder on TAPSpace.**

**Commissioner Meeting Highlights and Action Items**

Maryann Motza and her team were thanked for the great work in preparing the presentation. Steve Berkey will be posting the notes from the meetings and the presentation document on TAPSpace in





the next couple of days. Bob Meyers said the meeting with Acting Commissioner Brown went well. He was very open and knowledgeable about TAP and recommendations TAP had made which was refreshing. He had an understanding of the volunteers' efforts and their need to get responses that reflected that work. Meyers felt that even though Brown is leaving the IRS, the meeting was worthwhile because it establishes the precedent of having the Commissioner support the TAP mission. Olson's support was also very evident. These are the items discussed during the meeting: Taxpayer Assistance Centers (TACs), the Public Information Campaign, Regulation of Return Errors, whether government benefits should be discontinued for those not paying taxes and the tax gap.

Motza added that TAP needs to figure out how to respond. The items are not really action items but more open ended. She felt TAP should respond to the new Acting Commissioner, Linda Stiff as well as Olson to demonstrate that TAP will be responsive in a timely manner when asked to do so. Motza gave credit to the special subcommittee for preparing for the Commissioner meeting and also commended Program Analyst Dave Coffman who provided support and made the presentation look professional. Deputy Commissioner Linda Stiff was not present at the meeting because of a scheduling conflict. Coston is working with her staff to ensure her presence at the TAP Annual Meeting in December. J.T. Wright reported that the Acting Commissioner was handed the 2006 Annual Report and overall the meeting was very positive and builds on the credible relationship TAP already has with the IRS. He also feels following up on the issues as Motza suggested is very important.

There was some discussion on issue committee support because of turnover with program owners and lack of focus. This issue was discussed at the meeting Coston, Meyers and Wright had with Morgante. Morgante pledged to make the appointments of issue committee owners soon so they come to the annual meeting prepared. He will also attend and address the group. J.T. Wright added that his impression of Morgante was very positive support of TAP. Morgante provided Meyers and J.T. Wright with the IRS responses to out-dated issues and promised that W&I will respond back to TAP more quickly in the future. Coston has already begun working with W&I on the list of issue committees.

**ACTION: Chairs should review the Commissioner and Morgante materials on TAPspace and encourage their fellow members to review. In addition, start thinking of potential uses of the presentation document.**

Fireman said he is looking forward to reviewing the materials as TAC is mentioned several times.

### **Summary of Chair Election Results**

Schneider apologized for the length of the email but he wanted to make sure everyone had a chance to read all the comments; the most telling response is the compilation from new member surveys and their feelings about the election. There are many good arguments on both sides of this issue. Schneider indicated that during his first year on TAP, the election was held at the end of the meeting which gave people more time to get to know the candidates but then it affected all the committee elections. The next year, it was held at the beginning which does not affect the committee elections but also does not give people a great deal of time to make a decision. Another option is to have the election prior to the meeting which could work but TAP needs to think of ways to get the new members involved. If TAP chooses that option, they need to move quickly to accomplish.

In his comments, Paul Duquette summarized what needs to be done and the time line if TAP chooses the option of holding the election prior to the meeting. Wayne Whitehead was leaning toward holding the election at the annual meeting but can see the value of having the incoming chair provide input into the annual meeting agenda. Since the Federal Advisory Committee Act (FACA) does not have guidelines, it is up to the Joint Committee or Coston as Director to make the decision. Coston said new members would still have the same number of opportunities to elect a chair since they would choose the new chair the year they rotate off. The new-member survey supports having the outgoing members choose the chair prior to the annual meeting since they did not feel comfortable choosing a chair since they were not acclimated to the TAP environment. However, there is a sizable minority that do not support excluding the new members from the election. Schneider would counter this by suggesting new members do not have that much contact with the TAP chair and vice chair but do work



closely with their committee chairs and vice chairs. So, it is important for the new members to be involved in the committee elections but not as important for them to be involved in the TAP Chair election. Hank Mosler suggested looking at ways to get new members more involved prior to the annual meeting.

Mosler asked if there was support for a nominating committee. There is agreement it is a good idea but one misgiving is TAP does not have enough time before the annual meeting to accomplish.

**ACTION: Schneider will put together a proposal which will be discussed at a special conference call on October 3, 2007.**

## **Subcommittee Updates**

### ***Multi-media Subcommittee***

Interest in this subject is twofold. First, it began as a way to get the word out about TAP, and TAP asking large corporations and other entities to place information on their intranet sites about TAP and/or a link to TAP's website. Another part of this issue is whether TAP can garner support for its recommendations through general public by issuing news releases to the media. The subcommittee will submit a more detailed recommendation in the future.

### ***TAB Review Subcommittee***

The subcommittee's primary recommendation will be that TAP should seek formal advisory relationship with the IRS office assigned to implementing the Taxpayer Assistance Blueprint (TAB). This and some additional suggestions will be ready for the October face-to-face meeting.

### **Action Items Review**

An action item review has been a standard agenda item for the Joint Committee agenda; however, it was decided that reviewing the action items was not a good use of the Joint Committee meeting time and will now be accomplished by email.

**ACTION: The Joint Committee analyst will now do the action item review by email, asking the responsible party or parties if the action item is completed and removing the item from the minutes when it is completed.**

### **Success Stories**

Coston reported that the National Treasury Employee Union (NTEU) has placed a link on its site to [improvers.org](http://improvers.org) and has given high accommodations to TAP regarding its comments to the IRS Commission on private debt collection.

Meyers left the brochure prepared by Motza at his barbershop and his barber reported that many people were very interested in it. He thinks the brochure is a good tool for outreach.

### **Closing**

Meyers thanked all members who had input into this meeting. All issues were presented well and concisely and he appreciated all the work done to accomplish this.

### **Meeting Adjourned**

**Next Meeting: Wednesday, October 3, 2007**

**DECISIONS: The June 25, 26, and 27, 2007 minutes were approved as written.**

- The August 1, 2007 meeting minutes were approved after wording change from "previous year" to "following year" is confirmed and completed.
- The Joint Committee reached consensus to elevate Area 6 3455, Social Security Benefits – IRS Assumption of Base Amount to the IRS.



## **ACTIONS:**

### ***All Chairs***

Review the Commissioner and Morgante materials on TAPSpace and encourage their fellow members to review. In addition, start thinking of potential uses of the presentation document.

### ***Area Chairs***

Chairs needing additional time to make a decision on processing IRS' responses should let Barbara Foley know if they need additional time

### ***Foley***

Place an excerpt from the TAP Member Handbook on processing responses in the Elevated Recommendation folder on TAPSpace.

Check with Area 1 to ensure wording change from "previous year" to "following year" is correct.

### ***Joint Committee analyst***

Do the action item review by email, asking the responsible party or parties if the action item is completed and removing the item from the minutes when it is completed.

### ***Ferd Schneider***

Put together a proposal which will be discussed at a special conference call on October 3, 2007.

## **Decision and Action Items from Previous Meetings DECISIONS:**

- If the originating area does not accept the response from the IRS, the TAP Manager for that area should set up a teleconference with the author of the letter. The TAP Manager should then notify the Joint Committee members of the time, date, and call-in information for the scheduled conference call. (9/5/2007)
- The Joint Committee decided the annual report should focus on the accomplishments of TAP and not of the individual committees; it is not a competition. (June 25, 26 and 27, 2007)
- Accepted the stated referral process as a trial test for the next area referrals brought to the Joint Committee. (June 25, 26 and 27, 2007)
- Communication Strategy subcommittee formed to review the strategy, make suggestions on which strategies and actions should be assigned to the Joint Committee and set suggest priority levels. The subcommittee is Tom Karwin, lead, MJ Lee, Paul Duquette and Judi Nicholas. (June 25, 26 and 27, 2007)
- 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. (10/12-14/2006)
- 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. (10/12-14/2006)

## **ACTION ITEMS: All:**

- Send ideas and thoughts concerning the uses of mass media to get the word out about TAP to Tom Karwin and Gil Yanuck to help shape a proposal.
- Forward information on their success stories to their committee analyst who will forward them to the Communication Committee. (5/2/2007)
- Send ideas on low-cost ways to publicize the TAP vision to Gil Yanuck, a TAP member on the Communication Committee, or to Barbara Toy who will make sure it is forwarded. (4/4/2007)



- Any one who finds grammatical errors in the Joint Committee pre-read materials such as minutes and referrals should send the suggested corrections to Barbara Toy. (02/07/2007)

#### **Area Chairs**

- Review the Communication Strategy, set priorities and develop a work plan to accomplish the strategies during the year. (March 7, 2007)

#### **Bob Meyers and J.T. Wright**

- Work on a time line for the Annual Report and bring it to the full Joint Committee for approval. (4/4/2007)

#### **Program Analysts**

- Analysts who receive information on TAP successes from their chairs should forward that information to the Communication Committee Analyst

#### **Communication Strategy subcommittee is Tom Karwin, lead, MJ Lee, Paul Duquette and Judi Nicholas.**

- The subcommittee was formed to review the strategy; make suggestions on which strategies and actions should be assigned to the Joint Committee and set suggested priority levels. (June 25, 26 and 27, 2007)
- Prepare a report and lead the discussion regarding the strategy during the Joint Committee meeting in Chicago in October. (June 25, 26 and 27, 2007)

#### **Coston**

- With Meyers take the mentoring information and draft a one page mentoring "how to" document. (June 25, 26 and 27, 2007)
- Check with the Committee Management Officer (CMO) as to whether the discussion thread on TAPSpace fits in the FACA requirements and if they have to become part of the public record. (June 25, 26 and 27, 2007)
- Find out if retired panel members can be brought back to fill vacancies. (June 25, 26 and 27, 2007)

#### **Karwin**

- Check with the Joint Committee members not at this meeting with the option of working on the Joint Committee Communication strategy document. Meyers will check with Ken Wright as he is a returning member. (June 25, 26 and 27, 2007)
- Lead a subcommittee to review the TAB report and prepare a draft document supplying the taxpayer's view for review by the Joint Committee. Fireman volunteered to be on the committee. (June 25, 26 and 27, 2007)

#### **Meyers**

- With Coston will take the mentoring information and draft a one page mentoring "how to" document. (June 25, 26 and 27, 2007)



**Taxpayer Advocacy Panel (TAP)  
Joint Committee Teleconference Minutes  
Wednesday, August 1, 2007 - 1 P.M. ET**

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[Attachment 1](#)

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**Designated Federal Official**

Bernie Coston, TAP Director

**Members Present**

J. T. Wright, TAP Chair  
Bill Bly, Chair, Burden Reduction  
Paul Duquette, Chair, VITA  
Harvey Epstein, for Area 1  
Jerald Fireman, Chair, TAC Committee  
Dorothy Havey, Chair, Area 1  
Tom Karwin, Chair, Communication  
Merijane (M J) Lee, Chair, AdHoc  
Maryann Motza, Chair, Area 6  
Hank Mosler, Chair, Area 3  
Ferd Schneider, Chair, Area 4  
Lynwood Sinnamon, Chair, Area 2  
Max Scott, Chair, Notices Committee  
Stanley Wernz, Chair, EITC  
Wayne Whitehead, Chair, Area 7

**Members Absent**

Robert Meyers, TAP Vice-chair  
Ken Wright, Chair, Area 5

**Staff Present**

Barbara Foley, Program Analyst  
Patti Robb, Note Taker  
Sandy McQuin, TAP Manager  
Nancy Ferree, TAP Manager  
Steve Berkey, National Office Program Analyst  
Inez DeJesus, Program Analyst

**Guests:**

Rose Brown, LTA Staff, GA  
Melissa Benson, Panel Member, Area 6  
Pat Bryant, Panel Member, Area 5  
Ben Chapman, Panel Member, Area 2  
Gil Yanuck, Panel Member, Area 7

**Welcome/Announcements/Review Agenda**

J.T. Wright welcomed everyone to the call. He said he would forgo the chair report to allow more time for added agenda items.



## Roll Call

Quorum met.

## National Office Report

See [Attachment 1](#) for report. There were no questions or discussion regarding the report. Acting Commissioner Kevin Brown will be leaving the Internal Revenue Service (IRS) in mid-September but the Joint Committee members will still meet with him on Aug 15, 10 am to 11 am. It still needs to be decided who the two additional members going to this meeting will be. It is suggested they both be returning members. J.T. Wright, Bob Meyers, and Maryann Motza are currently going.

## Approval of Face-to-Face Minutes Deferred to September Meeting

**DECISION: June 6, 2007 meeting minutes were approved as submitted.**

## Area Recommendations

Issues elevated to the Joint Committee will be reviewed and discussed on TAPSpace before they are on the agenda for final approval as agreed to in Denver. Barbara Foley noted that there are currently three issues on TAPSpace for comments. Two are from Area 1 and one is from Area 6. Please look at them and submit your feedback so the area representative can respond and make necessary changes. Please be sure to ask for clarification regarding the referrals to help cut down on the discussion time spent during the meetings. Paul Duquette and Hank Mosler agreed that this process is going well so far. However, there is no identification label applied to the comments so it is difficult for anyone to know where they left the thread and where they should go back in or who made the comment.

**ACTION: Berkey will add a request to change the discussion page so it shows who made the comment and the date the comment was posted to the TAPSpace wish list.**

## Area Counter Proposal Response to TAP 106-013, Schedule D Carry Forward

A recommendation was submitted to the IRS to add a line for "short-term capital loss carryover" and "long-term capital loss carryover" to the Form 1040, Schedule D, Capital Gains and Losses. The IRS rejected. Area 1 is preparing a counter response because they feel very strongly about this issue. The letter is not ready for review at this time.

What is the process used for elevating a counter proposal? Does Area 1 write the letter and it goes to the IRS under a cover letter signed by the J.T. Wright? Or, is the letter from the Joint Committee?

Mosler asked why the IRS turned it down and if there an opportunity to speak to the subject owner. Dorothy Havey said they have been in discussions with several IRS employees. Coston said Sue Sottile would like TAP to first set up a meeting with the person who responded to the recommendation and have an open dialogue before spending time writing a response. Havey does not think that has been done in this instance but thinks it's an excellent suggestion. McQuin asked how this process should go and what is the protocol? Coston said the TAP Manager from the originating area should make the contact. Sottile is working toward having a special liaison to work on TAP issues so she does not have to be personally involved.

Ferd Schneider asked for clarification on the quote from Bob Erickson in the email. Havey stated that he did not state that in the email and she would need to check the notes to see if it was said during a meeting. Duquette and Schneider both support this issue and would like to be notified of the time and date the call is scheduled with Erickson.

**DECISION: If the originating area does not accept the response from the IRS, the TAP**



manager for that area should set up a teleconference with the author of the letter. The Program Manager should then notify the Joint Committee members of the time, date, and call-in information for the scheduled conference call.

**ACTION: Dorothy Havey will work with the manager of Area 1 to set up a call with Bob Erickson regarding the response to TAP 106-013, Schedule D Carry Forward. After scheduling the call, the TAP Manager will inform the Joint Committee members of the time, date, and the call-in information. MJ Lee asked that Nancy Ferree and panel member Gim Hom also be included on this call.**

## **TAP Elections**

The Area 4 Committee questioned the election process. All felt that having the election of the TAP Chair and Vice-chair prior to the elections of the committee chairs was a good step forward and worked well. There was a fifty/fifty split on whether the election for the chairs should be held prior to the annual meeting. TAP should take advantage of the knowledge and experience of the non-returning members and select the chair prior to the annual meeting. Schneider mirrored this process with the national election for president which occurs three months before he/she takes office. The set of people who elect the president are not the same ones he/she will serve. New members would have a chance to take the vice chair role who would still be elected at the annual meeting. Schneider urged the area chairs to poll their committee members and then respond on TAPSpace summarizing their committee's thoughts. All Joint Committee members agreed that the TAP chair and Vice-chair be elected prior to the elections for the chairs and vice-chairs of the various committees. There was some reluctance to have the TAP Chair chosen prior to the annual meeting. Bernie Coston added that the new member wouldn't vote on the chair their first year, but they would still vote the year they are rotating off, thus will still vote three times. Schneider pointed out that for the last two years there have been no more than two people running for TAP chair. How do we get people interested in running? And, do we want a new person in this position? The question was raised on whether or not the TAP Charter or the Federal Advisory Committee Act (FACA) had any requirements for the election. Coston replied no and that in some cases it is the duty of the director to appoint persons to these positions. Another idea floating around last year was to have a nominating committee. J.T. Wright feels electing the chair before the meeting has merit, but most members did not want to do it this way. People need more time to respond to this issue on TAPSpace and then it will be further discussed at the September meeting. The chairs need to bring this issue to their committees for discussion. Mosler suggested getting a message out to all of TAP on TAPSpace to get their input. Schneider said he'd rather have the chairs consolidate the responses than have 100 people respond to this discussion.

**ACTION: Area Chairs should poll their members concerning the election of the TAP Chair prior to the Annual Meeting. After polling their members, the chair should post a summary of the discussion in the Joint Committee discussion folder.**

## **Commissioner Meeting**

Linda Stiff will be the Acting Commissioner upon the resignation of Kevin Brown. She has been an IRS employee and spoke at our annual business meeting a couple years ago. Coston could not confirm if the meeting would be with Stiff and/or with Brown. Motza suggested we try to meet with Stiff. Given the nature of the political temperature, the appointment of a new Commissioner may not happen for a while and it would be good to develop a relationship with her. We do need to go forward with this meeting to let the Commissioner know TAP is there as a valuable resource. Based on feedback from our committee, we should go in with the intent to focus on the diversity of the skills, knowledge, and background of TAP members and provide success stories on how TAP has been of benefit to both the IRS and taxpayers. The subcommittee is in the process of wrapping up the report and will have it available soon.



Coston stated that remember TAP is establishing a relationship with the position and not the person holding the position. This meeting will give TAP an opportunity to improve its relationship with the IRS.

There was a discussion on why the invitation was extended to returning members only. The reason is that the returning members having had the experience of attending the meeting will share the perspective they gained from it with the other members of the panel.

J.T. Wright said he spoke to Rick Morgante, Commissioner, Wage and Investment, and we are going to try to meet with him while in Washington, DC.

Whitehead said we should make sure the Commissioner knows TAP represents a cross-section of taxpayers. Motza replied that the materials would have information on TAP members' background. Sinnamon said to make sure the commissioner knows we represent all taxpayers because there is a disconnect between citizens and the IRS.

**ACTION: Coston will forward the names of the two returning members selected to attend the Commissioner meeting to Patti Robb so she can start making the travel arrangements.**

### **2006 Annual Report Update/2007 Annual Report Format**

The TAP 2006 Annual Report is inches away from finalization. The editing committee wrapped up last week. Foley and Berkey are working on the formatting after inserting the issues. Berkey is sharing a draft version for input from the editing committee which should be finalized in a day or two. A hardcopy will be presented to the Commissioner at the time of the meeting.

The 2006 Annual Report won't be perfect but it has been a good experience on how to improve the process for future years. Gil Yanuck sees a need to standardize the format so when it is time to put together the 2007 report, it will not be a nightmare. Although everyone is currently supplying a good deal of information, it would be better if everyone follows a regimented and standardized format.

### **Mass media topic**

Although Tom Karwin was not aware this would be a topic of discussion on the agenda so did not prepare anything; however, he will address the topic briefly. The idea is to make better use of mass media to get the TAP word out. Some of the ideas floated around about the uses of mass media were to send out press releases about certain recommendations sent to the IRS. He developed one that will be part of the discussion at the next Joint Committee meeting. Another idea is to ask corporations or non-profits to put a link to the TAP website on their own intranet site. It's a very inexpensive way to raise the profile of TAP. Gil Yanuck is preparing to proposal on this topic for the Joint Committee to approve but is asking for ideas and thoughts on the subject to help shape the proposal.

**ACTION: All should send ideas and thoughts concerning the uses of mass media to get the word out about TAP to Tom Karwin and Gil Yanuck to help shape a proposal.**

**Paul Duquette requested a conference call concerning this issue because he agrees that getting TAP information out to mass media is a good thing.**

**ACTION: J.T. Wright asked Tom Karwin to establish a conference call to discuss the mass media proposal. He will invite Paul Duquette, Gil Yanuck and J.T. Wright.**

### **Annual Meeting Reception**

There will be a TAP reception in Washington, D.C. to welcome the newcomers and give everyone a change to reinforce relationships. The meeting space would be in the hotel and we will ask the hotel to set up a cash bar. Schneider said based on the experience of last two years, we need to make sure the room size is adequate and not too noisy if the purpose is to have people interact. Mosler asked if the Joint Committee will be funding the food and if it would be appropriate to contribute. J.T. Wright





asked that suggestions be sent to him before the final decision is made. J.T. Wright and Bob Meyers are planning to speak to the hotel representatives when they are in Washington to attend the Commissioner meeting.

### **Success Stories**

Jerry Fireman said the TAC Committee just completed their Taxpayer Assistance Center (TAC) Committee face-to-face meeting in Denver, CO. They have their initial results from the survey which is almost overwhelming but they are in a very good position to produce a positive and useful report.

Motza reported the new TAPSpace will be available for use August 13. She asked the Area chairs recommend that their committee members go into TAPSpace and ensure they update their biographies and make sure they mark the committees they are on. Email notifications are sent out based on how the committees are marked so this is very important. The Communication Committee also welcomes their issues, concerns, or information on problems encountered.

### **Closing**

Coston noted that TAP is now into the second tax forum in Chicago and the forums are going very well. He has heard very positive comments about gathering issues from the forums. Sue Sottile has been working on a multi-year process for TAP to give input on publications and forms.

Sandy McQuin who is at the Chicago Tax Forum said this year she found there are quite a few people who know who TAP is and does not mix TAP up with the Taxpayer Advocate Service (TAS).

### **Meeting Adjourned**

Schneider said we need to be more conscious of time at future Joint Committee meetings and if the agenda topics require more time, we should add time. J.T. Wright agreed with all the activity going on, we need to consider adding additional time to the meetings. The Joint Committee needs to consider extending the meeting by either a quarter or half hour.

**ACTION: Add length of meeting as an agenda topic for the September meeting.**

**Next Meeting: Wednesday, September 5, 2007**

### **DECISIONS:**

- June 6, 2007 meeting minutes were approved as submitted.
- If the originating area does not accept the response from the IRS, the TAP Manager for that area should set up a teleconference with the author of the letter. The TAP Manager should then notify the Joint Committee members of the time, date, and call-in information for the scheduled conference call.

### **ACTIONS: All**

- Send ideas and thoughts concerning the uses of mass media to get the word out about TAP to Tom Karwin and Gil Yanuck to help shape a proposal.

### **Area Chairs**

- Poll their members concerning the election of the TAP Chair prior to the Annual Meeting. After polling their members, the chair should post a summary of the discussion in the Joint Committee discussion folder.



### **Berkey**

- Add a request to change the discussion page so it shows who made the comment and the date the comment was posted to the TAPSpace wish list.

### **Coston**

- Forward the names of the two returning members selected to attend the Commissioner meeting to Patti Robb so she can start making the travel arrangements.

### **Foley**

- Add length of meeting as an agenda topic for the September meeting.

### **Tom Karwin**

- Establish a conference call to discuss the mass media proposal. He will invite Paul Duquette, Gil Yanuck and J.T. Wright.

### **Decision and Action Items from Previous Meetings DECISIONS:**

- The Joint Committee decided the annual report should focus on the accomplishments of TAP and not of the individual committees; it is not a competition. (June 25, 26 and 27, 2007)
- Accepted the stated referral process as a trial test for the next area referrals brought to the Joint Committee. (June 25, 26 and 27, 2007)
- Communication Strategy subcommittee formed to review the strategy, make suggestions on which strategies and actions should be assigned to the Joint Committee and set suggest priority levels. The subcommittee is Tom Karwin, lead, MJ Lee, Paul Duquette and Judi Nicholas. (June 25, 26 and 27, 2007)
- 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. (10/12-14/2006)
- 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. (10/12-14/2006)

### **ACTION ITEMS: All:**

- Motza will check to see if new postings to the discussion room will cause a new email notification. In the meantime, **Joint Committee members** will need to take on the responsibility of checking the discussion page periodically. (June 25, 26 and 27, 2007)
- Forward information on their success stories to their committee analyst who will forward them to the Communication Committee. (5/2/2007)
- Send ideas on low-cost ways to publicize the TAP vision to Gil Yanuck, a TAP member on the Communication Committee, or to Barbara Toy who will make sure it is forwarded. (4/4/2007)
- Any one who finds grammatical errors in the Joint Committee pre-read materials such as minutes and referrals should send the suggested corrections to Barbara Toy. (02/07/2007)



### **Area Chairs**

- Review the Communication Strategy, set priorities and develop a work plan to accomplish the strategies during the year. (March 7, 2007)

### **Bob Meyers and J.T. Wright**

- Work on a time line for the Annual Report and will bring it to the full Joint Committee for approval. (4/4/2007)

### **Program Analysts**

Analysts who receive information on TAP successes from their chairs should forward that information to the Communication Committee Analyst

### **Communication Strategy subcommittee is Tom Karwin, lead, MJ Lee, Paul Duquette and Judi Nicholas.**

- The subcommittee was formed to review the strategy; make suggestions on which strategies and actions should be assigned to the Joint Committee and set suggested priority levels. (June 25, 26 and 27, 2007)
- Prepare a report and lead the discussion regarding the strategy during the Joint Committee meeting in Chicago in October. (June 25, 26 and 27, 2007)

### **Coston**

- With Meyers take the mentoring information and draft a one page mentoring "how to" document. (June 25, 26 and 27, 2007)
- Check with the Committee Management Officer (CMO) as to whether the discussion thread on TAPSpace fits in the FACA requirements and if they have to become part of the public record. (June 25, 26 and 27, 2007)
- Find out if retired panel members can be brought back to fill vacancies. (June 25, 26 and 27, 2007)

### **Foley**

- Make the minor wording changes to #4050, Excess Social Security Notice Clarity. (June 25, 26 and 27, 2007)
- The discussion of measures/effectiveness of TAP and a discussion of the survey and annual meeting Agenda will be placed on the October Joint Committee meeting agenda. (June 25, 26 and 27, 2007)

### **Karwin**

- Check with the Joint Committee members not at this meeting with the option of working on the Joint Committee Communication strategy document. Meyers will check with Ken Wright as he is a returning member. (June 25, 26 and 27, 2007)
- Lead a subcommittee to review the TAB report and prepare a draft document supplying the taxpayer's view for review by the Joint Committee. Fireman volunteered to be on the committee. (June 25, 26 and 27, 2007)
- Send out an email to ask for other members interested in reviewing the TAB report and supplying the taxpayer's view back to the IRS. (June 25, 26 and 27, 2007)



## **Meyers**

- With Coston will take the mentoring information and draft a one page mentoring "how to" document. (June 25, 26 and 27, 2007)
- Karwin should check with the Joint Committee members not at this meeting with the option of working on this strategy document. **Meyers** will check with Ken Wright as he is a returning member. (June 25, 26 and 27, 2007)

## **Motza**

- With the Annual Report subcommittee will finalize the 2006 report by July 17, 2007. Check to see if new postings to the discussion room will cause a new email notification. In the meantime, Joint Committee members will need to take on the responsibility to check the discussion page periodically. (June 25, 26 and 27, 2007)
- Check to see if new postings to the discussion room will cause a new email notification. In the meantime, Joint Committee members will need to take on the responsibility of going back out and checking the discussion item for updates. (June 25, 26 and 27, 2007)
- Check on whether documents will post to the current meeting folder as well as the calendar.
- Check to find out if multiple files can be downloaded from TAPSpace on in one action or if each has to be downloaded separately. (June 25, 26 and 27, 2007)
- Check whether or not you can choose to search both regular and archived folders? (June 25, 26 and 27, 2007)



**Taxpayer Advocacy Panel (TAP)  
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Day 3 - Wednesday, June 27, 2007**

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**Day 3 - Wednesday, June 27, 2007**

**Designated Federal Official**

Bernie Coston, TAP Director

**Members Present**

J. T. Wright, TAP Chair

Robert Meyers, TAP Vice-chair

Bill Bly, Chair, Burden Reduction

Paul Duquette, Chair, VITA

Tom Karwin, Chair, Communication

Merijane (M J) Lee, Chair, Ad Hoc

Howard Margulies, Area 1

Maryann Motza, Chair, Area 6

Ferd Schneider, Chair, Area 4

Max Scott, Chair, Notices Committee

Lynwood Sinnamon, Chair, Area 2

Wayne Whitehead, Chair, Area 7

Jerry Fireman, Chair, TAC Committee

**Members Absent**

Dorothy Havey, Chair, Area 1

Hank Mosler, Chair, Area 3

Stanley Wernz, Chair, EITC

Ken Wright, Chair, Area 5

**Staff Present**

Barbara Foley, Program Analyst

Patti Robb, Note Taker

Kayla Walker, Acting TAP Manager

Nancy Ferree, TAP Manager

Judi Nicholas, TAP Manager



## Commissioner Meeting

The meeting is scheduled for August 16, 2007, 10 to 11:30 a.m. J.T. Wright wants suggestions for agenda topics. The only firm attendees will be Coston, J.T. Wright, Bob Meyers, and Maryann Motza. Two other members of the Joint Committee will also attend.

**ACTION: Joint Committee members who would like to attend the Commissioner Meeting should send an email to Coston, J.T. Wright, and Meyers.**

The objective is to P deliver all of TAP's important points to the Commissioner. Motza and Margulies are on the subcommittee putting together the materials and recommendations for the Commissioner and need to get firm direction from the Joint Committee on what is needed. The Committee is hoping to wrap this up by the first of August since a detailed agenda needs to be sent to the Commissioner's office at least a week before the meeting. As materials are developed, they will be sent to the Joint Committee members for approval.

Bly asked what positive outcome came from last year's meeting. Coston said some extra money was earmarked for VITA and that made the program owners in Atlanta take notice. The media attention paid to the issue statements was also very helpful to TAP.

Karwin said we should acknowledge TAP is working in conjunction with the Taxpayer Advocate Service to give the taxpayers' perspective to TAB. Schneider suggested asking the Commissioner's staff if he has any issues he would be interested in that TAP can offer the benefits of their experience. Nicholas thought the Commissioner may not be aware of the TAC survey the TAC committee has done; the final report should be available in the fall. Motza said Estelle Tunley, Director, Field Assistance, Customer Assistance Relationship and Education (CARE), has been incredibly responsive and suggested leading off with this issue.

Meyers' concern with Schneider's suggestions is that TAP also needs to make it clear that TAP has an agenda of issues to speak about. The Commissioner meets with so many people over a length of time and TAP needs to be cognizant that he has already heard from others about some of the issues TAP is bringing. What TAP doesn't want to do is to only respond to the Commissioner's hot topics, but to also say TAP brings the pulse of the public and here is what they are saying. The attendees should also be prepared to say we don't have all the details but we can get them for you. TAP will continue to bring the grassroots view.

Motza reported the thirteen categories of discussion were brought to the subcommittee's attention. A few of them are:

- Tax gap issues
- Follow-up on issues elevated last year to Commissioner Everson (position papers are available on TAPSpace and improveirs.org).
- VITA topics
- Show that town hall meetings do have the pulse of public
- Offer-In-Compromise (OIC) issues
- IRS preparation of the Form 1040EZ

Karwin expressed that he is uncomfortable talking about the tax gap issue. Motza replied that much of the information gathered from town halls and outreaches concerned the tax gap. Margulies suggested giving examples of issues elevated from the town hall meetings and other outreaches. The Form 8300, *Report of Cash Payments Over \$10,000 Received in a Trade or Business*, issue is a good one to present as a success. Bly said the Burden Reduction Committee just met and dealt with a lot of tax gap issues. It was geared to small businesses. Bly also suggested not taking too many issues to the Commissioner. The important part of this to bring up the fairness issue as well as emphasizing TAP brings the taxpayer's viewpoint and TAP is here to help the IRS improve customer service.



Motza is hoping to lead off the meeting with the commissioner with a report on the TAC visits. Meyers emphasized that TAP's main task is to help the taxpayer, not the IRS. TAP shows the IRS ways to help taxpayers, not only to reduce taxpayer burden, but also help the IRS save money.

**ACTION: Joint Committee members with additional suggestions for topics to discuss with the Commissioner should email them to Maryann Motza.**

### **Managers perspective on the TAP program**

Joint Committee members were asked to question the managers about their perception of TAP.

Bly asked what percentage of TAP members are meeting the minimally effective level. Ferree and Nicholas both said about 90 percent. The participation kind of ebbs and flows and gets better as you go through the year. Third year members sometimes slow down toward the end of their term. A warning was made that one mistake most companies make is tending to give more attention to the squeaky wheel instead of the rest and that TAP should not focus all the attention on the non-performers and remember to acknowledge the members who make significant contributions.

Staff does listen to members' suggestions. First, the list of frequently asked questions on becoming a member was distributed to all interviewees this year. Also, it was stressed and stressed about the time commitment.

Duquette suggested that as mentioned earlier, when all TAP members leave the next annual meeting in December, they will have signed a contract that acknowledges their responsibilities and agrees to them. Karwin said so much emphasis is placed on the level of commitment where it should be on what they bring to the process, also what they get out of it. It's not all resume building. It has to do with satisfaction for having an impact on society. It also needs to be emphasized that making an impact is an extremely slow process and changes might not occur during your tenure. Duquette added that at least 80 percent are very effective. J.T. Wright had two points to make

1. When he first started TAP he had great grandiose ideas of what changes he could effect
2. That the effectiveness in recruiting has improved in improving new member's expectations as well as improving the level of competencies, skills and talents.

Nicholas said staff has talked about the challenges of managing volunteers. This year TAP has arranged for Rick Lynch, author of *Volunteer Management: Mobilizing All the Resources of the Community*, to talk to staff about how to manage volunteers.

Emilio Cecchi asked about the alternate pool. Coston replied that one problem in pulling in an alternate is without the orientation; they don't know what they are supposed to do. Most brought in this way don't know what to do and don't become effective members. It was suggested that retired members be asked to come back to fill the gap.

**ACTION: Coston will find out if retired panel members can be brought back to fill vacancies.**

Duquette said one of the VITA Committee recommendations to the IRS is they donate used computers and laptops to VITA. Currently, there is a great burden on both the IRS and the volunteer sites to first, distribute the equipment to the volunteer sites and then, collect and completely wipe them at the end of the season. Under current law, the IRS cannot donate the equipment to the sites since the IRS is restricted to donating only to educational institutions. There is currently a bill introduced to Congress giving IRS the right to donate the computers to other entities. Duquette asked for support in having TAP members contact their congressional representatives in supporting this bill.

Karwin reminded the Joint Committee that it had decided that a subcommittee should review the TAB 2 report and provide feedback that showed a high degree of relevance to what TAP is doing and what



taxpayers are asking. It was decided to form a subcommittee and Karwin offered to lead the subcommittee.

**ACTION: Karwin will send out an email to ask for other members interested in reviewing the TAB report and supplying the taxpayer's view back to the IRS.**

Fireman volunteered to be on the committee. Karwin said he does not see a great need for staff support for this committee since it is not a research project.

**ACTION: Robb will make copies of the TAB 2 report and send it to Karwin, Fireman, and any other subcommittee members.**

### **TAP Operations How did Mentoring Program Work**

J.T. Wright thinks the mentoring program has worked very well so far and helped to get new members up and running. It should be reemphasized with new members and can be a very enjoyable experience. Meyers asked if there is a written document regarding TAP's mentoring program; the mentor/mentee should be aware of the key elements. Coston said part of being successful is how comfortable you feel with the process. Whitehead said he sent Nicholas information and written documents about mentoring. Also, Foley noted that Paul Brubaker put together a written document about the mentoring program last year. He intended this list be given to the new members; it gives direction as to when to go to a mentor; when to go to the staff; and when to go to the chair. Nicholas said the members are giving three to five-hundred hours right now, and mentoring will add to this process; some members are interested and others aren't. It is a two-way street between mentor and mentee and should be kept simple and voluntary.

**ACTION: Coston will check with Brubaker and McQuin and Nicholas to see if they have Brubaker's and Whitehead's mentoring document.**

**ACTION: Meyers and Coston will take the mentoring information and draft a one page mentoring "how to" document.**

Duquette thought there should also be a mentoring program on the issue committees as well as on the areas. The mentor can bring the new members up to speed on the issues. Motza pointed out that chairs should also be mentoring the potential chairs and vice chairs.

### **Issue Committees and Grass Roots Issues**

Duquette said an issue committee is supposed to march to the drumming of a program owner but frequently the program owner does not have as much expertise as some of the members. TAP members hear about issues in the field and through outreaches. These are issues the program owners may not be aware of. Are we supposed to elevate these issues through the program owner or through the Joint Committee? Coston asked when you were able to discuss these issues with a program owner how were they documented. Duquette responded that they were documented in the committee annual assessment. A specific example: the IRS provides volunteers with software, TaxWise. It crashed and burned several times because it was not tested properly. TAP members volunteered to try out the software before it was distributed to all tax preparers to see if we could make it crash. The IRS is not sure the contractor will agree. Motza said the IRS could build this requirement into the contract and suggested VITA make it a written recommendation.

Coston noted that if VITA worked behind the scenes, what is stopping the other issue committees from doing the same? Duquette replied that is the dilemma. Should these issues be addressed through the issue committee or should they be elevated through the area? Coston responded that it should go through the area committee. Meyers said the issue committees work the issues given to them by the program owner so if it is an issue not given to the committee, it should be brought to the area committee.





Ferree announced that Bob Erickson, Senior Technical Advisor, Tax Forms & Publications, requested that any committees working with forms or publications should work with the Ad Hoc Committee. Lee said she did not like that idea because she does not want to add another step in a long process. J.T. Wright reminded everyone that there is a great resource in the Ad Hoc Committee in dealing with forms and publications issues but the area committees are responsible for working the issues.

### **Tracking Issues**

Coston has already set up ongoing meetings with Sue Sottile to go over all W&I issues and will be doing the same with Jodie Patterson to discuss Small Business/Self-employed (SBSE) issues. Since our last meeting, Foley has received quite a few responses on issues awaiting responses. Sottile has also been on a few conference calls since then. She talked about the Form 1040 Schedule F, *Profit or Loss from Farming*, and the W-9, *Request for Taxpayer Identification Number and Certification*. Nina Olson, National Taxpayer Advocate, requested a full list of all of the outstanding issues, due Thursday, June 27. Olson will present them to acting Commissioner, Kevin Brown. Bly asked after the responses are caught up, who will be the point person for following up with the IRS? Coston replied that he would continue to be.

### **For TAP's Sake**

Bly presented the following miscellaneous issues:

- The process for nominating chair and vice chair should get started in October and candidates should post a statement giving members information on why they want to be chair or vice-chair. A dialog needs to be open about candidates two months prior to the annual meeting; however, new members should not be shut out. There should still be an opportunity to volunteer and campaign at the annual meeting.
- Effectiveness of TAP--look at every issue elevated to the IRS in the last two and a half years and find out where those issues originated. What is TAP's most productive source of successful issues? Bly would be willing to work this project with some staff assistance.
- Interviewing new members--before his interview for TAP, Bly talked to two existing TAP members. This should be recommended to potential interviewees. Solicit current members to see if they would be willing to talk to candidates about their experience before the interviews.
- Strongly urge JC members to develop an agenda for the Chicago face-to-face meeting. Each item should have a specific purpose and a statement on what the Committee wants to accomplish. After that is developed, the length of the meeting can be determined.

**Next meeting is a teleconference on August 1, 2007**

**Face to face meeting is October 11-13, 2007 in Chicago, IL**

### **DECISIONS:**

- The May 2, 2007 minutes were approved with minor amendments
- The Joint Committee decided the annual report should focus on the accomplishments of TAP and not of the individual committees; it is not a competition.
- Accepted the stated referral process as a trial test for the next area referrals brought to the Joint Committee.
- Communication Strategy subcommittee formed to review the strategy, make suggestions on which strategies and actions should be assigned to the Joint Committee and set suggest priority levels. The subcommittee is Tom Karwin, lead, MJ Lee, Paul Duquette and Judi Nicholas.
- Reached consensus to elevate Area 1 #4050, Excess Social Security Notice Clarity.



- Reached consensus to elevate #4091, Forms and Publication Information, subject to review by the quality review team.
- Reached consensus to elevate Area 7 #3959, Filing by IRS; the subcommittee will add the California footnotes and send to Foley to elevate.
- Reached consensus to elevate #4037, Private Delivery Services Addresses after Foley adds the form name and makes the other grammatical changes.

#### **ACTION ITEMS: All:**

- Review the referral process timeline and forward additional suggestions to Meyers within a week.
- Motza will check to see if new postings to the discussion room will cause a new email notification. In the meantime, **Joint Committee members** will need to take on the responsibility of checking the discussion page periodically.
- Anyone with suggested changes to TAPSpace should email MaryAnn Motza NO LATER THAN JULY 10.
- Members who would like to attend the Commissioner Meeting should send an email to Coston, J.T. Wright, and Meyers.
- Members with additional suggestions for topics to discuss with the Commissioner should email them to Maryann Motza.

#### **Berkey and Foley**

- Will work together to get the information the subcommittee needs to complete the annual report. Foley needs three work days to compile the information and will forward needed information to the subcommittee before July 11, 2007.

#### **Communication Strategy subcommittee is Tom Karwin, lead, MJ Lee, Paul Duquette and Judi Nicholas.**

- The subcommittee was formed to review the strategy, make suggestions on which strategies and actions should be assigned to the Joint Committee and set suggested priority levels.
- Prepare a report and lead the discussion regarding the strategy during the Joint Committee meeting in Chicago in October.

#### **Coston**

- Check with Brubaker, McQuin and Nicholas to see if they have Brubaker's and Whitehead's mentoring document.
- With Meyers take the mentoring information and draft a one page mentoring "how to" document.
- Check with the Committee Management Officer (CMO) as to whether the discussion thread on TAPSpace fits in the FACA requirements and if they have to become part of the public record.
- Find out if retired panel members can be brought back to fill vacancies.

#### **Foley**

- Make the minor wording changes to #4050, Excess Social Security Notice Clarity.
- The discussion of measures/effectiveness of TAP and a discussion of the survey and annual meeting Agenda will be placed on the October Joint Committee meeting agenda.



### **Karwin**

- Check with the Joint Committee members not at this meeting with the option of working on the Joint Committee Communication strategy document. Meyers will check with Ken Wright as he is a returning member.
- Make the suggested additions to the Area 7 #3959, Filing by IRS proposal and resubmit to Foley.
- Lead a subcommittee to review the TAB report and prepare a draft document supplying the taxpayer's view for review by the Joint Committee. Fireman volunteered to be on the committee.
- Send out an email to ask for other members interested in reviewing the TAB report and supplying the taxpayer's view back to the IRS.

### **Meyers**

- Revise the Referral process document and send out to all.
- With Coston will take the mentoring information and draft a one page mentoring "how to" document.
- Karwin should check with the Joint Committee members not at this meeting with the option of working on this strategy document. **Meyers** will check with Ken Wright as he is a returning member.

### **Motza**

- With the Annual Report subcommittee will finalize the 2006 report by July 17, 2007. Check to see if new postings to the discussion room will cause a new email notification. In the meantime, Joint Committee members will need to take on the responsibility to check the discussion page periodically.
- Check to see if new postings to the discussion room will cause a new email notification. In the meantime, Joint Committee members will need to take on the responsibility of going back out and checking the discussion item for updates.
- Check on whether documents will post to the current meeting folder as well as the calendar.
- Check to find out if multiple files can be downloaded from TAPSpace on in one action or if each has to be downloaded separately.
- Add that documents posted to TAPSpace that don't have to be updated should be posted in PDF format to facilitate downloading.
- Check whether or not you can choose to search both regular and archived folders?

### **Robb**

- Make copies of the TAB 2 report and send it to Karwin, Fireman, and any other subcommittee members.

### **Decision and Action Items from Previous Meetings**

#### **DECISIONS:**

- 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. (10/12-14/2006)



- 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. (10/12-14/2006)

#### **Action Items: All**

- Forward information on their success stories to their committee analyst who will forward them to the Communication Committee. (5/2/2007)
- Send ideas on low-cost ways to publicize the TAP vision to Gil Yanuck, a TAP member on the Communication Committee, or to Barbara Toy who will make sure it is forwarded. (4/4/2007)
- Any one who finds grammatical errors in the Joint Committee pre-read materials such as minutes and referrals should send the suggested corrections to Barbara Toy. (02/07/2007)

#### **Area Chairs**

- Review the Communication Strategy, set priorities and develop a work plan to accomplish the strategies during the year. (March 7, 2007)

#### **Bob Meyers and JT Wright**

- Work on a time line for the Annual Report and will bring it to the full Joint Committee for approval. (4/4/2007)

**Program Analysts** Analysts who receive information on TAP successes from their chairs should forward that information to the Communication Committee Analyst.



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**Day 2 - Monday, June 26, 2007**

**Designated Federal Official**  
Bernie Coston, TAP Director

**Members Present**

J. T. Wright, TAP Chair  
Robert Meyers, TAP Vice-chair  
Bill Bly, Chair, Burden Reduction  
Paul Duquette, Chair, VITA  
Tom Karwin, Chair, Communication  
Merijane (M J) Lee, Chair, Ad Hoc  
Howard Margulies, Area 1  
Maryann Motza, Chair, Area 6  
Ferd Schneider, Chair, Area 4  
Max Scott, Chair, Notices Committee  
Lynwood Sinnamon, Chair, Area 2  
Wayne Whitehead, Chair, Area 7  
Jerry Fireman, Chair, TAC Committee

**Members Absent**

Dorothy Havey, Chair, Area 1  
Hank Mosler, Chair, Area 3  
Stanley Wernz, Chair, EITC  
Ken Wright, Chair, Area 5

**Staff Present**

Barbara Foley, Program Analyst  
Patti Robb, Note Taker  
Kayla Walker, Acting TAP Manager  
Nancy Ferree, TAP Manager  
Judi Nicholas, TAP Manager



## **Group Discussion on Member Effectiveness Defining Effective Member**

Coston said the Effective Member Subcommittee looked at defining an effective member. Some members are active in their area committee and not their issue committee or vice versa. The committees need to self police themselves, using peer pressure and involving both the chair and vice chair. Schneider thinks you need to be careful evaluating a member versus measuring the committee's effectiveness. Each member adds their different strengths to make an effective team. Area 4 has one area member who participates about 70 percent during meetings but 110 percent doing outreaches. How do you make a checklist that measures the different contributions?

The Effective Member Subcommittee is made up of Duquette, Allena Kaplan, Audrey Jenkins, Nancy Ferree and Susan Gilbert. They brainstormed and came up with some outlines and formats to determine the proper way to provide feedback to panel members. They developed some good ideas on how to provide positive feedback. Coston said the staff struggled with the various aspects of being a TAP member and making sure it is a pleasurable experience for members and staff. There was dialog about how to total the hours of membership; how effective they are; are they engaged; what do they bring to the table; do they participate in area and issue committee; are they effective in one committee and not another. With this information in hand, we tried to set up some parameters. How do we look at effective ways of getting participation and keeping it up? How do we discuss that with them? How do we get the best out of both sides?

Ferree said the first task was to determine who was or wasn't effective. The subcommittee found most committees are very good at policing themselves; chairs and vice chairs are very good about talking to non-participating members. You don't want to lose members; you want to help them. What can we do to bring them up to speed? Everyone has value although not everyone is a 100 percent good fit. Schneider said an effective chair can pull the strengths from each committee member. It is the chair's responsibility to learn and use the various skills of the members Ferree said program managers learned how to partner with the chair and vice chair and by putting our heads together decide what the best path to take is. Meyers said life happens and there are members who do not attend meetings and aren't on conference calls but the responsible thing is to communicate and let staff, the chair and vice-chair know when they are unable to make the meeting.

Mosler calls the Area 3 members who are unable to be on the call immediately after the call just to touch base to see if there is a problem. The result has been very positive on the committee's attendance. Chairs need to guide members into taking ownership of their position in TAP. If they take ownership of their membership, they become more interested and involved in meetings and activities. Duquette noted someone can be mediocre in the area committee but do an exceptional job on the issue committee. Also some are very involved in some aspects of TAP and not so much in others, such as writing recommendations but not voicing their opinions at the meetings. Karwin suggested defining participation into different aspects: writing, research, outreach, leadership, dialog or debate. Members may excel at some and hold back in other areas. Ferree said TAP needs to be upfront about attendance during orientation and needs to realize we are dealing with differing personalities and temperaments. J.T. Wright said member effectiveness is the responsibility of the chair and vice chair. TAP needs to define participation and responsibilities at the annual meeting. It is the chair's responsibility to address these issues—what went wrong and how can we help you be a better participant? Volunteers should not be treated as paid employees; however, they need to realize they have responsibility. One suggestion is to have each member sign a compact at the annual meeting that describes what they need to do--attend meetings and take active role in subcommittees. Members who don't attend meetings may effect quorum so attending members can't proceed and if you are not doing you share of the work another member has to take on your responsibilities.

TAP's experience is that often no one wants the chair or vice-chair responsibility. It is difficult for those who are working to make the commitment. It needs to be made clear that new members should be encouraged to take on leadership roles by becoming aware of its responsibilities. Potential leaders should attend Joint Committee calls and demonstrate and practice leadership by taking lead of



a subcommittee. Bill Bly said that the legacy he would like to leave is to have the national director assign an individual to track responses to recommendations. His suggestion for improving chair effectiveness is to make sure new members take lead on subcommittees. Schneider proposed that vice chairs attend the October meeting. There followed a discussion on whether or not the assumption should be that the vice-chair will become chair the following year. Meyers agrees that TAP needs to groom leaders. But, last year there was a proposal to have elections of chairs prior to the annual meeting and he is opposed to that. There have been experienced members who took over chair role and were ineffective and in his area a first year member who is very effective. He likes the idea about grooming a chair but TAP needs to keep the door open to new members. TAP needs to communicate the positive impact of the leadership experience. Nicholas said the training of new TAP members has improved but you can't put all the emphasis on the training, you have to let the members get into the game and stumble and make their mistakes for them to really learn. Motza said it's important to build teamwork in the group honing in on particular skill sets people have and encouraging them to get involved. Give them a pat on the back for what they do. There is value in being a TAP member and a TAP chair; it has been the most rewarding experience in my life. The chair cannot force people to do things but you can build teamwork. From a general standpoint, my legacy will be that TAPSpace will be a viable tool.

J.T. Wright said that the chairs need to understand they are responsible for the participation of the group and this should to be explained at the annual meeting. The outline for what is expected of each member and the procedures for what happens if members don't participate should also be given.

Lee suggested giving members an option to change issue committees; sometimes it's a matter of a bad fit. Coston responded that we try to. The biggest problem with that is balance; we try to have at least one member from all areas on each issue committee.

Lee said when the Ad Hoc Committee first started meeting, we met every other month and sometimes did not have quorum. She called the missing members and discussed fairness. It was not fair to the members who really wanted to do business not to have quorum. That helped.

Whitehead said to measure effectiveness, you have to have measures.

J.T. Wright said regardless of experience or background, TAP needs the best person we can get as chair. Electing a chair and vice chair at the annual meeting means you don't even know what you are getting into. Duquette asked what he could do as a chair when a member does not participate. Coston said if a member is not participating, talk to the committee's program manager. The manager will talk to the manager for the member's other committee. After getting a picture of both sides, the managers will discuss strategies on getting more participation. As a last resort, Coston will have a conversation with the non-participating member and they will get one last opportunity to improve or they will no longer be a member.

Meyers asked if someone is dead weight on an issues committee but participates in the area committee (or vice versa), what do you do? Coston replied that staff looks at the options; and could consider moving them to another issue committee.

Coston told the chairs to use their judgment. Call the member after they miss a conference call and talk to them and see if that helps the effectiveness. Motza suggested opening a dialog with the manager before you encounter a serious problem. It may be a non issue but if it's an issue, nip it in the bud early. Coston suggested that when chairs have conversations with managers about the meeting agenda, it should include a discussion of problem members. Don't wait until it is a full raging fire.

Meyers suggested this process be included in chair training.



### Continuity of Chair and Vice-Chair Flipchart

- Attend October meeting
- Recruit future chairs / assign duties
- Have chairs attend chair training
- Stress importance of outreach
- Share responsibilities
- Give early consideration to grooming new leaders but be cautious
- Meet every month
- Make everyone part of the team
- Communicate a positive impact
- Communicate program owner responsibility
- Build the teamwork of the group
- TAPSpace will be a more valuable tool
- Look at ways to change issue committee
- Be a good role model
- Look at balance in issue committees
- Appoint good subcommittee chairs
- Promote fairness to get better participation

### Member Effectiveness Flip Chart

- Value members' different contributions
- Learn and use members' skills
- Communicate with non attendees
- Take ownership
- Define participation
- Be on the calls \*\*\*

### **Group Discussion on Outreach**

Wright noted the reason for doing outreach is to understand your customers' needs. Ferree added the best time to start the outreach discussion with members is during the annual meeting. Areas 2 and 3 have been very active in ensuring each member knows what outreach is and then securing a personal outreach commitment from each.

Why do outreach:

- Get public input
- Raise the awareness of TAP among taxpayers
- Find future applicants
- Justify our budget and existence

### **Area Committees Need To Define Expectations**

Whitehead said the feedback from new members was they felt excluded from the advanced outreach seminar and thought they were missing a valuable lesson. This sentiment was seconded by other members and staff will consider changing the name. Schneider said outreach is great, but TAP is limited in the number of people it can touch. The IRS is not, however. IRS had a big effort to get the information out about the Earned Income Tax Credit and asked if there is a potential of IRS partnering with someone to get TAP information out. Nicholas replied that the IRS cannot use appropriated funds





for advertising and does not have funds for advertising so we have to rely on public service announcements (IRS received a special appropriation for marketing EITC). Sinnamon reported that the external communications committee is looking at ways of getting TAP materials sent out with other IRS information (bills, notices, etc).

Duquette said he is uncomfortable doing outreach. He never felt that TAP had a strategic plan and feels that the plan is to let the members go out willy-nilly. Where is the plan? Ferree answered it is in the capturing, reporting and then sharing of the outreach. Motza said Area 6 has outreach as an agenda item on their monthly calls. It's treated as something to share and not as a competition. It has been effective and the proof of that is Area 6 is constantly getting new issues and the majority of them are as a result of outreach. Karwin said the Communication Committee is working on a strategic goal for outreach. The first step is the outreach toolkit. The Committee is working on systematic contact with partnerships and is in the process of developing a contact program as well as developing a list of press contacts. The Committee is also looking at improvements of improveirs.org site and an electronic press kit. The town hall meetings are a form of outreach and the release of the annual report is another.

Duquette said he does outreach as he prepares VITA returns and gathers issues for the VITA committee. He doesn't necessarily speak about TAP but is gathering information. Meyers noted there is such a wide description of outreach. There are one-on-ones; then there are also covert outreaches. For example, he takes a pen with TAP information on it when he goes to get a haircut. The pen disappears so it is technically an outreach, but a covert one.

Motza pointed out that state, county, and city governments often will partner with you for outreach. Explain to them that TAP is a public service and many are willing to share their space for an outreach. She didn't feel outreach was highlighted enough when she became a new member. It was never explained that a one-on-one was an outreach.

### **Tracking activities and Encouraging members to report**

Members can use the tracking form provided on TAPSpace, can send the staff an email message, or report the outreach at a meeting. Any way is fine just as long as it is reported. If there is an expense involved, the members need prior approval.

Sinnamon expressed surprise how many people have never made a cold call or introduced themselves to someone prior to TAP. Area 2 members committed to a total number of outreaches as a group. Some members perform more outreach than others but feel it is important to meet the goal as a group. The vice chair tracks the outreach by individual but reports only the totals to the full committee. Outreach helps gather grass roots issues which is important.

Motza said Coffman will send out a reminder with their outreach reporting sheet each month to Area 6 members. He then compiles all the information into the outreach database. Some outreaches are highlighted during Area 6's monthly meeting. Duquette thinks Area 6's reminder is a best practice. If you sent me an email, it is easy to respond. Right now I have reminder stickies all over my desk lamp but I don't send the information. Karwin said Area 7 tracks outreach on a graph. A large outreach is not always better than a small one. It's not how many people you reach, it's how much you get back from them. Think in terms of productivity.

Ferree noted that recruitment is part of this; we get new members from doing outreaches. Areas may want to designate someone to be your outreach coordinator.

Motza feels printouts of the PowerPoint outreach work better than using the PowerPoint itself. Coston reminded everyone there is a small outreach budget for each office. If your outreach will entail some travel costs, don't just say no. Ask your manager. Coston reminded everyone that TAP does not have



a budget for refreshments but encouraged everyone to be creative. Hal Gadon had an outreach meeting at the local library in Cranston and he talked a local sandwich store and a doughnut shop into donating refreshments. It went very well. Lee asked if panel members can have access to rooms in the IRS buildings. Ferree responded that some offices do have this ability and work with staff to act as your liaison to set things up. Sinnamon said it is critical if you have comments from the outreach training from last year, get them to Gil Yanuck. Work is starting on the new classes for the annual meeting.

#### Outreach Flip Chart

- Define advanced outreach session
- No overall strategic plan for Outreach

#### **Review IRS Responses**

When a response comes back from the IRS, a copy goes to committee chair, the staff, the manager, etc. The response is placed on the committee's next meeting agenda. The Committee reviews the response and makes a decision on whether they will accept the response and close the issue. If the Committee accepts the response and closes the issue, the chair reports the decision on the next Monthly Committee Report (MCR) indicating the date the decision was made, and if IRS fully accepted, partially accepted, or rejected the recommendation. The response is then put on the Joint Committee agenda for a discussion of the response and the committee's decision.

If the Committee plans to do a rebuttal, this is also reported on the MCR with the date the Committee expects to have the response completed. After a rebuttal is prepared, the response is attached to the MCR and placed on the next Joint Committee agenda for approval.

There is a section in the Recommendation Status Summary report on TAPSpace in the Elevated Recommendation folder in the Reading Room. Area Chairs and staff need to look at this report periodically to ensure all responses have been processed properly by their committee. That report is run quarterly so might not have the current information especially toward the end of the quarter.

#### **Communication Committee Update TAP Member Handbook Comment Space**

The TAP Member Handbook was recently posted on TAPSpace. The subcommittee that worked on it welcomes your comments and input.

#### **Communication Strategy and Measures**

The communication function of TAP has blossomed into a large list of strategies and actions. The Communication Committee collected all this information and organized it. They were organized under external and internal communication. Part of the project was to set priorities and determine which activities were the responsibility of the Communication Committee and which involved other committees. The current version will be loaded to TAPSpace. It assigns a frequency, priority level, target completion date and true completion date. The actions will be the responsibility of the committee to which they are assigned. Each committee with responsibilities will be responsible for developing an implementation plan. The bulk of actions is assigned to the Communication Committee. The Committee has a standing objective of improving the flow of information between taxpayers and TAP as well as within TAP itself. There is a third subcommittee called Measures which is concerned with ways progress can be measured. This Communication Measures subcommittee differs from the TAP Measures team because it is designing and measuring only the Communication actions. The staff maintains databases on outreach and of all contacts coming into TAP, and the committee is trying to build on that information to measure communication efforts. The Measures Subcommittee



wants to determine if TAP is achieving its communication goals? Are we getting the most yield for our efforts? We want to come up with a work plan and will pick out what the committees find appealing. TAP should intelligently choose not to do things that it doesn't do well.

The next question is will the Joint Committee accept responsibility to the strategies and actions assigned to them? J.T. Wright suggested that the members review the communication strategy document and discuss it at a later date. Nicholas said the strategy has been before the Joint Committee for over a year and is not any closer to a work plan. She suggested reviewing the actions and either accepting them or not, and then setting a priority level for each. Scott suggested appointing a subcommittee to review this document and report back to the full committee. J.T. Wright said he doesn't understand some of the objectives and doesn't want to give a blanket approval without that understanding. The implementation and utilization of the strategy should yield results and suggested placing the strategy on the agenda for the Chicago meeting. Scott said if we table this, nothing will get done until October. Karwin offered to work with the subcommittee to review the document.

**DECISION: Communication Strategy subcommittee formed to review the strategy; make suggestions on which strategies and actions should be assigned to the Joint Committee and set suggest priority levels. The subcommittee is Tom Karwin, lead, MJ Lee, Paul Duquette and Judi Nicholas.**

**ACTION: The Communication Strategy subcommittee will prepare a report and lead the discussion regarding the strategy during the Joint Committee meeting in Chicago in October.**

**Duquette pointed out that TAP is currently doing some of these strategies and those should be a top priority. Schneider said he would vote against this strategy to him it is busy work and why does it have to be codified in a separate document. Why do we need it?**

**ACTION: Karwin should check with the Joint Committee members not at this meeting with the option of working on this strategy document. Meyers will check with Ken Wright as he is a returning member.**

### **TAPSpace Briefing**

Motza demonstrated the new look of TAPSpace.

Comments:

- The main communication within TAP is done through TAPSpace.
- News will be on the front page for 30 days.
- Ferree said she works with four different committees and doesn't want to get 60 notifications a week. Can a name be taken off? Nicholas told her to talk to Berkey to have her name removed.
- Every twelve months on January 31 files will be archived in mass. Staff can archive and "unarchive" single documents.
- Notifications tend to be ambiguous. Part of the problem will be resolved after the posting and filing standards are adopted and in place.
- Sizzle is the same as home page and the term will be dropped.
- Lotus Notes which the contractor, LMI, uses was used to create the calendar. TAP is stuck with a calendar running from Monday through Sunday versus Sunday though Saturday.
- Because of limited funds, it was determined that having the archive feature was more important than changing the calendar.
- Updates to TAPSpace on a yearly basis will probably not happen and suggestions for improvement need to be looked at on an as needed basis.

**ACTION: Motza will check on whether documents will post to the current meeting folder as well as the calendar.**



- To print the calendar you have to go to print, change the margins to .25 and then in printing preferences change to landscape orientation. This should become the default and not have to be reset each time.
- Motza said they feel they are meeting the needs as determined from the comments sent in by members at 90 percent.
- The committee also developed standards for posting materials to TAPSpace. This should make it easier to locate items on TAPSpace and make it easier to use. No matter what issue or area committee folder you are in, the materials will be in the same standard folder. The staff will be trained on these standards and then will have about two weeks to arrange their folders.
- TAPSpace is scheduled to go online on August 13, 2007.
- During the week TAPSpace is being reconfigured, TAPSpeak will no longer be available and you will need to use the TAPSpace URL address.
- Schneider asked if the AOL issue has been alleviated. Motza responded they are hoping it won't be as severe as it used to be but the contractor was unable to fix all the problems.
- Duquette asked if will we be able to go into a folder and download everything at once or will we have to open each document separately and download it.

**ACTION: Motza will check to find out if multiple files can be downloaded from TAPSpace on in one action or if each has to be downloaded separately.**

**ACTION: Motza will add that documents posted to TAPSpace that don't have to be updated should be posted in PDF format to facilitate downloading.**

**ACTION: Motza will check whether or not you can choose to search both regular and archived folders?**

- The posting standards will be finalized by July 13.
- As members leave TAP, bios will disappear. The vendor will save these files and will be able to resurrect upon request.
- Staff will have the ability to update members' biographies and this area is easier to use as members can now use copy and paste to complete or just attach their existing biography.
- Each subcommittee will have a separate folder under the main committee folder.
- Foley felt it was cumbersome to have both a current year and previous year folder and suggested listing current year materials in the main folder and then have a previous year folder. This would save an additional click.

**ACTION: Anyone with suggested changes to TAPSpace should email MaryAnn Motza NO LATER THAN JULY 10.**

#### **Area Committee Recommendations Area 1 #4050, Excess Social Security Notice Clarity**

This is a resubmission of a referral; it was revised according to comments received from the quality review team and the Joint Committee. This letter is sent to taxpayers who have made an overpayment on their Social Security taxes and did not claim the credit on their tax return. If the refund of the overpayment includes interest, the interest is taxable in the year it is received. The Area is recommending IRS strengthen the language in warning taxpayers to report the interest. Suggestions for improving the wording were made.

**DECISION: Reached consensus to elevate Area 1 #4050, Excess Social Security Notice Clarity.**

**ACTION: Foley will make the minor wording changes to #4050, Excess Social Security Notice Clarity.**

#### **Area 7 #4091, Forms and Publications Information**



This issue was discussed at the last Joint Committee meeting and Area 7 was asked to revise because it was too long. Sue Sottile and Bob Erickson were on the conference call and indicated they were in favor of it and mentioned that IRS had a poster that might be appropriate.

**DECISION: Reached consensus to elevate #4091, Forms and Publication Information, subject to review by the quality review team.**

#### **Area 7 #3959, Filing by IRS**

This issue has a potential cost savings for IRS and a significant burden reduction to taxpayers. Area 7 is proposing a return free tax system for those who would otherwise submit Form 1040EZ, *Income Tax Return for Single Filers and Joint filers With No Dependents*. The Restructuring and Reform Act of 1998 (RRA98) directed the IRS to develop a return free system. Approximately ten million people file the Form 1040EZ. It would save taxpayers over \$2 billion and more than 200 million hours in tax preparation for these returns. IRS would complete the Form 1040 EZ based on the last year's filing and current year income and send to taxpayers to check for accuracy and signature. How IRS obtains the current year income information is a logistical issue and something the Committee felt IRS should figure out how to do. IRS would need to work with the Social Security Administration to get wage income information earlier. A return free system was test piloted very successfully by the State of California and will be implemented this year. Margulies asked how much will it cost the IRS to implement this. The IRS already will complete a 1040EZ after the taxpayer completes a portion of it so this would require computer programming to fill in the remainder. Sinnamon said he saw a Government Accounting Office (GAO) report that said the IRS could not do tax programming as easily or cheaply as outsourcing. What would happen if a taxpayer signs the document and then gets a Form 1099 for additional income? Bly has had a lot of interaction with taxpayers who file Form 1040 EZs and they historically want their refund as quickly as possible. Karwin said people who used this system in California have a 90 percent repeat. A side benefit of this program is to allow low income filers to avoid predatory loan products. Duquette said part of our duty is to help the taxpayer. Sinnamon stated that only about 3 million of the ten million, who file the Form 1040EZ, file it electronically. Wouldn't it be cheaper to put the additional money in expanding the volunteer return preparation program? Duquette said implementing this would be very difficult. Scott thinks the IRS will reject it but wants to see how it is reconciled with the law. Fireman said the strongest sellable argument is the example of California – how it works in timeliness and suggested putting that information in the research. Use examples and show it really works. Karwin replied that it is alluded to and is reluctant to summarize the report as it is available online. Schneider agrees if in fact, California taxes the same things that the IRS taxes, IRS should be able to implement. Motza reminded everyone that Sue Sottile said she wanted to see any Form 1040 EZ issues TAP is working. It was agreed that Area 7 should add more information regarding the California program.

**ACTION: Tom Karwin will make the suggested additions to the Area 7 #3959, Filing by IRS proposal and resubmit to Foley.**

**DECISION: Reached consensus to elevate Area 7 #3959, Filing by IRS; the subcommittee will add the California footnotes and send to Foley to elevate.**

#### **Area 4 #4037, Private Delivery Services Addresses**

This issue came from a person who did not trust the US Postal Service (USPS). He used a private delivery service but that service required a telephone number for the addressee. The number could not be located. It was further found that IRS only accepts deliveries from only certain private delivery services. The approved private delivery services are found on page 15 of the Form 1040, U.S. Individual Income Tax Return instructions. Area 4 is proposing the information for the three approved services be added on the back page of the instructions where the address for mailing through the USPS is found.

**DECISION: Reached consensus to elevate #4037, Private Delivery Services Addresses after Foley adds the form name and makes the other grammatical changes.**



## Annual Meeting

Duquette asked if Coston was going to ask all the current chairs to attend the annual meeting. Coston replied that it would depend on what role they played, for example, if the chairs are used to teach a course. The TAP Chair and Vice-chair will definitely be invited. Duquette recalled that the issue chairs attended to discuss the choice of issue committees with the new members. Nicholas replied that for last year and this year, the issue committee selections were made prior to the annual meeting so this was no longer necessary. The preliminary discussion of the agenda for the Annual meeting will take place at the TAP staff training session so we should have the answer soon regarding the role chairs will play.

There was some discussion about adding a half day training session for the new chairs to avoid another travel commitment for the incoming chairs. Some chairs are in favor of a shortened training to avoid the other travel and others were cautious because people can only absorb so much information at any one time and after the long week would be very burdensome for TAP staff. It was generally agreed that some training should be given at the annual meeting with the remainder, more specific training in January. The more general training could be offered to any member who is considering being a chair and the non-returning chairs could participate in the training. Other suggestions were maybe adding two hours of training and networking time to the end of the meeting for the Joint Committee and vice-chairs and/or considering a working dinner.

Duquette said we also spoke about training for TAP's program owners and suggested staff include this in the discussion regarding the agenda. Coston supports that idea because that is a big gap in the TAP training program and program owners have to learn their roles and responsibilities as they are meeting with the panel. TAP has done a good job as far as training the Designated Federal Officials (DFO), and last year added the TAP leadership training for chairs in person and vice chairs by teleconferences. The missing gap is the program owners and teaching them the process and what it is like to work with volunteers. Coston needs to get the commitment from the operating divisions to attend this training. Program owners need to meet with their issue committee at an early stage to discuss their expectations from the panel and what the operating division would like the panel to do. Coston stated he will emphasize that the issue committee's focus should be in line with the strategic objectives of the operating divisions to make it easier for the program owners to commit their time and resources and to make it more likely that TAP's recommendations will be implemented.

Lee asked why the annual meeting has to be held in December and why not May, June or July. Coston, it has to do with the TAP year and when new members are brought into TAP since the annual meeting is the orientation of the new members.

Fireman stated that today the Joint Committee discussed members' effectiveness and would like to have a group discussion about TAP effectiveness; how to best use our time on the October Joint Committee agenda. Whitehead said he would rather discuss measures. J.T. Wright said to discuss effectiveness or determine effectiveness; you need to have measures. Karwin added you cannot separate the two.

Meyers noted the survey for returning members has been sent out; the responses are due July 11. The information from the surveys should be used to plan the annual meeting and should be part of the discussion at the October meeting.

**ACTION: The discussion of measures/effectiveness of TAP and a discussion of the survey and annual meeting Agenda will be placed on the October Joint Committee meeting agenda.**

Karwin said it seems that some area committees have a scarcity of issues and some have too many. Nicholas said one of her committees went into the TAP parking lot and found a lot of issues. However, the committee was uninspired and underwhelmed by the issues in the parking lot. It is a matter of



opinion because some feel that there are many issues in the parking lot that merit consideration by TAP but the original committee had too many issues on their plates already.

Karwin said there was an article in Washington Post saying the IRS was lax in protecting taxpayer data. This could be a very interesting issue. See [www.ustreas.gov/tigta](http://www.ustreas.gov/tigta) for article on the report.



**Taxpayer Advocacy Panel (TAP)  
Joint Committee Face to Face Minutes  
June 25 - 27, 2007  
Denver, Colorado  
Day 1 - Monday, June 25, 2007**

[Day 2 - Tuesday, June 26, 2007](#)  
[Day 3 - Wednesday, June 27, 2007](#)

[Chair Report](#)  
[Area 2 Mid-Year Report](#)  
[Area 3 Mid-Year Report](#)  
[Area 4 Mid-Year Report](#)  
[Area 6 Mid-Year Report](#)  
[Area 7 Mid-Year Report](#)  
[AdHoc Mid-Year Report](#)  
[Burden Reduction Mid-Year Report](#)  
[EITC Mid-Year Report](#)  
[Notices Mid-Year Report](#)  
[TAC Mid-Year Report](#)  
[VITA Mid-Year Report](#)  
[Commissioner's Meeting Preparation Report](#)

**Day 1 - Monday, June 25, 2007**

**Designated Federal Official**

Bernie Coston, TAP Director

**Members Present**

J. T. Wright, TAP Chair  
Robert Meyers, TAP Vice-chair  
Bill Bly, Chair, Burden Reduction  
Paul Duquette, Chair, VITA  
Tom Karwin, Chair, Communication  
Merijane (M J) Lee, Chair, Ad Hoc  
Howard Margulies, Area 1  
Maryann Motza, Chair, Area 6  
Ferd Schneider, Chair, Area 4  
Max Scott, Chair, Notices Committee  
Lynwood Sinnamon, Chair, Area 2  
Wayne Whitehead, Chair, Area 7  
Jerry Fireman, Chair, TAC Committee

**Members Absent**

Dorothy Havey, Chair, Area 1  
Hank Mosler, Chair, Area 3  
Stanley Wernz, Chair, EITC  
Ken Wright, Chair, Area 5

**Staff Present**

Barbara Foley, Program Analyst  
Patti Robb, Note Taker  
Kayla Walker, Acting TAP Manager  
Nancy Ferree, TAP Manager  
Judi Nicholas, TAP Manager





## **Welcome/Announcements/Review Agenda**

J.T. Wright welcomed everyone and introductions were made. Bob Meyers thanked

Maryann Motza for all her hard work preparing for this meeting; the Commissioner Issues Subcommittee, the annual report, and the TAPSpace presentation. It was decided to discuss the Taxpayer Assistance Blueprint (TAB) report during the time allotted for TAP's Sake on Wednesday morning.

## **Approval of Minutes**

**DECISION: The May 2, 2007 minutes were approved with minor amendments.**

## **National Office Report**

TAP had four face-to-face meetings in June. The Taxpayer Assistance Center (TAC) Committee will meet and the Tax Forums will begin in July. The forums run July through September. The staff will also be attending a mandatory Continuing Professional Education (CPE) in New Orleans. TAP staff will have one session with Rick Lynch, author of a book on volunteer management. There will also be other vital training offered.

As stated in the last report, TAP was able to recruit for two positions in the national office, secretary and senior program analyst. The applications are being ranked to identify highly qualified candidates. He is looking to fill these positions by the end of July or the beginning of August. Coston is continuing to split time between TAP and the TAB review team. .

Sandy McQuin will be returning to her position as Milwaukee TAP Manager. Cathy Van Horn, who is currently the Local Taxpayer Advocate (LTA) in Ohio, has been named as the Director of the Low Income Taxpayer Clinics (LITC). Kayla Walker will be going back to her job in Little Rock. She has done a fantastic job during her detail. Sandra Ramirez has taken a position in the LITC office in Manhattan. Judi Nicholas will be acting as manager for the Brooklyn office until a long-term actor can be identified.

Recruitment interviews have been going smoothly and are close to being completed. There was discussion with the members in the areas of time commitment, travel, leadership responsibilities, and communicating this effectively during the interview phase. TAP is a couple weeks ahead of last year and hopes to get the names to IRS and Treasury at least a month earlier than last year. Coston said the next step is doing the background checks.

The tentative date of meeting with the Commissioner is August 16 which should give TAP ample time to complete the report. The annual report will be discussed later in this meeting.

The National Taxpayer Advocate, Nina Olson expressed displeasure about the outstanding responses to TAP's elevated issues and is planning to discuss the problem with acting Commissioner, Kevin Brown, to resolve. Coston added that he has a standing conference call with Sue Sottile to discuss the non-responses as well as other issues. Since most of TAP's recommendations are sent to Wage and Investment (W&I), the calls should be helpful.

## **Chair Report**

**ACTION: Barbara Foley will send this chair report out to the whole TAP instead of just the Joint Committee and will continue to do so in the future.**



## Area Chair Reports

The difficulties in finalizing the annual report prompted the request for written mid-year reports. The intention is that the monthly committee reports roll right into the annual report. If the reports are done properly throughout the year, it should not be difficult to produce the annual report. No one will need to worry about recapturing information since all the information is there. (Areas 1 and 5 did not have a written report so their reports are summarized below; the remainder of the reports is attached.)

### Area 1

Howard Margulies reported that Luis Parra has resigned because of his move from New York to Pennsylvania, which is in Area 2. The Town Hall meeting in Brooklyn was successful although it was held on short notice. Thirty-five people attended and the NTA and TAP received good feedback. Area 1's face-to-face meeting was held May 10-12 in Stanford. The committee completed a lot of work during that meeting and again found that face-to-face meetings are much more effective than teleconferences. He suggested trying to combine committee meetings with other events such as tax forums as a way of budgeting for more face-to-face meetings. Wright added that as he assesses the situation, it is at that first face-to-face meeting the committee becomes productive which rolls into member effectiveness and may lead to changing the training for new recruits. The challenge is to get new recruits doing productive work.

Area 1 had difficulty picking a chair and vice-chair because of the time commitment—the additional travel time, the national meeting, leadership training, two Joint Committee meetings, as well as the area committee and issue committee meetings. After Margulies offered to be the traveling chair, Dorothy Havey and Julie Jason agreed to take on the leadership roles.

Some of the issues Area 1 has worked: The penalty of fifty percent for not meeting the minimum distribution requirement is too high especially for those who inadvertently make a mistake through the fault of their custodian. Area 1 is considering proposing to extend the date for taking the distribution until the date the tax return is due. Some members of the Banks, Post Office and Library (BPOL) program did not have forms until two weeks before the filing deadline. Max Scott added that by the way, there is at postmaster on Area 3 who said that handing out that information by a post office employee was against their policy (see June 6, 2007 Joint Committee minutes for reference). Area 1 is also advocating for the Practitioner PIN versus the Self-select PIN signature method. Duquette added that the decision has been made to make the Practitioner PIN the most favored method for volunteer tax return preparers and the IRS scuttled the Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return. Area 1 is also finalizing the wording in the letter regarding IRS' response to the Schedule D – Carry Forward Line so it is not inflammatory and has dropped the Gold star proposal.

### Area 5

Bob Meyers said Area 5 is looking at the following: toll free issues, addresses for mailing payments issue, and Power-of-Attorney (POA) checkbox authority. Area 5 in conjunction with Areas 2 and 3 is also looking at TAC issues. The Area 5 face-to-face meeting was in May in Kansas City, MO. Area 5 discussed TAPSpace, the TAB report, Area 5's portion of the communication survey and the issues. The Committee decided to limit the number of issues they actively work. One of Area 5's successes was the town hall meeting in Omaha, NE. Area 5 members committed to doing at least two outreaches per month and have been very good about doing outreaches and are getting better at reporting them. One issue was elevated regarding the forms and publications writers' training and background. Forms and publications are written by lawyers and tax attorneys and the Area recommended they add English majors to the staff. The IRS responded with a no, however, Area 5 is



in the process of writing a rebuttal. Area 5 has good attendance on conference calls and at the face-to-face meeting.

## **Annual Report/Monthly Committee Report Format**

### Functions of TAP

- Understanding customers
- Operations
- Creating value

The monthly committee reports (MCRs) are supposed to roll into the annual reports. Issue Committee chairs were reminded of the importance of reporting the recommendations the committee submits to the program owners on the monthly committee report. If the chair does not report an elevated recommendation, it will not go into the annual report. Duquette said if we are going to talk about the responsibilities of the chairs, we need to talk about the responsibilities of the staff. Chairs cannot correctly complete the reports if they don't have the minutes; TAP needs more staff.

Currently there is inconsistencies in the MCRs and the annual report; some reports are very in-depth and long and some are summaries. Motza said they were reviewing the annual report, and the self assessment does not synchronize with the monthly reports. At the end of the year, chairs are asked for a totally different report. Lacking in the current report is data that needs to be pulled from the database. Foley pointed out that the current monthly committee format was designed by a sub committee of the Joint Committee; however, they did not update the Annual Report/Self Assessment template at the same time.

The purpose of the monthly report is to help complete the annual report and also to keep everyone informed of what is happening in TAP. It was agreed that the annual reports need to be completed much earlier in order to make sure the annual report is prepared timely. The individual committee annual reports and assessments should be started in October and when December rolls around, all the chair needs to do is make some updates.

Jerry Fireman said there is a difference between the area and the issue committees. For issue committees, quarterly reports make more sense than monthly reports.

Sinnamon thought the annual report should start in October. The new chairs are elected in December. The outgoing chairs should be responsible to submit the final committee report.

Coston said historically, each TAP chair has produced the annual report in their own specific way and there was no continuity. TAP needs to address this in several ways:

- reports need to get done in a fluid way,
- reports should have consistency from chair to chair, and
- the report should be completed timely.

### Problems with reports Flip Chart

- the committee's annual report/self assessment does not synchronize with the monthly committee report
- there is no defined format for annual report
- there should be a space for issue committees to report IRS' responses on the Recommendation Reporting form



- there is no feedback on chair's input
- there are no style sheets to follow; chairs should not have to worry about the correct format to use but put their efforts into the content

BIN

- Timely completion of minutes
- Annual report timeline

The original intent of the monthly committee reports was to let everyone know what is happening in the other committees. It then became a way of tracking elevated area and issue committee recommendations. Responses received are supposed to be reported on the monthly reports as well as the committee's reaction to the response—did IRS accept or reject or is the committee preparing a counter response. The Issue Committees should also report the issues they elevate directly to the program owner as well as the responses they received.

The annual report should be a summary of TAP's accomplishments and be something to build the program from year to year. The intent is not to stop the individual committees' voices, but should be a synopsis of what happened in each committee. Motza said when the Communication Committee read last year's report, they were very disappointed because it was negative and did not paint an accurate picture of what TAP was doing. The Committee then looked at the draft of the 2006 annual report, which was better but still not good enough. TAP needs some consistency and a plan for the future. TAP needs to have a professional product and needs to design a good process that will be used in years to come. Coston noted that TAP has made gigantic progress in the right direction, but needs to keep going in that direction. It does need to be standardized so the next chair does not flounder. Whitehead suggested using a consistent format; the content changes each year but not the style. It's like reading a newspaper. The reader has certain expectations when looking at the newspaper and what order things are in.

J.T. Wright noted the Joint Committee needs to do two things: first, the 2006 report needs to be finalized and then it has to decide what the new report should look like. It has to be meaningful data but does not have to be voluminous. TAP needs to understand the customers' needs and also needs to understand the business unit TAP is working for. Is TAP doing what IRS asked us to do? J.T. Wright also suggested the business units should do a report as to what they received from TAP.

Sinnamon said TAP needs a marketing document. There should be two reports; one that shows all the sweat and strain that happened in the program but TAP also needs a marketing report showing just the good stuff. Whitehead said the report needs to address three things:

- Who are our customers?
- What are their expectations and is TAP meeting them?
- How much can we improve?

Up to now, it has been the responsibility of one person to complete the annual report and Coston thinks a subcommittee should be appointed to write the annual report. It is the panel's report and should be a reflection of what the members have done. Motza asked for direction from the Joint Committee on what information should be carried over from the committee reports, should it be in detail or summarized? The Joint Committee agreed that there is just one TAP and the report should focus on the accomplishments of TAP and not of the individual committees; it is not a competition. Some information is still needed from the databases to complete the 2006 report.

**DECISION: The Joint Committee decided the annual report should focus on the accomplishments of TAP and not of the individual committees; it is not a competition.**



**ACTION: Berkey and Foley will work together to get the information the subcommittee needs to complete the annual report. Foley needs three work days to compile the information and will forward needed information to the subcommittee before July 11, 2007. ACTION: Motza and the subcommittee will finalize the 2006 report by July 17, 2007.**

Sinnamon was added to the Annual Report Subcommittee. Motza is the lead, other members include Gil Yanuck, Elizabeth Warnecki and Steve Berkey.

To summarize, Motza will condense the individual committee reports rather than listing each separately and the 2006 annual report will drive the format for future reports.

### **Commissioner Issues**

The Joint Committee members should review the Commissioner's Meeting Preparation Committee Report to the Joint Committee ([See Attachment](#)) which will be discussed later in the agenda.

Motza sent an email on May 11 asking for issues to present during the meeting with the Commissioner and she commended Analyst, Dave Coffman, for all his hard work in pulling the information together. A list of preliminary issues (about 14 pages long) was sent out and now the Joint Committee needs to figure out how to do a marketing presentation to the Commissioner.

Duquette went last year and said they went in with all the information TAP wanted to present but the whole script ended up going out the window. TAP was very lucky to have very articulate members there to address the issues raised. Motza replied that there are some issues we can guess will surface, like Offers in Compromise and the tax gap. The attendees don't need to get specific but should know what direction TAP is going to take on these issues.

Fireman said the prepared presentation should be short and sweet—introduce ourselves, tell the Commissioner what TAP does and then ask how TAP can help. Maybe we have a couple issues ready to discuss but let the Commissioner take the lead. Schneider added that TAP needs to let the Commissioner know how we get these issues, i.e. outreaches, town hall meetings, etc. Motza said one of the important things is to let the Commissioner know is TAP researches all these issues before making recommendations.

### **Quality Review of Referrals**

Meyers and Motza both serve on the quality review committee. This year the committee works slightly different than last year's and meet via a conference call. One directive the committee received was to work primarily on punctuation, grammar, clarity, etc. Sometimes when you are closely aligned to an issue, the referral makes sense but it may not to others. It is very important for the committee to look at the issue with a fresh set of eyes to ensure it makes sense. The Committee works very hard not to change the substance of the issue and does get back to the area with any questions regarding the referral; sometimes the committees get frustrated with the committee. By the time, the referral is put on the Joint Committee agenda it should be clear enough that everyone understands it and then at the meeting the only discussion is on whether or not the issue fits the TAP mission and should be elevated.

Meyers presented the new referral process. The originating committee will need to designate someone to monitor and answer the questions raised.



The time line necessary for this process is as follows:

- The referral is posted **no later than second Monday** of the month and Joint Committee members are informed of its existence.
- The Joint committee members review the proposal and refer any questions to the sub-committee chairperson **no later than the fourth Monday** of the month.
- The subcommittee responds to the Joint Committee members' questions and makes any required adjustments or clarifications. The revised referral is returned to the Joint Committee **no later than the second Monday** of the month.
- The referral will be submitted to the Joint Committee Quality Review (QR) sub-committee for final review. The QR will review the proposal for grammatical, spelling, syntax and sentence structure prior to the regularly scheduled QR meeting.
- The proposal will be submitted to the Joint Committee chair for inclusion on the Joint Committee **agenda no later than the last Wednesday** of the month.
- The proposal will be considered at the Joint Committee's regular meeting on the first Wednesday of the month.

Schneider asked if all the Joint Committee members receive the questions as well as the answers. Nicholas noted that staff will be considering this process and what needs to be in the minutes to meet Federal Advisory Committee Act (FACA) requirements. There needs to be enough detail to indicate how the committee arrives at a decision. Staff needs to determine whether the email exchange would need to part of the public record.

**ACTION: Coston will check to see if a discussion thread on TAPSpace fits in the FACA requirements and if they have to become part of the public record.**

Duquette suggested putting together a beta test and working out the wrinkles that way.

Bly said there is a step that needs to be added between numbers 3 and 4 above; if a subcommittee needs to redraft their recommendation, it needs to go back to the area committee. Margulies said in Area 1 when a recommendation is presented to the full committee, it is approved in concept and therefore it does not need another vote on minor changes in wording. Scott thought the process of making changes should be left up to each area committee to choose. There arose a question of how members will know when a topic has been responded to. Bly said the technical parts of a proposal should not be reworked during the meetings.

**DECISION: Accepted the stated referral process as a trial test for the next area referrals brought to the Joint Committee.**

**ACTION: Motza will check to see if new postings to the discussion room will cause a new email notification. In the meantime, Joint Committee members will need to take on the responsibility of going back out and checking the discussion item for updates. There was comments made regarding the timing and concern raised about the length of time the new process will take.**

**ACTION: All chairs should review the timeline and forward additional suggestions to Meyers within a week. Meyers will revise the Referral process document and send out to all.**

**Lee stated that sometimes fresh eyes raise the red flag at the first look at a referral and suggested reviewing the issues before the area committees work it which could help circumvent the problem of having an area working an issue only to have it discarded. She thinks the timeline takes too long.**



Meyers envisions that issues going through the whole process will have the technical aspects taken care of before it is presented to the Joint Committee for approval. J.T. Wright indicated that the committee is accepting the referral process for elevated recommendations as temporary right now. An issue will be submitted for a beta test and that will make the final determination.

**ACTION: Coston will check with the Committee Management Officer (CMO) as to whether the discussion thread is considered public information.**

The quality review committee will address grammar and punctuation only, not the technical aspect of the recommendation.



**Taxpayer Advocacy Panel (TAP)  
Joint Committee Teleconference Minutes  
Wednesday, June 6, 2007 - 1 P.M. ET**

[Attachment 1](#)  
[Attachment 2](#)

**Designated Federal Official:**

Bernie Coston, TAP Director

**Members Present:**

J. T. Wright, TAP Chair  
Robert Meyers, TAP Vice-chair  
Bill Bly, Chair, Burden Reduction  
Paul Duquette, Chair, VITA  
Harvey Epstein, for Area 1  
Jerald Fireman, Chair, TAC Committee  
Tom Karwin, Chair, Communication  
Merijane (M J) Lee, Chair, AdHoc  
Maryann Motza, Chair, Area 6  
Hank Mosler, Chair, Area 3  
Ferd Schneider, Chair, Area 4  
Max Scott, Chair, Notices Committee  
Stanley Wernz, Chair, EITC  
Wayne Whitehead, Chair, Area 7  
Bruce Zgoda, Vice-chair, TAC Committee

**Members Absent:**

Dorothy Havey, Chair, Area 1  
Lynwood Sinnamon, Chair, Area 2  
Ken Wright, Chair, Area 5

**Staff Present:**

Barbara Foley, Program Analyst  
Patti Robb, Note Taker  
Kayla Walker, Acting TAP Manager  
Nancy Ferree, TAP Manager  
Steve Berkey, National Office Program Analyst  
Inez DeJesus, Program Analyst

**Guests:**

Sue Sottile, Director, Tax Forms and Publications, Customer Assistance, Relationship and Education (CARE)  
Bob Erickson, Tax Law Specialist, CARE  
Kimberly Brown, Panel Member, Area 2  
Ben Chapman, Panel Member, Area 2  
Hal Gadon, Panel Member, Area 1  
Ed Uhrig, Panel Member, Area 6

**Welcome/Announcements/Review Agenda**

Bob Meyers will be chairing the Joint Committee meeting today for J.T. Wright. He welcomed everyone and reviewed the agenda.





## Roll Call

Quorum met.

## National Office Report

See [Attachment 1](#) for report. There were no questions or discussion regarding the report.

### Sch F/Business Use of a Home

This issue was raised at the Omaha Town Hall. A look was taken at the current form and a staff member of the National Taxpayer Advocate had a conversation with Bob Erickson, Senior Analyst for IRS' Tax Forms and Publications. Erickson said the Form 8829, Expenses for Business Use of Your Home, was developed in 1991 for Form 1040 Schedule C, Profit or Loss from Business (Sole Proprietorship) filers. Others who might have potential to claim expenses for an office in the home are those filing the Form 1040 Schedule F, Profit or Loss From Farming and employees who might be claiming business expenses. The reasoning for developing the Form 8829 reasoning is to make it easier to calculate the business use of your home. Prior to developing the form, those claiming the expenses used a worksheet from Publication 587, Business Use of Your Home. To make it work, the filer first needs to calculate all other expenses because there is a limit as to the amount of expenses that can be claimed for business use of your home. A new line was added to the Schedule C to bring over the total expenses from the Form 8829 rather than using one of the "other" lines. IRS considered expanding the Form 8829 for Schedule F and employees but found that it is not common for those filers to qualify for the expenses deduction. Prior to 1999, expenses for business use of your home could be claimed only if your home was your principal place of business. Since farmers conduct their business outside of the home, farmers were not eligible and most employees were not eligible. With the change to "exclusive use for business" for proof of eligibility many more Schedule C, employees and some farmers became eligible to claim the expense deduction. It is still uncommon for most farmers to qualify since a large part of their business is conducted on other parts of the farm. Erickson contacted IRS' partners, a national farm coalition, whose representatives were very opposed to adding a line to carry over expenses from the Form 8829 to the Schedule F. They felt it might benefit a few farmers who meet the exclusive use for claiming an office in the home, but would create more confusion for the majority of farmers who conduct the major part of their business in other buildings on the farm. IRS agreed and the line will not be added to the Schedule F. Erickson clarified that the exclusive use rule applied not only to farmers but to Schedule C filers but by the nature of the business farmers typically have the office on another part of the farm. Paul Duquette added that the Schedule F instructions direct farmer who qualify for exclusive use to complete the worksheet and then put the total deduction on the "other" line. Max Scott asked Duquette, if in his experience, many farmers qualify for the exclusive use of the home criteria. Duquette replied that some of the farmers he knows do have an office in their home but he doesn't know of any who have an office set up in their home that would fit the exclusive use rule.

### Chair Report

See [Attachment 2](#). J.T. Wright asked if there were any questions or comments on the report. It was suggested the report be shared with the full panel.

**ACTION: Barbara Foley will post the chair report on TAPSpace and send an email notification to all panel members.**

## Area Recommendations

### Area 7 #4091 Information about IRS Forms and Publications

During an outreach, Wayne Whitehead met an elderly lady from Colorado who was spending time in California and went to the post office to pick up tax forms. She was told the post office no longer carried the forms and was given a piece of paper directing her to go to 1040.com for tax forms. This is a commercial website which does offer free downloadable tax forms but also sells other tax services. She next went to the library which also no longer carries the forms. The woman has always prepared her own tax return so did not want to go to a paid tax preparer and was not aware of Tax Aide or Volunteer Income Tax Assistance (VITA). Area 7 looked at the issue and decided to recommend the

IRS develop a poster stating the two sources of obtaining forms that the libraries and post offices can post at their sites. Area 7 suggested giving the forms number because the assistor will also provide information on how to contact the states for forms. Ferd Schneider agrees with the recommendation but to him the recommendation is too long and has too much verbiage. Schneider went back to the TAP Member Handbook and looked at instructions. Short and concise is mentioned several times; his objection is to the length but supports the proposal. Bill Bly seconded. Whitehead suggested the quality committee reword the proposal. Harvey Epstein thought the suggestion made it seem it is okay for the IRS to not supply forms locally. Whitehead replied that is not the intent but the poster is offered as an alternative for agencies such as libraries and post offices who can not afford to stock forms for the IRS. Harvey Epstein said Area 1 has received similar grassroots issues. He feels the IRS has responsibility to make forms available. Erickson said if taxpayers file a paper return, they are mailed tax forms based the next year. Sottile said the (Taxpayer Assistance Centers (TACs) do stock the most frequently requested items. Whitehead added that he lives in a university town and students are very comfortable using the internet to obtain forms. But, seniors are more willing to call to obtain the forms and that's why the Committee recommended having both sources on the poster. Duquette added that if the IRS develops this simple poster, it would strengthen the ability of taxpayers to know where to go to obtain forms at a reasonable price. Every area committee has heard this same complaint and there are some that come to the volunteer sites to obtain forms. Hank Mosler asked if the big spiral-bound notebook of forms is available to anyone who requests; it is. Erickson said IRS may already have a poster that would fit the need. Duquette noted that part of the recommendation is for IRS to distribute to all post offices and other outlets. Erickson was not pleased that a Post Office employee handed the taxpayer the paper with a commercial provider and said IRS does want taxpayers to know where to get tax forms and would prefer they obtain from IRS site as they have the most current version. The committee returned to the discussion on who should reword the recommendation. It was agreed that the originating area committee should do the first cut at rewording the proposal and then the quality review team add the finishing touch. **ACTION: Area 7 will pare down the IRS Forms and Publications recommendation and resubmit for consideration at the Joint Committee face-to-face meeting.**

#### **Area 6 #3400 IRA Minimum Distribution at age 70 1/2**

Information regarding Individual Retirement Arrangement (IRA) minimum required distributions at age 70 1/2 found in Forms 1040, U.S. Individual Income Tax Return and 1040A, U.S. Individual Income Tax Return, Instructions is not located in sections consistent with the subject of minimum-required distributions. This can cause confusion as to where to find the information or having the information available as a reminder. The benefit of adopting the recommendation is that taxpayers would find it easier to locate the information when they are ready to take their minimum distribution. It becomes more important as many baby boomers are now approaching the magic age and more people are impacted. Stan Wernz had the joy of passing that magic age and can't understand how one wouldn't know this requirement: the information is there when you first sign up for the plan; it is repeated each year when you are making contributions; there is a notice in the annual statement the year before there is a requirement to make a withdrawal during the year; and he received three letters regarding the withdrawal during the year. In addition, he received a phone call because he delayed the withdrawal until December. He likes where the information is because one would find the information when they are preparing their tax return and suggested repeating the information. Maryann Motza replied that the recommendation is not geared to tax preparers but to most taxpayers and most people would not read the entire section but go only to the section that meets their immediate need. She added that Area 6 would have no objection to having the tips in two places. It would raise the cost of the publication only slightly. Wernz added that if the taxpayer is making an entry on a line on the tax form, it is too late to make the deduction. Motza said then it is best to have the information in both places. Another concern is that many people have multiple IRA providers and the taxpayer needs to be aware that they all need to be considered when calculating the minimum distribution. Meyers asked if there were any other comments; there were none.

**DECISION: The Joint Committee reached consensus on elevating the Area 6 IRA Minimum Distribution after changing the recommendation to add the TIP to another section rather than moving the TIP to another section.**



### **Face-to-Face meeting**

Meyers said the meeting will begin Monday, June 25 at 8 a.m. and continue until 5 p.m. Sunday is a travel day. Panel discussions are scheduled Tuesday morning and the meeting Wednesday is scheduled from 8 a.m. to noon and travel home that afternoon. The goal is have draft agenda sent out and get back to chairs.

**ACTION: Tom Karwin should be placed on the face-to-face meeting for the Area 7 #3959 Filing by IRS recommendation. Sottile said IRS is very interested in receiving any feedback on the 1040 EZ, Income Tax Return for Single Filers and Joint Filers with No Dependents, because there is a project on rewriting the instructions.**

### **Success Stories**

Bernie Coston thanked his staff for ranking the 381 applications and is now ready to start interviewing. Thanks to the panel members and staff who assisted in the redesign of the position description and the creation of the frequently asked questions which are ready to go out to new applicants. Larry Combs submitted a draft annual report and a Communication subcommittee worked to finalize it. Thanks for the efforts of Steve Berkey, Larry Combs, Gil Yanuck, Elizabeth Warnecki, and Maryann Motza. The Communication subcommittee also suggested the information from the chairs be submitted timely and in a similar format. The goal is to have the annual report available by early August for the meeting with the Commissioner. Coston is working on setting a meeting time with the Commissioner and would like a date set by the Joint Committee face-to-face meeting. Coston thanked Sottile and Erickson for taking a look at TAP's issues and acting as liaisons for Wage and Investment (W&I) while trying to resolve some of the prior issues. He invited them to come back to provide input on issues on future TAP teleconferences. Sottile stated she definitely wants to engage the TAP and has some upcoming focus groups opportunities which involve TAP members. Sottile and Coston will meet once a month to discuss outstanding issues. Erickson added that as a result of input from TAP, the IRS has revised the Form W-4, Employee's Withholding Allowance Certificate. The 2007 version has a statement that refers the reader to Form W-4 P, Withholding Certificate for Pension or Annuity Payments, when the taxpayer has both a pension and wage income. He thanked TAP for the input.

### **Closing**

### **Meeting Adjourned**

Next Meeting: Wednesday, June 25, 26, and 27, 2007 in Denver, Colorado

### **Decisions:**

- The Joint Committee reached consensus on elevating the Area 6 IRA Minimum Distribution after changing the recommendation to add the TIP to another section rather than moving the TIP to another section.

### **Actions:**

- Barbara Foley will post the Chair Report on TAPSpace and send an email notification to all panel members
- Area 7 will pare down the IRS Forms and Publications recommendation and resubmit for consideration at the Joint Committee face-to-face meeting.
- Tom Karwin should be placed on the face-to-face meeting for the Area 7 #3959 Filing by IRS recommendation.



## Decision/Action Items from Prior Meetings:

### Decisions:

- The Joint Committee reached consensus to elevate Area 6 #3942 E-Services as written.
- The subcommittee lead will be Maryann Motza. She will recruit members for the team from TAP as a whole.
- 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. (10/12-14/2006)
- 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. (10/12-14/2006)
- Consensus to elevate Area 1 #3934, Form 8453 Usage Reduction with minor grammatical changes. (02/07/2007)
- Consensus to elevate Area 1 #3927 Form 8300 e-filing Capability with minor grammatical changes. (02/07/2007)
- Consensus to elevate Area 1 #3926 Form 8300 Filing Instructions with minor grammatical changes. (02/07/2007)
- Consensus to elevate Area 1 #3334, Form 1127 Revision. (02/07/2007)
- Consensus to elevate Area 6 #3233, Estimated Tax Payments Rules for Self-employed Taxpayers. (02/07/2007)

### Action Items:

- All Chairs should forward information on their success stories to their committee analyst who will forward them to the Communication Committee. (5/2/2007)
- All Program Analysts who receive information on TAP successes from their chairs should forward that information to the Communication Committee Analyst.
- Dorothy Havey asked that Joint Committee members with further questions or concerns regarding the gold star proposal email them (5/2/2007)
- All members should send ideas on low-cost ways to publicize the TAP vision to Gil Yanuck, a TAP member on the Communication Committee, or to Barbara Toy who will make sure it is forwarded. (4/4/2007)
- Bob Meyers and JT Wright will work on a time line for the Annual Report and will bring it to the full Joint Committee for approval. (4/4/2007)
- The area chairs need to review the Communication Strategy, set priorities and develop a work plan to accomplish the strategies during the year. (March 7, 2007)
- Toy will send out the Joint Committee meeting survey after each meeting. (March 7, 2007)
- 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.
- 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
- Any one who finds grammatical errors in the Joint Committee pre-read materials such as minutes and referrals should send the suggested corrections to Barbara Toy. (02/07/2007)



**Taxpayer Advocacy Panel (TAP)  
Joint Committee Teleconference Minutes  
Wednesday, May 2, 2007 - 1 P.M. ET**

[Attachment 1](#)

**Designated Federal Official**

Bernie Coston, TAP Director

**Members Present**

J. T. Wright, TAP Chair  
Robert Meyers, TAP Vice-chair  
Bill Bly, Chair, Burden Reduction  
Paul Duquette, Chair, VITA  
Dorothy Havey, Chair, Area 1  
Tom Karwin, Chair, Communication  
Merijane (M J) Lee, Chair, AdHoc  
Maryann Motza, Chair, Area 6  
Hank Mosler, Chair, Area 3  
Ferd Schneider, Chair, Area 4  
Max Scott, Chair, Notices Committee  
Lynwood Sinnamon, Chair, Area 2  
Stanley Wernz, Chair, EITC  
Wayne Whitehead, Chair, Area 7  
Ken Wright, Chair, Area 5  
Bruce Zgoda, Vice-chair, TAC Committee

**Members Absent**

Jerald Fireman, Chair, TAC Committee  
Staff Present  
Kayla Walker, TAP Manager  
Barbara Toy, Program Analyst  
Patti Robb, Note Taker  
Steve Berkey, National Office Program Analyst  
Nancy Ferree, TAP Manager  
Sandra Ramirez, TAP Manager  
Judi Nicholas, TAP Manager  
Inez DeJesus, Program Analyst  
Audrey Jenkins, Program Analyst

**Guests:**

Kimberly Brown, Area 2  
Pat Bryant, Area 4  
Ben Chapman, Area 2  
Marilyn Clapp, Area 6  
Harvey Epstein, Area 1  
Hal Gadon, Area 1  
Ed Uhrig, Area 6

**Welcome/Announcements/Review Agenda**

J.T. Wright welcomed everyone and reviewed agenda. He thanked everyone for responding to the meeting satisfaction survey and noted that this meeting's agenda is revised based on the feedback from the survey.



## Roll Call

Quorum met.

## National Office Report

All have not received report for April 2007.

**ACTION: Barbara Toy will redistribute the National Office report for April 2007.**

See [Attachment 1](#) for report. There were no questions regarding the report. Bernie Coston added that the open staff positions, the senior analyst and secretary should be filled in June or July. It was a good recruitment closed effort that closed on Monday, April 30 th. There were 382 completed on-line applications and four faxed to the Atlanta office. There may be a few additions for those received with a postmark of the 30th.

## Success Stories

Hank Mosler said there have been grass roots issues raised regarding the Taxpayer Assistance Centers (TAC) and TAP has engaged in an ongoing dialog with the Internal Revenue Service (IRS) regarding the issues. Steve Berkey mentioned that the Communication Committee will be working on updating the current listing of success stories at their upcoming face-to-face meeting.

**ACTION: All Chairs should forward information on their success stories to their committee analyst who will forward them to the Communication Committee.**

Dave Meister and Paul Duquette were interviewed on the radio as a result of the TAP recruitment news release. TAP received a number of contacts for additional information on recruitment as a result of that call. Coston added that as a result of a news release and extra efforts on recruitment, TAP received five applications in final status from Puerto Rico. Mosler said there was a nice write up about Dale Cooper being a TAP member. J.T. Wright noted that all TAP members have done a great job with interviews on television, radio and newspapers this year.

## Area Recommendations

### Area 6 #3942 E-Services

This issue was introduced at the last meeting and relates to the E-services online tool for practitioners. It was brought to TAP because preparers had concerns about using their personal Adjusted Gross Income (AGI) to sign up for this service. When the Area reviewed the website to research the problem, they identified inconsistent terminology and the explanation for why the AGI information is necessary was not clear. However, the Area found the issue as brought to TAP was a non-issue and that the IRS has valid reason for requesting the information. Area 6 feels the site can be improved and that it should better explain of why the personal AGI is necessary. J.T. Wright asked if anyone had questions concerning the recommendation. Hank Mosler asked if there was any feedback from IRS Subject Matter Experts concerning the changes. Motza said they reviewed it and did not have any negative feedback. Motza added that Area 6 is concerned about the very small number using this very useful service and their concern is that preparers are not registering because of the inconsistencies in the terminology and their reluctance in providing their personal AGI and how that information is used by the IRS. Ferd Schneider added that the suggested wording in the recommendation clarified why the AGI is needed. J.T. Wright asked if anyone objected to elevating this recommendation to the IRS as written. No objections were raised.

**DECISION: The Joint Committee reached consensus to elevate Area 6 #3942 E-Services as written.**

### Area 1—Gold Star Proposal

Dorothy Havey said TAP generally comments on and works on what the IRS could do better, but, on the other hand, Area 1 felt TAP should also recognize people or areas within the IRS when they do a really great job. Doing this could also increase TAP's recognition. Presentations could be made at the TAP annual meeting. Area 1 doesn't see this recognition process as being onerous or bulky and suggests it be tracked similar to how our issues are tracked. The Area did not set a frequency for the



recognition as it is meant to recognize a significant contribution and not be routinely awarded. Schneider does not think this is a good idea because TAP does not know enough about the inner workings of the IRS to know what is and what is not extraordinary. Not being familiar on what the IRS' employees are expected to do, TAP can't judge what is extraordinary. Havey said Area 1's goal is to positively reinforce when IRS does a job well. Lyn Sinnamon thinks the gold star could be used to recognize when the IRS helps TAP complete its mission. Havey pointed out that this is meant to recognize an accomplishment that is beneficial to taxpayers. Wayne Whitehead asked if the Joint Committee would make a decision as to who would get this award. Havey said Area 1 envisioned forming a subcommittee to make the determination. Stan Wernz said he had some experience with this in the school system and found a reward system can create problems because some people are passed over, also more than one person can be performing in the same manner and if only one person is rewarded, it causes hard feelings. Also, there can be difficulty in identifying the correct person or group to get the award. Havey said this would not be a monthly event. Bob Meyers noted there recently was an article in the paper about how many managers feel that recognition is overdone and added that he feels lukewarm to this proposal. It was generally agreed that TAP does not have the expertise to know when the IRS is doing an outstanding job or when it is what the employee or the group is expected to do. J.T. Wright said it sounds like the Joint Committee does not have consensus and the proposal should go back for further evaluation and be presented at a later date.

**ACTION: Havey asked that Joint Committee members with further questions or concerns regarding the gold star proposal email them to her.**

**ACTION: Havey will take the comments concerning the Gold Star proposal back to the Area 1 Committee to review and consider. Hank Mosler suggested this recommendation be further discussed at the face-to-face meeting in Denver.**

#### **Chair Report**

This time will be used to report on activities going on within TAP that is important for Joint Committee to discuss. J.T. Wright said that Commissioner Everson resigned which interferes with TAP's ability to show how valuable a resource TAP can be. It is not likely that a new commissioner will be named in the short term and TAP is looking at meeting with whoever is designated to act until a new Commissioner is appointed. Maryann Motza said TAP should wait until a replacement is named because the former Commissioner is already thinking of his new position and the new person may be overwhelmed and suggested waiting until fall.

Tom Karwin said he looked at the Joint Committee minutes from last June. A subcommittee was formed to review the Taxpayer Assistance Blueprint (TAB) report and bring comments back to the Joint Committee. He suggested that a subcommittee be formed to look at the TAB report and develop TAP's position on the blueprint to present to the acting commissioner. Meyers agreed and added that to ensure TAP maintains momentum on this issue; it would be worthwhile to prepare now rather than wait until a meeting date is identified. It was agreed that it was a good idea to identify topics for TAP to present and it was suggest that time be set at the Denver meeting to work these issues.

**ACTION: The topics to discuss at the meeting with the Commissioner will be part of the agenda for the Joint Committee in Denver.**

Wayne Whitehead said one important thing TAP needs to do at the meeting is to introduce the vision statement. It was suggested that a subcommittee be formed to develop the topics for discussion prior to the Denver meeting:

**DECISION: The subcommittee lead will be Maryann Motza. They will recruit members for the team from TAP as a whole.**

**ACTION: The Commissioner Topic Subcommittee will put together a written report whose focus will be driven by the TAP vision statement. The report will be reviewed at the Denver meeting.**

#### **Proposed Review of Joint Committee Referrals**

Concern was addressed at the amount of time taken during the last meeting to review referrals. A suggested way to avoid this is to provide the opportunity to ask key questions before the meeting. Set a period of time to review, discuss, and respond to a key member for clarification regarding the



recommendation. If the questions are raised prior to the Joint Committee meeting, the Committee comes to the meeting able to make the decision to elevate the recommendation or not. It frustrates everyone when there are too many questions clarifying the issue, the discussion should be on whether the issue meets TAP's mission and should be elevated. Meyers and J.T. Wright will draft a process to present by the face-to-face meeting in June.

**ACTION: Meyers and J.T. Wright will draft a process for Joint Committee Referrals to present by the face-to-face meeting in June.**

Karwin noted that many committees have worked an issue for two years and it would be a shame to only allow five minutes for discussion on the agenda; these topics deserve full consideration. J.T. Wright wants to ensure a new process is an improvement and would like everyone's input.

#### **Face to Face Meeting Info**

The face-to-face meeting will be held at the Warwick Hotel in Denver, Colorado. J.T. Wright said the agenda is continuing to develop and he welcomed any additional input. MJ Lee's suggestion to include a discussion on member effectiveness has been included already. Coston also received suggestions and thanked the members for their input.

**ACTION: All should submit agenda items for the Joint Committee face-to-face meeting by close of business Friday, May 11, 2007.**

#### **Approval of April Minutes**

**ACTION: Motza found a couple errors in the April Minutes and will forward an edited version to Toy.**

**DECISION: The Joint Committee reached consensus on approving the April 4, 2007 minutes after incorporating the corrections mentioned. Meyers also asked that Steve Berkey and Mary Ann Delzer be recognized for the preparations for the successful Omaha Town Hall meeting.**

#### **Closing**

The visitors were asked if they had comments. Barbara DelBene asked if there was an issue with IRS not recognizing their own employees. If so maybe TAP should take a broader approach that the IRS be encouraged to recognize their employees--take a proactive approach.

#### **Meeting Adjourned**

**Next Meeting: Wednesday, June 6, 2007, at Noon ET**

#### **DECISIONS:**

- The Joint Committee reached consensus to elevate Area 6 #3942 E-Services as written.
- The subcommittee lead will be Maryann Motza. They will recruit members for the team from TAP as a whole.
- The Joint Committee reached consensus on approving the April 4, 2007 minutes after incorporating the corrections mentioned.

#### **ACTION ITEMS:**

- **Barbara Toy** will redistribute the National Office report for April 2007.
- **All Chairs** should forward information on their success stories to their committee analyst who will forward them to the Communication Committee.
- Dorothy Havey asked that Joint Committee members with further questions or concerns regarding the gold star proposal email them to her.





- The topics to discuss at the meeting with the Commissioner will be part of the agenda for the Joint Committee in Denver.
- The Commissioner Topic Subcommittee will put together a written report whose focus will be driven by the TAP vision statement. The report will be reviewed at the Denver meeting.
- All should submit agenda items for the Joint Committee face-to-face meeting by close of business Friday, May 11, 2007.
- Maryann Motza found a couple errors in the April Minutes and will forward an edited version to Toy.

### **Decision/Action Items from Prior Meetings:**

#### **DECISIONS:**

- 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. (10/12-14/2006)
- 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. (10/12-14/2006)
- Consensus to elevate Area 1 #3934, Form 8453 Usage Reduction with minor grammatical changes. (02/07/2007)
- Consensus to elevate Area 1 #3927 Form 8300 e-filing Capability with minor grammatical changes. (02/07/2007)
- Consensus to elevate Area 1 #3926 Form 8300 Filing Instructions with minor grammatical changes. (02/07/2007)
- Consensus to elevate Area 1 #3334, Form 1127 Revision. (02/07/2007)
- Consensus to elevate Area 6 #3233, Estimated Tax Payments Rules for Self-employed Taxpayers. (02/07/2007)

#### **ACTION ITEMS :**

- All members should send ideas on low-cost ways to publicize the TAP vision to Gil Yanuck, a TAP member on the Communication Committee, or to Barbara Toy who will make sure it is forwarded. (4/4/2007)
- Bob Meyers and J.T. Wright will work on a time line for the Annual Report and will bring it to the full Joint Committee for approval. (4/4/2007)
- The area chairs need to review the Communication Strategy, set priorities and develop a work plan to accomplish the strategies during the year. (March 7, 2007)
- Toy will send out the Joint Committee meeting survey after each meeting. (March 7, 2007)
- 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.
- 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
- Any one who finds grammatical errors in the Joint Committee pre-read materials such as minutes and referrals should send the suggested corrections to Barbara Toy. (02/07/2007)



**Taxpayer Advocacy Panel (TAP)  
Joint Committee Teleconference Minutes  
Wednesday, April 4, 2007 - 1 p.m. ET**

**Designated Federal Official**

Bernie Coston, TAP Director

**Members Present**

J. T. Wright, TAP Chair  
Robert Meyers, TAP Vice-chair  
Bill Bly, Chair, Burden Reduction  
Paul Duquette, Chair, VITA  
Dorothy Havey, Chair, Area 1  
Tom Karwin, Chair, Communication  
Merijane (M J) Lee, Chair, Ad Hoc  
Maryann Motza, Chair, Area 6  
Hank Mosler, Chair, Area 3  
Ferd Schneider, Chair, Area 4  
Max Scott, Chair, Notices Committee  
Lynwood Sinnamon, Chair, Area 2  
Stanley Wernz, Chair, EITC  
Wayne Whitehead, Chair, Area 7  
Ken Wright, Chair, Area 5  
Bruce Zgoda, Vice-chair, TAC Committee

**Members Absent**

Jerald Fireman, Chair, TAC Committee  
Tom Karwin, Chair, Communication

**Staff Present**

Sandy McQuin, TAP Manager  
Barbara Toy, Program Analyst  
Patti Robb, Note Taker  
Steve Berkey, National Office Program Analyst  
Sandra Ramirez, TAP Manager  
Judi Nicholas, TAP Manager  
Inez DeJesus, Program Analyst  
Audrey Jenkins, Program Analyst

**Guests:**

Kimberly Brown, Area 2  
Pat Bryant, Area 4  
Ben Chapman, Area 2  
Marilyn Clapp, Area 6  
Harvey Epstein, Area 1  
Hal Gadon, Area 1  
Ed Uhrig, Area 6

**Welcome/Announcements/Review Agenda**

JT Wright welcomed everyone and reviewed agenda.



## **Roll Call**

Quorum met.

## **National Office Report**

Bernie Coston asked if there were any questions regarding his office report (attached). There were none. Coston provided a recruitment update—185 applications were submitted as final. There are currently 382 applications in draft. There are no final applications from Idaho, North Dakota, Vermont, and Puerto Rico. TAP Manager Nancy Ferree has been working with the Florida Local Taxpayer Advocate (LTA), who was the former LTA in Puerto Rico, to reach more potential applicants for Puerto Rico. TAP Staff is trying to get publicity in Wall Street Journal as it was the source cited by many applicants as to how they heard about TAP. The people who have an application in draft form will be contacted to encourage them to finalize their application; the final date to submit an application is April 30, 2007. For the first time, TAP has had minimal problems with the online application process. A question was raised on how far TAP goes to achieve geographical diversity within a state such as California. Coston replied that TAP tries for a good geographical diversity, but does not want to bypass good candidates.

## **Success Stories**

Coston noted that one issue from the Omaha town hall meeting is already resolved. The issue was raised that the Form 1040 Schedule F, Profit or Loss from Farming, unlike the Form 1040 Schedule C, Profit or Loss from Business (Sole Proprietorship), does not have a line to carryover expenses reported on from Form 8829, Expenses for Business Use of Your Home. The expenses must be reported on the "other" lines on the Form 1040 Schedule F. The suggested resolution was to include the line on the Form 1040 Schedule F. The Internal Revenue Service (IRS) agreed to include the line when the new form is published.

Bob Meyers was at the Omaha town hall meeting and complimented Christopher Miller, Public Affairs Specialist, who did an incredible job on getting the word out. Meyers was interviewed on several radio stations and also did a television interview due to Miller's work. The carryover has been tremendous and three people recognized Meyers from television and brought issues to him. About 70 people attended this town hall meeting. National Taxpayer Advocate Nina Olson did a great job. Panel members Ken Wright, Chris Freeman, and Lee Stieger were also at the town hall. Representatives from a congressional office and two senator's offices and the Nebraska Tax Commissioner Douglas Ewald attended as well. One of the writers from Associated Press wrote a story which was picked up by many newspapers across the IRS as well as in Great Britain.

Mary Ann Motza reported that the Phoenix town hall went well too. There were at least 50 citizens in attendance. There was a great deal of discussion and TAP got good issues from this meeting. TAP Manager Judi Nicholas said they also had great support from their media folks. Olson engaged the participants wonderfully and the town hall session ran so late, there was no time for the focus group. Many issues were raised that related to the Offer in Compromise (OIC) including the twenty percent down payment and centralization. Other issues raised were back-up withholding and social security garnishment. TAP members did a superb job conveying what TAP is and why someone might want to communicate ideas to the TAP or why someone might want to consider applying for TAP. A gentleman from the local Low Income Tax Clinic (LITC) talked about some homeless issues but ran out of time.

Max Scott reported that the Notices Committee held their face-to-face in Atlanta, GA which was an excellent meeting. He also noted that Olson had an article in the Money Magazine.



## Communication Committee Report

Tom Karwin said the Communication Committee met about ten days ago. The committee discussed publicizing the TAP vision statement. There is not an explicit budget for publicizing it so the committee is looking for low cost suggestions. Send any ideas on low-cost ways to publicize to TAP Member Gil Yanuck, who is heading that committee.

**ACTION: All members should send ideas on low-cost ways to publicize the TAP vision to Gil Yanuck, a TAP member on the Communication Committee or to Barbara Toy who will make sure it is forwarded.**

The survey of new members will be done by email and should be sent out soon. The committee is also working on eliminating the duplication of announcements from various TAP sources. The TAPSpace demo should be available late April or early May. Yanuck said it would be in the best interest of TAP for the Communication Committee to review the annual report before it is published. Program Analyst Barbara Toy said Larry Combs, the former TAP chair, expected to have a draft completed by next week for the Joint Committee to review. Members expressed concern that the annual report is not available yet. Members would like to set a practical date for the completion of this report. Toy pointed out that part of the delay this year was the individual committee reports had a later due date. Another part of the problem is that Issue Committee Chairs do not report the recommendations sent to the Program owner on the monthly committee reports throughout the year but include the information in the annual report. Toy needs to check each of the annual reports against the database to make sure that all the recommendations are properly recorded which is time consuming.

**ACTION: Bob Meyers and JT Wright will work on a time line for the Annual Report and will bring it to the full Joint Committee for approval.**

## Area Recommendations Area 2 #3743 Form W-9 Revision

Area 2 is recommending a modification to Form W-9 to provide additional options in the firm type box; add a box for the telephone number of the submitter specifying that completing this box is optional and updating the instructions to reflect these changes. They are also recommending that the Internal Revenue Service (IRS) reduce the reading level required to that of a high school graduate. These modifications will greatly minimize errors in filling out the form. Stan Wernz thought it would be more confusing; Ferd Schneider also expressed confusion at the proposed solution. Ken Wright explained that a Limited Liability Company (LLC) is formed under state law but has no federal tax classification. If you have an LLC that has only one member it is called a disregarded entity; meaning it has no significance for Federal tax purposes and is considered a sole proprietorship. A two person LLC by default is partnership. The sole proprietor or the partnership can file an election to file as a corporation. Ken Wright thinks the IRS has a difficult time explaining what an LLC is. Schneider asked why it is important to know whether the filer is an individual, a partnership or a corporation. Wright answered there are different filing reporting requirements for the different entities. JT Wright said it sounds like there needs to be further discussion before we elevate this issue and asked if the committee agreed to return the recommendation to the Area for more work.

**DECISION: The Joint Committee agreed to send the Area 2 recommendation, #3743, Form W-9 back to Area 2 for more work.**

**ACTION: Lyn Sinnamon will bring Area 2 #3743 Form W-9 Revision back to Area 2 for revision.**

Ken Wright offered to be on a conference call with Area 2 to answer questions on LLCs to help work on this issue. Hank Mosler asked who owns the job to communicate back to the Area that their recommendation needs more work. JT Wright answered that it is the chair's responsibility. The Joint Committee does acknowledge all the hard work the committee has already done; however, the Joint Committee has to have understanding of the issue before a decision can be made. The question was raised on how the recommendation was put on the agenda and how it got through quality review if these questions were unanswered. The quality review's scope is to look at the spelling and grammar



and the overall logical flow of the recommendation. It is outside of the team's parameters to comment on the merits of the proposal. Meyers added that the questions raised exceed what the quality review team is supposed to do. The Quality Review team is supposed to look at the issues to make sure they are clearly explained and understood. When the Joint Committee looks at an issue, it is from a different angle, is this recommendation something the whole TAP can support. The area chairs need to reinforce that when the Quality Review Team or the Joint Committee critiques an issue, it's not to denigrate the issue, they are trying to make sure the issue is clear and credible and also taking a look at how the IRS will perceive it. MaryAnn Motza is on the Quality Review Team and she was surprised by what Area 6 missed and thought was stated clearly but was misunderstood by the quality review team. It is always good to have a fresh set of eyes look at any document. Lyn Sinnamon stated that he would like to bring the recommendation back to the area so they can add to the background and the analysis so the IRS can readily accept it.

### **Area 6 #3942 E-Services**

Area 6 is recommending reducing the concerns of each tax professional who must disclose his/her prior year Adjusted Gross Income (AGI) as a requirement to register for IRS e-services. Additionally, the committee seeks clarity and consistency in the terminology used on the e-services web site. There is concern among professionals about using their personal AGI when signing up for e-Services. This is a real concern if they are part of a group or corporation. The Area found some inconsistencies in the language used in the explanation of why it is necessary to provide the information, but found the IRS had a very logical reason to request it. Area 6 recommended clarifying the language and suggested specific wording. The recommendation has many pages because it includes mock-up pages of how IRS can modify the web site. There are some costs involved in changing the site; however the benefits outweigh the barriers. The costs are minimal to make the changes and would address the concerns of those professionals who are using E-Services. There are only 56,000 users at this time which is an incredibly small number.

Schneider asked there be more time to review the issue before the Joint Committee makes a decision. Agreement was reached for recommendation to be put on May's agenda.

**DECISION: Move Area 6, #3942 E-Services to the Joint Committee's May agenda.**

### **Face-to-Face meeting**

After doing a cost comparison of several cities, Denver is least expensive; Chicago second. The committee will meet in Denver on June 24-26, 2007 and in Chicago in October. The length of meeting is at discretion of the agenda. The committee could potentially work into the evening to avoid having to meet Wednesday morning.

**ACTION: Coston, JT Wright, and Meyers will work up a tentative agenda for the May conference call to help set times for the face-to-face meeting.**

### **Issues for the Commissioner**

If you have issue suggestions to speak to the Commissioner about, forward them to JT Wright and Meyers before the new deadline which is changed to the end of April. Coston said he will try to set up a meeting with the Commissioner toward the end of May. He may have issues he would like us to look at and those could be presented to the full committee at the face-to-face meeting in June.

**ACTION: All members should send their suggestions to J.T. Wright and Bob Meyers regarding issues to discuss with the commissioner by April 30, 2007.**

### **Suggested Topics for the Face-to-Face Agenda**

Suggestions will be put on the agenda for the face-to-face meeting in Denver.



### **Approval of March minutes**

Decision: March 7, 2007 Joint Committee minutes approved by consensus.

### **Closing**

Meeting evaluations will be sent out to the full committee. Please fill out as soon as the meeting is completed and forward to Toy.

### **Meeting Adjourned**

Due to time constraints, not all agenda items were addressed. They will be carried forward to the May meeting.

### **Next Meeting is May 2, 2007, at 1 pm ET**

#### **Decisions:**

- The Joint Committee agreed to send the Area 2 recommendation, #3743, Form W-9 back to Area 2 for more work.
- Move Area 6, #3942 E-Services to the Joint Committee's May agenda.
- March 7, 2007 Joint Committee minutes approved by consensus.

#### **Action Items:**

- All members should send ideas on low-cost ways to publicize the TAP vision to Gil Yanuck, a TAP member on the Communication Committee, or to Barbara Toy who will make sure it is forwarded.
- Bob Meyers and JT Wright will work on a time line for the Annual Report and will bring it to the full Joint Committee for approval.
- Lyn Sinnamon will bring Area 2 #3743 Form W-9 Revision back to Area 2 for revision.
- Coston, JT Wright, and Meyers will work up a tentative agenda for the May conference call to help set times for the face-to-face meeting.
- All members should send their suggestions to J.T. Wright and Bob Meyers regarding issues to discuss with the commissioner by April 30, 2007.

### **Decision and Action Items from Previous Meetings**

#### **DECISIONS:**

- Consensus on approving the February 7, 2007 Joint Committee minutes
- 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. (10/12-14/2006)
- 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. (10/12-14/2006)
- 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. (10/12-14/2006)
- Communication Strategy approved as presented. (11/01/2006)



- Success stories should be sent to all members via email prior to the Joint Committee teleconference. (02/07/2007)
- Consensus to elevate Area 1 #3934, Form 8453 Usage Reduction with minor grammatical changes. (02/07/2007)
- Consensus to elevate Area 1 #3927 Form 8300 e-filing Capability with minor grammatical changes. (02/07/2007)
- Consensus to elevate Area 1 #3926 Form 8300 Filing Instructions with minor grammatical changes. (02/07/2007)
- Consensus to elevate Area 1 #3334, Form 1127 Revision. (02/07/2007)
- Consensus to elevate Area 6 #3233, Estimated Tax Payments Rules for Self-employed Taxpayers. (02/07/2007)

#### **ACTION ITEMS:**

- A discussion of the Joint Committee face-to-face meeting will be added to the April 4th Joint Committee meeting. (March 7, 2007)
- All members should forward any issues they believe should be brought up to the Commissioner to Wright and Meyers by March 28, 2007. (March 7, 2007)
- The area chairs need to review the Communication Strategy, set priorities and develop a work plan to accomplish the strategies during the year. (March 7, 2007)
- Toy will put responses to issues on TAPSpace
- Toy will send out an email to the chairs, vice-chairs and staff to see who will be attending each training session. (March 7, 2007)
- Toy will send out the Joint Committee meeting survey after each meeting. (March 7, 2007)
- Wright and Meyers will develop a process for discussing Joint Committee referrals via email prior to the meeting and document the process. (March 7, 2007)
- Wright and Meyers will put information together and present to the committee at the April 4th Joint Committee meeting. (March 7, 2007)
- J. T Wright will share the area's outreach reporting template with the Communication Committee by sending to Judi Nicholas
- 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.
- 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
- Any one who finds grammatical errors in the Joint Committee pre-read materials such as minutes and referrals should send the suggested corrections to Barbara Toy. (02/07/2007)

#### **TAP Director National Office Update April 4, 2007**

Following is a summary of issues from the TAP Director for the TAP meeting scheduled for April 4, 2007.

#### **Budget**

TAP's 2007 budget was approved by the NTA's office. The National Taxpayer Advocates office was very generous in our allocation, while other offices were forced to take severe cuts, the TAP budget request was approved with a very small decrease. As a result, all face to face meetings, town hall and tax forums are fully funded for the year. Recent meetings completed in March:

- Brooklyn Town Hall Meeting, March 6, 2007
- Notices face to face, Atlanta, March 14-16, 2007



- Omaha Town Hall Meeting, March 22, 2007
- Phoenix Town Hall & face to face, March 29-31, 2007

#### Upcoming Meetings in April:

- Area 4 face to face, Milwaukee WI, April 19-21
- Area 7 face to face, San Diego CA, April 19-21
- Area 2 face to face, Raleigh NC, April 26-28

#### **TAP Staff**

TAP welcomes Kayla Walker an analyst from TAS who will be acting as the manager of the Milwaukee WI office effective April 16, 2007. We also welcome Anita Fields, secretary for the Plantation FL office. Susan Gilbert, senior analyst on the Directors staff will be going on a 60 day developmental assignment effective April 16, 2007.

#### **Recruitment**

Recruitment is currently moving at an excellent pace. As of close of business on Friday March 30th we had received 152 completed applications and 355 in draft status. Applications will be accepted through April 30, 2007...

#### **Town Halls**

With an aggressive schedule the National Taxpayer Advocate conducted three "TAP Town Hall Meetings" during the month of March. Events were conducted in Brooklyn NY, Omaha NE, and Phoenix AZ. All venues were well attended and resulted in numerous issues being generated for TAP members. One point of interest, at the Omaha event a citizen brought the issue of lack of information on the Schedule F form instructing farmers of possible business expenses. The NTA personally took this issue back to the IRS, and it was immediately accepted. This is a great example of a TAP success story.





**Taxpayer Advocacy Panel (TAP)  
Joint Committee Teleconference Minutes  
Wednesday, March 7, 2007 - 1 p.m. ET**

**Designated Federal Official**

Bernie Coston, TAP Director

**Members Present**

J. T. Wright, TAP Chair  
Robert Meyers, TAP Vice-chair  
Bill Bly, Chair, Burden Reduction  
Paul Duquette, Chair, VITA  
Jerald Fireman, Chair, TAC Committee  
Tom Karwin, Chair, Communication  
Merijane (M J) Lee, Chair, AdHoc  
Maryann Motza, Chair, Area 6  
Hank Mosler, Chair, Area 3  
Ferd Schneider, Chair, Area 4  
Max Scott, Chair, Notices Committee  
Lynwood Sinnamon, Chair, Area 2  
Stanley Wernz, Chair, EITC  
Wayne Whitehead, Chair, Area 7  
Ken Wright, Chair, Area 5  
Bruce Zgoda, Vice-chair, TAC Committee

**Members Absent**

Dorothy Havey, Chair, Area 1

**Staff Present**

Steve Berkey, acting TAP Manager  
Barbara Toy, Program Analyst  
Patti Robb, Note Taker  
Sandra Ramirez, TAP Manager  
Judi Nicholas, TAP Manager

**Guests:**

Kimberly Brown, Area 2  
Gil Yanuck, Area 7  
Ben Chapman, Area 2  
Marilyn Clapp, Area 6  
Harvey Epstein, Area 1  
Hal Gadon, Area 1  
Ed Uhrig, Area 6

**Welcome/Announcements/Review Agenda**

JT Wright welcomed everyone and reviewed agenda.

**Roll Call**

Quorum met.



## National Office Report

Bernie Coston received news that the Taxpayer Advocacy Panel's (TAP) budget has been approved and TAP will be able to fund everything needed—the face-to-face meetings, the town halls, outreaches, and the tax forums. Coston attended the Brooklyn town hall meeting last night, Tuesday, March 6, 2007. Dorothy Havey presided over the meeting which was held at Brooklyn Borough Hall. It was a great setting and about 35-40 people attended. The National Taxpayer Advocate (NTA), Nina Olson, talked about the tax gap, confusion on compliance, how the Internal Revenue Service (IRS) needs to have more presence in communities and private debt collection. Members from both Areas 1 and 2 supported the town hall meeting.

Steve Berkey will be sending out an email with a link to the new TAP to staff and members of the Communication Committee to test this year's on-line application. Members of the Joint Committee who are interested in testing the application should let Steve Berkey know. The testing period is Friday, March 16 (close of business) through Tuesday, March 20 at Noon.

## Vision Statement

### ***"Citizen Volunteers, Valued for Improving IRS Services"***

One of the problems TAP has suffered is not being known internally to the IRS as well as externally to the public. In addition, TAP is not valued for its input and people do not know what TAP is, what it does or who it serves. This new vision statement remains true to our mission statement and charter. Coston asked for comments on the statement. J.T. Wright said the statement is simple but to the point. Jerry Fireman asked why the word citizen was used and not just volunteers. For two reasons, first, the panel was originally known as the Citizen Advocacy Panel and second members are required to be a citizen. Next steps, will be to develop performance measures and a way to market TAP to meet the vision both internally and externally. The previous statement used the word voice but Coston's thought is that the voice portion will come with being valued. Wright said the more he reads the statement, the better he likes it. A mission statement needs to be brief enough that both the mission and vision statements can be remembered easily.

## Communication Committee Report

Wright said Tom Karwin will explain how chairs should be using the communication strategy. Karwin said the Communication Committee was created and given responsibility to pursue variety of communication tasks. The strategy was developed to guide the committee in this responsibility. The committee listed all the communication tasks, identified them as internal or external and listed the responsible party for those tasks. The Internal and External Communication subcommittees are drawing up work plans for those tasks. Many tasks are the responsibility of the Communication Committee, some are the responsibility of the Joint Committee and there are some which are clearly the responsibility of the area. The responsible party first reviews the list and then sets the priority level for the assigned strategies. Next each area committee has to develop a work plan. Wright asked how often the area committee would review the strategy. Karwin replied that each committee decides how often to review on their own. Bob Meyers said that developing the strategy helped the Communication Committee understand and identify its role of the committee within TAP. The Communication Committee is relatively new in the organization and this helped in defining the role of the Committee and the roles of the other committees and staff. TAP identified a long list of communication items that are desirable so committee had to set priorities to focus on the most important. Wright said that since the strategy items in this document have been identified as relatively important tasks for TAP to accomplish, the responsible parties need to review and develop a work plan. MaryAnn Motza added that TAP is not well known or valued within the organization or externally which gets back to the value of the vision statement. The Communication Committee was formed to close that gap. Wright said that this is a management tool to help chairs stay focused so TAP's communication efforts have maximum impact and accomplish its goals. Karwin said the next part is to establish the measures to determine if TAP is meeting its goals.



**ACTION: The area chairs need to review the Communication Strategy, set priorities and develop a work plan to accomplish the strategies during the year.**

### **Area Recommendations**

Two recommendations were received during the month but not prior to the 15th. The Quality Review Committee is meeting on the March 21st. If the referrals don't need to be substantially changed, they will be on the agenda for the April 4th meeting. Wright commended the team for volunteering and their organizing efforts.

### **Ideas to improve our meetings: Matrix of all the issues**

The previous Joint Committee decided to include only active issues on the List of TAP issues report. A separate report is run showing the issues in the parking lot. These reports are found on TAPSpace in List of TAP Issues folder in the reading room. The list of TAP Issues is the active issues from all area and issue committees; the parking lot report listed in this folder is also for all area and issue committees. (Please note that area committees and some issue committees receive a List of TAP Issue report from their program analyst which lists both the active and parking lot issues. Both statuses are on this report to help the committee prioritize their work load).

**Table with one line for each issue organized by category (parking lot, being worked on by area, submitted to joint committee, approved by JC and submitted to IRS, accepted by IRS, rejected by IRS with the date the item past each gate). Each line entry would have the number, title, area, and perhaps a comment.**

Had a report like this at one time but several years ago a Joint Committee subcommittee looked at all the TAP reports; decided that some were repetitive and combined the reports into the Recommendation Status Summary Report. Training on the use of this report is scheduled – for March 28 at Noon ET or April 11 at Noon ET. It is asked that members hold off with suggestions on improving the report until after the training. The Vice-chairs will also be encouraged to attend this training. This is two separate sessions, you do not need to attend both but choose one or the other.

**ACTION: Toy will send out an email to the chairs, vice-chairs and staff to see who will be attending each training session.**

**We need a report on the status of '05 & '06 issues elevated to the IRS for which we have not received a response**

Wright said that TAP does need a tool to follow various responses from the IRS. Hank Mosler has developed a system for tracking Area 3's issue which may be useful for tracking the Joint Committee recommendations as well. However, again, it was asked that members wait until after the training to make suggestions on improving the current report.

### **Suggested Topics for Joint Committee Agenda:**

Coston said that TAP is looking at ways to do a better job on building the Joint Committee agendas and that is why this question was added to the Meeting Satisfaction Survey

### **Town Hall--recommended role for TAP areas**

TAP wants some continuity as far as hosting a town hall meeting. To do this, area committee members and staff hold conference calls to build the agenda and discuss roles. Dorothy Havey did a fantastic job as moderator of the first town hall held in Brooklyn. Havey used the template based on Ferd Schneider's from the town hall last year. It is used as a model and customized for each town



hall. The role of members that volunteer is to host the town hall, to inform the audience of TAP's success stories and to perform outreach. Town hall meetings are an excellent way to do outreach by mingling with people as they come in and informing them of TAP's mission and that TAP is looking for new members. Members also help conduct the focus groups.

Wright suggested another value in training members on how to conduct a town hall meeting could be that members could hold town hall meetings locally which could be done on a smaller scale without inviting the NTA or Coston. This type of outreach reinforces to taxpayers that there is a group looking to improve the IRS.

### **Discuss elevated issues via e mail**

Wright's vision is that the area committees will submit such quality issues that the Quality Review Team and the Joint Committee would not have to do much work. The Joint Committee referrals have the names of the authors or members of the subcommittee that developed the referral on the form. He suggested that Joint Committee members who have questions about the referral or who need additional clarification contact the authors prior to the Joint Committee meeting. Wernz participates on some boards and committees that do business this way regularly by email and suggested establishing a process that will ensure all members receive each other comments. Paul Duquette said that the VITA Committee has used this process by using some method to highlight changes in a word document which is sent back to Toy, the analyst for the committee, to compile and or distribute as needed. He added that the Joint Committee spends a lot of time at meetings clarifying the issue rather than discussing its merits. It was noted that Word has a review feature that tracks changes and comments. Toy said that as TAP is a federal advisory committee; it is subject to the Federal Advisory Committee Act (FACA). This means the issues must be discussed and decisions made at a meeting that is open to the public. The email discussions can be used to correct spelling and grammar and also to ask questions that clarify the understanding of the issue but should not be used to discuss the merits of the proposal. Wright says the process is still valuable because the Joint Committee spends a considerable amount of time to effect understanding. If every member of the Joint Committee came to the meeting ready to discuss the issues, the committee would save a lot of time and leave more time to discuss pertinent issues. It is also frustrating for members to have to spend time correcting grammar and spelling which distracts from the discussion on the substance of the issue. Motza said that as an area or subcommittee is working the issue, the members gain an understanding of the issue which is not also conveyed in the written word. Lyn Sinnamon said he preferred that questions regarding the referral be sent to a single point in the area rather than to the authors and suggested the area's quality review committee. Motza agreed with Sinnamon.

**ACTION: Wright and Meyers will develop a process for discussing Joint Committee referrals via email prior to the meeting and document the process.**

### **Issues to bring to the commissioner's attention**

**ACTION: All members should forward any issues they believe should be brought up to the Commissioner to Wright and Meyers by March 28, 2007.**

**ACTION: Wright and Meyers will put information together and present to the committee at the April 4th Joint Committee meeting.**

### **Recommendation Status Summary Report Training**

Discussed earlier.

### **Approval of the Minutes.**



The February 7, 2007 Joint Committee minutes were approved by consensus.

**DECISION: The Joint Committee reached consensus on approving the February 7, 2007 Joint Committee minutes**

**Success Stories**

Wright said this item will be removed since it was agreed that success stories should be sent to all members via email prior to the Joint Committee teleconference. Sinnamon wanted to thank the four Area 2 members that were out doing the Taxpayer Assistance Center (TAC) surveys in inclement weather. The thank you was extended to all members who volunteered to do the TAC surveys and for those who will do the future surveys.

**Closing**

Reminder that the Joint Committee face to face meeting is June 24-26, 2007. Staff is working on costing out cities. For now, put the dates for the full time on your calendar. Actual meeting times will be discussed and on the agenda for the April meeting and locations will be discussed. It is TAP policy that vice-chairs should be asked to act as proxy for the chairs if they cannot attend either a teleconference or face-to-face meeting. If the vice-chair cannot act as proxy, the chair should pick another committee member to act.

**ACTION: A discussion of the Joint Committee face-to-face meeting will be added to the April 4th Joint Committee meeting.**

Meyers asked if the committee preferred written meeting assessments rather than the verbal assessments at the end of a meeting. The preference is for the written assessment.

**ACTION: Toy will send out the Joint Committee meeting survey after each meeting.**

Mosler asked who owns the bio on TAPSpace. There are several errors. Motza replied that the Communication Committee is working on improving TAPSpace and this part is being revised by the vendor right now. Individual members should be updating their own information but there will be some improvements that make it much easier including updating one's issue committee assignment. Berkey added that it is hoped the enhancements will be completed by mid April.

**ACTION: Toy will put responses to issues on TAPSpace.**

**Meeting Adjourned**

**Next Meeting is April 4, 2007, at 1 pm ET**

**DECISIONS:**

- Consensus on approving the February 7, 2007 Joint Committee minutes

**ACTION ITEMS:**

- A discussion of the Joint Committee face-to-face meeting will be added to the April 4th Joint Committee meeting
- All members should forward any issues they believe should be brought up to the Commissioner to Wright and Meyers by March 28, 2007.
- The area chairs need to review the Communication Strategy, set priorities and develop a work plan to accomplish the strategies during the year.
- Toy will put responses to issues on TAPSpace
- Toy will send out an email to the chairs, vice-chairs and staff to see who will be attending each training session
- Toy will send out the Joint Committee meeting survey after each meeting.



- Wright and Meyers will develop a process for discussing Joint Committee referrals via email prior to the meeting and document the process.
- Wright and Meyers will put information together and present to the committee at the April 4th Joint Committee meeting.

### **Decisions and Action Items from Previous Minutes**

#### **DECISIONS:**

- 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. (10/12-14/2006)
- 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. (10/12-14/2006)
- 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. (10/12-14/2006)
- Communication Strategy approved as presented. (11/01/2006)
- Success stories should be sent to all members via email prior to the Joint Committee teleconference. (02/07/2007)
- Consensus to elevate Area 1 #3934, Form 8453 Usage Reduction with minor grammatical changes. (02/07/2007)
- Consensus to elevate Area 1 #3927 Form 8300 e-filing Capability with minor grammatical changes. (02/07/2007)
- Consensus to elevate Area 1 #3926 Form 8300 Filing Instructions with minor grammatical changes. (02/07/2007)
- Consensus to elevate Area 1 #3334, Form 1127 Revision. (02/07/2007)
- Consensus to elevate Area 6 #3233, Estimated Tax Payments Rules for Self-employed Taxpayers. (02/07/2007)

#### **ACTION ITEMS:**

- J. T Wright will share the area's outreach reporting template with the Communication Committee by sending to Judi Nicholas.
- 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.
- 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
- Any one who finds grammatical errors in the Joint Committee pre-read materials such as minutes and referrals should send the suggested corrections to Barbara Toy. (02/07/2007)



**Taxpayer Advocacy Panel (TAP) Joint Committee Teleconference Minutes  
Wednesday, February 7, 2007 1 p.m. ET**

**Designated Federal Official**

Bernie Coston, TAP Director

**Members Present**

J. T. Wright, TAP Chair  
Robert Meyers, TAP Vice-chair  
Bill Bly, Chair, Burden Reduction  
Paul Duquette, Chair, VITA  
Dorothy Havey, Chair, Area 1  
Tom Karwin, Chair, Communication  
Merijane (M J) Lee, Chair, AdHoc  
Maryann Motza, Chair, Area 6  
Hank Mosler, Chair, Area 3  
Ferd Schneider, Chair, Area 4  
Max Scott, Chair, Notices Committee  
Lynwood Sinnamon, Chair, Area 2  
Stanley Wernz, Chair, EITC  
Wayne Whitehead, Chair, Area 7  
Ken Wright, Chair, Area 5  
Bruce Zgoda, Vice-chair, TAC Committee

**Members Absent**

Jerald Fireman, Chair, TAC Committee  
Tom Karwin, Chair, Communication

**Staff Present**

Sandy McQuin, TAP Manager  
Barbara Toy, Program Analyst  
Patti Robb, Note Taker  
Steve Berkey, National Office Program Analyst  
Sandra Ramirez, TAP Manager  
Judi Nicholas, TAP Manager  
Inez DeJesus, Program Analyst  
Audrey Jenkins, Program Analyst

**Guests:**

Kimberly Brown, Area 2  
Pat Bryant, Area 4  
Ben Chapman, Area 2  
Marilyn Clapp, Area 6  
Harvey Epstein, Area 1  
Hal Gadon, Area 1  
Ed Uhrig, Area 6

**Welcome/Announcements/Review Agenda**

JT Wright welcomed everyone and reviewed agenda.

**Roll Call**

Quorum met.



## **National Office Report**

Coston said TAP will operate under a continuing resolution budget for the remainder of the year which means it will be operating under the 2006 allocations. The annual business meeting is being planned the week of December 10 at the Fairmont Hotel which is located in the Georgetown area and is in close proximity to many restaurants.

Sandy McQuin has been detailed as the Director of Low Income Tax Clinics (LITC) as of March 5, 2007. It has not been determined who will be filling in behind her. The Town Hall meetings have been scheduled: March 6 in Brooklyn (Area 1). TAP will partner with the Brooklyn Low Income Tax Clinic; March 22 in Omaha, Nebraska (Area 5); and March 29 in Phoenix, Arizona, (Area 6). The Brooklyn meeting will be taped for the McNeil/Laird report.

The annual meeting evaluations received will be put on TAPSpace for all members to review. There was a good response rate. TAP is up-to-date as far as submitting the recommendations to the Internal Revenue Service (IRS).

Wayne Whitehead thought the press release announcing the annual meeting was fabulous this year. Kudos to Steve Berkey and everyone else who worked on it.

## **Communication Committee Report**

Robert Meyers reported for Tom Karwin. The Internal Subcommittee of the Communication Committee has updated the communication strategy which continues to evolve. The next step is the review by the area committees so they can help identify how to move forward. There are particular actions that are assigned to the Joint Committee, the Communication Committee and some assigned to the areas. There are assigned priorities but the group that is responsible for the action is free to set their own and they are also responsible for setting the goal dates. The subcommittee has also been very busy working on developing standards for TAPSpace and has already prioritized needs.

The next step is for the Area Committees to review and discuss how to implement. Wright asked how the Communication Committee wanted the areas to implement. Meyers stated That Tom Karwin has prepared a document discussing the strategy which has not yet been vetted by the full Communication Committee. It should be available within the week.

## **Success Stories**

Wayne Whitehead announced that panel member MJ Lee was interviewed by the *Singtao Daily*, a national Chinese-language newspaper. Lyn Sinnamon noted that Steve Fulkrod and Emilio Cecchi of Area 2 also had interviews. Milissa Bensen, Area 6, was interviewed for a clear channel radio station which is broadcast nationally and there is interest in having her back for recurring interviews to keep listeners informed of what TAP is doing. Kim Brown from Area 2 was interviewed for television and for several newspapers. Stan Wernz, Area 4, was interviewed by the Cincinnati Enquirer. Julie Jason, Area 1, was interviewed on National Public Radio and there is also interest in follow-up interviews. Several Area 3 members were interviewed in newspapers and on television. Ken Wright was interviewed by several different newspapers.

## **Area Recommendations**

### **Area 1 #3934, Form 8453 Usage Reduction**

Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return, must be mailed to the IRS when additional paper forms are required to be associated with an individual's electronically filed





tax return. However, many paid preparers unnecessarily use this Form instead of the Form 8879, IRS e-file Signature Authorization, which does not need to be mailed to the IRS. Over 13 million Forms 8453 were filed last year; many unnecessarily. TAP's aim is to reduce the number of tax preparers using Form 8453 merely for the purpose of transmitting the signatures which can be accomplished by changing the wording in the Form 8453 instructions. Wright asked the committee if there were any objections to elevating the recommendation. There were none. However, members suggested grammar corrections. Wright asked that all those who had grammatical or spelling corrections to any of the referrals on this call's agenda or for future meetings send them by email to Barbara Toy.

**ACTION: Any one who finds grammatical errors in the Joint Committee pre-read materials such as minutes and referrals should send the suggested corrections to Barbara Toy.**

**DECISION: Consensus to elevate Area 1 #3934, Form 8453 Usage Reduction with minor grammatical changes.**

#### **Area 1 #3927 Form 8300 e-filing Capability**

Individuals and businesses are required to file a Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business, for large or suspicious cash transactions. The current IRS procedures requires submitting a paper copy of Form 8300 when reporting these transactions. In keeping with the policy of converting to electronic filing, it should be possible for individuals and small businesses to file Form 8300 electronically. TAP recommends that, as part of the IRS technology upgrade, the IRS develop or otherwise acquire software to enable individuals and businesses to file electronic versions of Form 8300.

**DECISION: Consensus to elevate Area 1 #3927 Form 8300 e-filing Capability with minor grammatical changes.**

#### **Area 1 #3926 Form 8300 Filing Instructions**

The current instructions for IRS Form 8300 is unclear as to what constitutes a "suspicious activity" for reporting purposes. Also, regulations do not seem to grant "safe harbor" protection for those who file a voluntary report. TAP recommends that reference to the Suspicious Activity Report (SAR) requirements for those who file Department of Treasury/Financial Crimes Enforcement Network (FinCen), Form 104, Currency Transaction Report, should be added to the instructions of Form 8300. In addition, a statement should be included saying those filing voluntarily will be afforded the same protection as for SAR filers described in Federal law (31 U.S.C. 5318(g) (3)).

**DECISION: Consensus to elevate Area 1 #3926 Form 8300 Filing Instructions with minor grammatical changes.**

#### **Area 1 #3334, Form 1127 Revision**

Form 1127, Application for Extension of Time for Payment of Tax, has not been revised since November 1993 and the information as to where to file this form and the verbiage as to whom approves the request are both obsolete. TAP proposes that the IRS review and revise Form 1127 in the next periodic set of form revisions it performs.

**DECISION: Consensus to elevate Area 1 #3334, Form 1127 Revision.**

#### **Area 6 #3233, Estimated Tax Payments Rules for Self-employed Taxpayers**

This issue relates to estimated tax payments. Some self-employed taxpayers are financially overwhelmed when their estimated tax payments become due. TAP hopes to identify options for self-



employed taxpayers to make their payments based on how and when they earn income. The quarterly schedule for making payments is not broken into true quarters, due dates are April 15, June 15, September 15 and January 15 of the following year. TAP wants to make sure IRS' publications inform taxpayers that they are not prohibited from making more payments and/or they can ask for voluntary withholding. The committee considered different solutions to the problem but this addressed the Commissioner's objection to The Treasury Inspector General Tax Administration's (TIGTA) suggestion to require monthly payments and will be more cost effective all around.

Wernz asked why the committee did not suggest a change in the quarterly payment due dates and Marilyn Clapp replied that the suggestion would require a law change which cannot come from TAP.

It was suggested that the recommendation was very wordy and should be slimmed down. MaryAnn Motza replied that the committee put in all the details because they felt the discussion of how they reached the suggested solution was necessary to convince IRS to accept the recommendation.

**DECISION: Consensus to elevate Area 6 #3233, Estimated Tax Payments Rules for Self-employed Taxpayers.**

### **Closing**

Schneider suggested sending out the meeting satisfaction survey and seeing how many people respond. If there aren't many responses, then return to just the verbal responses at the end of the meeting. It was agreed to and JT Wright encouraged everyone to complete the assessment and also include suggested agenda topics for future meetings.

**ACTION: Toy will send out a Meeting Satisfaction Survey for the Joint Committee meetings and add a segment on suggested agenda topics for future meetings.**

Committee was pleased to get written national office report and other pre-read materials the week before the meeting.

### **Meeting Adjourned**

Meeting adjourned 1:07 pm

**Next Meeting is March 7, 2007, at 1 pm ET**

### **DECISIONS:**

- Consensus to elevate Area 1 #3934, Form 8453 Usage Reduction with minor grammatical changes.
- Consensus to elevate Area 1 #3927 Form 8300 e-filing Capability with minor grammatical changes.
- Consensus to elevate Area 1 #3926 Form 8300 Filing Instructions with minor grammatical changes
- Consensus to elevate Area 1 #3334, Form 1127 Revision.
- Consensus to elevate Area 6 #3233, Estimated Tax Payments Rules for Self-employed Taxpayers.

### **ACTION ITEMS:**

- Any one who finds grammatical errors in the Joint Committee pre-read materials such as minutes and referrals should send the suggested corrections to Barbara Toy.



Toy will send out a Meeting Satisfaction Survey for the Joint Committee meetings and add a segment on suggested agenda topics for future meetings