



## 2014 Meeting Minutes Joint Committee (JC)

- November 26, 2014
  - October 22, 2014
  - September 24, 2014
  - August 27, 2014
  - August 13-15, 2014, (Face-to-Face Meeting Minutes)
  - July 23, 2014
  - June 25, 2014
  - May 28, 2014
  - April 23, 2014
  - March 31, 2014
  - February 26, 2014
  - January 29, 2014
- 

## Joint Committee (JC) Taxpayer Advocacy Panel (TAP) Meeting Minutes November 26, 2014

### Designated Federal Official

- Sheila Andrews TAP Director

### Members Present

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Eugene Chulick Chair, Tax Forms and Publications Project Committee
- Andre VanSingel Chair, Taxpayer Communications Project Committee
- Christopher, William (Doug) Chair, Notices and Correspondence Project Committee
- Suze Kanack Chair, Internal Communications Committee
- Edward Sykes Chair, Taxpayer Assistance Center (TAC) Improvements Project Committee
- Dan Halleman Chair, Toll-Free Phone Line Project Committee
- Francis "Frank" Grinnan Acting Chair, Toll-Free Phone Line Project Committee
- Gina Jones Member, Taxpayer Communications Committee
- Elizabeth Chaney Member, Taxpayer Communications Project Committee
- Allan Goldberg Member, Taxpayer Assistance Center (TAC) Improvements Project Committee
- Stephanie Campbell Member, Taxpayer Communications Project Committee



### **Staff Present**

- |                  |                        |
|------------------|------------------------|
| • Susan Jimerson | Chief, TAP West        |
| • Louis Morizio  | Chief, TAP East        |
| • Linda Rivera   | Senior Program Analyst |
| • Russ Pool      | Database Analyst       |
| • Donna Powers   | Program Analyst        |
| • Ellen Smiley   | Program Analyst        |
| • Robin Owsley   | Program Analyst        |
| • Patricia Robb  | Program Analyst        |
| • Lisa Billups   | Program Analyst        |
| • Annie Gold     | Management Assistant   |
| • Kevin A. Brown | Management Assistant   |

### **Members of the Public**

None

### **Welcome, Review Agenda**

Kenneth Armstrong welcomed everyone and officially opened the meeting.

### **Roll Call**

Quorum Met

### **Approval of August Minutes**

There was consensus for final approval of the August face to face and the August monthly minutes as submitted.

### **National Office Update**

Sheila Andrews expressed appreciation for the entire committee for the impact they have had on TAP activities throughout the year. Andrews reported that the new member package was approved as of December 1, 2014. We are still working at funding for the face to face meetings, but we have decided the locations to be: Atlanta, GA, Little Rock, AK and Albuquerque, New Mexico. The details are still being worked regarding which committee is going where. The 2013 annual report is about to be released and more information will be provided as soon as it becomes available. Andrews reported that there are some significant staffing changes that will be affecting the TAP very soon. We have three people retiring: Russ Pool, Patti Robb and Ellen Smiley, and Louis Morizio who will be leaving to receive a promotion.

### **TAP Chair Report**

Armstrong extended his appreciation for all the retiring and transitioning staff as well as to all of the chairpersons for their efforts this year. Armstrong also indicated that we have a long agenda today and thanked everyone for the project proposals.



## **2015 Regional Committee Briefing**

Susan Jimerson reported that the committee has been reviewing the plans for the virtual and face to face training. Jimerson indicated that all of the planning and preparation is almost complete and ready to go.

## **Project Committee Review/Activities**

### Notices and Correspondence

Doug Christopher reported that the final referral that they wanted for today will have to be carried over to next year as it is still being reviewed by the attorneys.

### Tax Forms and Publications

Eugene Chulick reported that there isn't any new to report since last week's meeting, but they will have one referral carrying over for next year.

### Taxpayer Assistance Center Improvements

Ed Sykes reported that they had two referrals elevated last month: the VITA issue, which was deferred to next year; and Issue 27922, Promoting Alternative Service-Form 2290. The attempt was to relieve some of the burden on the Taxpayer Assistance Centers. Allan Goldberg reported due to the budget cut requirements the IRS directed our committee to seek ways to redirect truckers seeking assistance from TAC offices to other less costly options. Because nearly 750,000 Form 2290, *Heavy Highway Vehicle Use Tax Return* are completed annually and nearly 200,000 TAC visits occurs in the completion of such form, this places quite a burden on TAC offices annually.

The committee completed a wide variety of research which led to four recommendations to the Form 2290 to reduce unnecessary traffic but also to improve the number of these forms completed electronically. These recommendations could save the truckers and the TAC offices a significant amount of time and improve this process that is required for truckers to do their jobs.

Goldberg indicated that it will take some time and research on the part of the IRS, but it will help to achieve the goal of reducing TAC office visits and increase business filings electronically. Goldberg accepted some small changes made by Ken Armstrong and Russ Pool will adjust the referral before it is moved forward.

**Consensus: To elevate to IRS.**

### Taxpayer Communications

Chair, Andrew VanSingel

Gina Jones reported on Issue 26834, *Itemized Deduction*. They are recommending that there be an easily centralized list so you don't have to search the form to include the pertinent information in this section. A request for an additional bullet point, "Itemized Deduction" underneath Standard Deductions is also being made for the web page with this information on it. That sentence in the referral will be reworded to flow better. No new



information will be needed and the cost will be minimal, we would like to urge the IRS to make this change as soon as possible.

**Consensus: To elevate to IRS.**

Michael Swartz reported on Issue 29730, *Identity Theft of Business*. The referral also answered five additional questions for this informational referral. Swartz indicated that there are seven recommendations as a result of these concerns that we would like the IRS to consider regarding this issue:

1. Increase awareness
2. Develop a Personal Identification Number (PIN)-based activation system for new EINs.
3. Add additional filters to block the suspicious issuance of new EINs.
4. Develop a score to indicate whether an EIN is associated with a legitimate business.
5. Add additional filters to catch fraud during the return processing.
6. Collaborate with states to develop strategies to mitigate risk and to identify and follow up instances of theft.
7. Accelerate the due date of information returns and require that they be submitted electronically to allow real-time matching as returns are processed.

Stephanie Campbell reported on Issue 29732, *Simplified Home Office Deduction (SHOD)*. The goal of this referral was to improve the visibility of this relatively new deduction and make it easier for small business owners to use it. Some of the suggestions to achieve this goal are:

1. Expand the network of partnerships the IRS currently works with at the national, state and local levels.
2. Provide new small business owners applying online for a new EIN a direct link to this information on the IRS website.
3. Edit the existing small business owner's video titled Home Office Deduction to include the new SHOD initiative.
4. Expanding Lesson 4, *What You Need To Know When You Run Your Business Out Of Your Home* to a short introduction to the SHOD and its benefits to small business owners.
5. Increasing the use of social media outlets. Twitter for small businesses is also a good option. VanSingel and Armstrong suggested several grammatical and factual corrections in the referral.

**Consensus: To elevate to IRS pending suggested edits.**

Swartz reported on Issue 21483, *Identity Theft – National Strategy for Trusted Identities in Cyberspace (NSTIC)*. The referral is TAP endorsing the initiatives from this organization to allow businesses other more secure ways of identifying themselves to the IRS. This will increase security and reduce ID theft of businesses moving forward.

**Consensus: To elevate to IRS.**



### Toll-Free Phone Lines

Dan Halleman reported that they still have two referrals with the IRS and are awaiting an additional response. One was the Get Transcripts which will be continued in the 2015 year. The other referral was to have a message placed closer to the beginning of the phone message explaining that tax law questions would not be answered from April 16 to the end of the year.

### Outreach Committee

Swartz reported on Issue 31993, *Improve LTA TAP Coordination*. A variety of research was done on how to resolve this issue and several recommendations were provided:

1. Make TAP interaction a part of every LTA's annual review.
2. Encourage the LTA's supervisor to obtain feedback from TAP members in the state.
3. Allow TAP member to proactively provide feedback on an LTA's performance.

The purpose of these suggestions is to make this relationship work much better than it is now.

**Consensus: To elevate issue to TAS.**

### Public Comments

None

### Closing

Armstrong thanked all of the members and the staff for all of their hard work and dedication throughout this entire year. Armstrong formally closed the meeting.

**Next meeting: TBD**

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



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
October 22, 2014**

**Designated Federal Official**

- Sheila Andrews TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Eugene Chulick Chair, Tax Forms and Publications Project Committee
- Andre VanSingel Chair, Taxpayer Communications Project Committee
- Christopher, William (Doug) Chair, Notices and Correspondence Project Committee
- Suze Kanack Chair, Internal Communications Committee
- Edward Sykes Chair, Taxpayer Assistance Center (TAC) Improvements Project Committee
  
- Francis “Frank” Grinnan Acting Chair, Toll-Free Phone Line Project Committee
- Gina Jones Member, Taxpayer Communications Committee
- Elizabeth Chaney Member, Taxpayer Communications Project Committee
- Catherine Jeppson Member, Taxpayer Assistance Center (TAC) Improvements Project Committee
  
- Ralph Boyea Member, Taxpayer Assistance Center (TAC) Improvements Project Committee

**Members Absent**

- Dan Halleman Chair, Toll-Free Phone Line Project Committee

**Staff Present**

- Susan Jimerson Chief, TAP West
- Louis Morizio Chief, TAP East
- Cedric Jeans Acting TAP East Chief
- Otis Simpson Program Analyst
- Linda Rivera Senior Program Analyst
- Russ Pool Database Analyst
- Donna Powers Program Analyst
- Ellen Smiley Program Analyst
- Patricia Robb Program Analyst
- Lisa Billups Program Analyst
- Kevin A. Brown Management Assistant



### **Members of the Public**

None

### **Welcome, Review Agenda**

Kenneth Armstrong welcomed everyone to the meeting

### **Roll Call**

Quorum Met

### **Approval of August Minutes**

There was consensus for final approval of the August Face-to-Face and the August monthly minutes as submitted.

### **National Office Update**

Susan Jimerson reported some staffing changes: Louis Morizio will be starting a detail outside of TAP and Cedric Jeans will be acting for him for at least two months. Robin Owsley is also on a detail with the TAP headquarter staff. Tim Shepard, the lead analyst for the Notices and Correspondence committee, is leaving TAP for a promotion in a different part of Taxpayer Advocate Services (TAS). Jimerson also reported that in regards to the 2015 new member package, all of the background checks have been completed and we are currently following up on the tax compliance checks for the package before it can be moved forward. The returning members should be receiving solicitation about which committee they would like to be a part of this year so that we can start to establish them early. In addition, reported Jimerson, this will allow us to identify those who will be instructors during the annual face to face training coming up on the week of January 12, 2015.

### **TAP Chair Report**

Armstrong indicated that we have a long agenda today and thanked everyone for the project proposals.

### **2015 Regional Committee Briefing**

Suze Kanack reported that while waiting for the new members to be confirmed, we are working on our virtual training packets. Kanack also indicated that the date being moved back allowed for us to be better prepared for the training.

### **Project Topic**

Internal Committee Updates

Issue 30008, *Responding to Issue Submitters*

Elizabeth Chaney reported that the goal of this issue was to formalize the process of using individual committees to respond to issue submitters. They proposed a tracking system to be established with letter templates and including the original issue to be sure that an acknowledgement is sent to the submitter. Chaney spoke about an initial response to show



that the issue was received and then several other responding options to include an ending response to show what the final resolution was for the issue. The tracking process would indicate where the issue is, who is working on the issue and record all correspondence with the issue provider and would end in a report being generated by the screening subcommittee. The events of each issue would be recorded in the SAMS database with enough detail to provide consistent feedback to issue submitters.

**Consensus: Elevate to the staff to implement.**

## **Project Committee Review/Activities**

### Notices and Correspondence

Doug Christopher reported that his committee has been working on Form 4868, *Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*, to clarify the instructions on this form. The referral has been approved and is being reviewed by the attorney advisors. They are also reviewing correspondence that comes from the Service to taxpayers from different sources. It is not known if this is an issue, but this will be a main topic for next year.

### Tax Forms and Publications

Eugene Chulick reported that they are still awaiting IRS response to the submittal for Publication 590, *Individual Retirement Arrangements (IRAs)*, and will be communicating with them tomorrow about this. Issue #31581, *Standardize W-2s* is still being worked by the subcommittee to see if it makes sense to consolidate them into a uniform form. There were two new issues from the parking that were not for our committee so they were sent back. Regarding Issue 3873, *Non Residential Aliens Head of Household* letter has been formalized and is being sent to the originator of the issue. Chulick reported that we have submitted comments on the Affordable Care Act (ACA) documentation back to the IRS.

### Taxpayer Assistance Center Improvements

Catherine Jeppson reported on Issue 27968, *Interns* as a way to help with the financial cut backs at the TACs and for Low Income Taxpayer Clinics (LITC). Their study shows that many interns don't want to go to the federal government and the budget issues are a primary cause for this. Jeppson looked at changing the website and focusing on more than the benefits to working for the federal government as a way to become more inviting for possible interns in the future. Focusing on the features of the career through the website being redesigned might be a way to attract a new target audience of recent college and graduate students. The home page of the website does not even mention interns which are not a way to attract new college graduates. The focus was on the length of the project statement and taking some information from that part and placing it in the supporting information section. The committee agreed that, while the information is necessary, it should be placed in a different part of the proposal.

**Consensus: To modify and elevate after the committee reviews the referral.**





Ralph Boyea reported on Issue 28183, *Cash Payments*. The purpose of this issue was whether or not TACs were accepting cash payments and the review found that about 42% of the centers are not accepting cash payments. This was part of the NTAs Most Serious Problems (MSP) in the 2012 Report to Congress. There are a significant amount of “unbanked” taxpayers who would benefit from being able to make cash payments. What was found in a 2008 the Wage and Investment department wrote a report that stated the IRS was not required to accept cash US currency payments if safeguards could not be implemented to protect the interest of the IRS and taxpayers. Boyea focused on the safeguards and why they could not be implemented. In 2009 the TAP recommended automating the Form 809 to help resolve the need for exact change for cash payments. The focus was then on why the two people in the office requirement was necessary for the IRS, but not in US post offices. Payment kiosks were also reviewed as another work around allowing cash payments. The three recommendations were added to our recommendation and we would like to move this forward. Armstrong will submit small changes and corrections offline but recommends this referral to be moved forward.

**Consensus: To elevate to IRS after changes small changes are made.**

#### Taxpayer Communications

Chair, Andrew VanSingel

Gina Jones reported on Issue 29731, *Fresh Start Initiative*. The Notice of the federal tax lien was the first issue Jones discussed. Because the Notice of the federal tax lien and the placing of a lien are separate actions, they can each pose a problem to taxpayers. The notice of the lien is not removed even if the lien is removed unless the taxpayer makes the request in writing and meets three individual requirements.

- The committee is proposing that the notice of the lien be looked at being released automatically when the lien is released to lesson taxpayer burden. This will help taxpayers because the notice possibly being lifted will have many positive economic and financial benefits for the taxpayers. This will also eliminate or reduce the need for personnel to go back into this account and complete any further action or dedicate any addition hours towards it.
- The currently not collectible status is not being utilized for taxpayers who may qualify for this status. The committee is proposing that this be marketed much more so that those taxpayers who qualify for this status are not going into a collection agreement or other arrangements that they cannot afford to be in.
- The committee is proposing that the zero user fee be expanded to the installment agreement for those taxpayers who qualify for this according to the standards used by the Department of Health and Human Resources poverty guidelines. Eliminating this fee will allow taxpayers to immediately start reducing their liabilities instead of paying fees for their first two payments, which would be adding to the taxpayer burden. This will provide additional support to those taxpayers already struggling financially.



- The committee is proposing keeping the name The Fresh Start Initiative. The name makes a point that serves the public well because it clearly defines what this program is for taxpayers.

Armstrong will make some grammatical corrections that will be circulated throughout the committee shortly.

**Consensus: To elevate to IRS pending grammatical corrections.**

#### Toll-Free Lines

Frank Grinnan reported that the chairperson, Dan Halleman, has been cleared to do part time work with the committee now. Grinnan also reported that they have two referrals that have gone forward for consideration. Gary Wells had an article published in an Alaskan newspaper. Ken Armstrong also had an article in a local newspaper as well.

#### Public Comments

None

#### Roundtable

Sheila Andrews proposed introducing an additional committee for next year to cover issues that may not quite fit into our existing committees. This is a proposal that will be reviewed and discussed at a later date. Andrews also forward our proposals to the IRS and will be looking forward to receiving what the IRS would like to share with us. This will be discussed as more information becomes available.

#### Closing

Armstrong formally closed the meeting.

**Next meeting: November 26, 2014  
1 p.m. ET; Noon CT; 11 a.m. MT; 10 a.m. PT**

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



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
September 24, 2014**

**Designated Federal Official**

- Sheila Andrews TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Eugene Chulick Chair, Tax Forms and Publications Project Committee
- Andre VanSingel Chair, Taxpayer Communications Project Committee
- Christopher, William (Doug) Chair, Notices and Correspondence Project Committee
- Suze Kanack Chair, Internal Communications Committee
- Edward Sykes Chair, Taxpayer Assistance Center (TAC) Improvements Project Committee
  
- Francis "Frank" Grinnan Acting Chair, Toll-Free Phone Line Project Committee
- Gina Jones Member, Taxpayer Communications Committee

**Members Absent**

- Dan Halleman Chair, Toll-Free Phone Line Project Committee

**Staff Present**

- Susan Jimerson Chief, TAP West
- Louis Morizio Chief, TAP East
- Otis Simpson Program Analyst
- Steven Berkey Senior Program Analyst
- Linda Rivera Senior Program Analyst
- Russ Pool Database Analyst
- Donna Powers Program Analyst
- Ellen Smiley Program Analyst
- Patricia Robb Program Analyst
- Lisa Billups Program Analyst
- Kevin A. Brown Management Assistant

**Members of the Public**

None

**Welcome, Review Agenda**

Kenneth Armstrong welcomed everyone to the meeting



## **Roll Call**

Quorum Met

## **Approval of August Minutes**

There was consensus for final approval of the August Face-to-Face and the August monthly minutes as submitted.

## **National Office Update**

Sheila Andrews reported that there are several problems with doing reports with incoming and outgoing chairpersons. Andrews said in the next year, we will be getting both the old and the new chairpersons on a call to share their thoughts and make this transition better.

Andrews also reported that, in preparing for the regional meetings, they are all coming in over the \$20,000 limit. We are in a continuing resolution until December 11, 2014 and therefore may run into some problems since we may not have a budget then. Ultimately, we need to know if that will impact us. These things are being discussed behind the scenes and hopefully our December meetings will be approved. Just in case, we may have to go to plan B for the regional meetings meeting in January 2015.

## **TAP Chair Report**

Armstrong indicated that we have a long agenda today and thanked everyone for the project proposals.

## **Project Topic**

Project Committee Review/Activities

Notices and Correspondence- Chair, Doug Christopher

We received the IRS response from last year on the Installment Agreement Letter. Most of the referrals were accepted. We approved a reconsideration request for the CP 2000 notices and it was sent to the IRS already. We are currently waiting for a response now. Christopher continued with, we have one more referral this year, which is clarifying instructions on Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*. We hope to have the finishing touches on it to be presented to the JC in October.

Tax Forms and Publications- Chair, Eugene Chulick

Chulick reported they are working on 4 issues:

- 1) Issue 30873 – Non-resident as Head-of-Household. We are reviewing a letter to the individual who submitted this issue.
- 2) Publication 590, *Individual Retirement Arrangements (IRAs)* – Comments are back from the IRS, which has accepted most of our recommendations. Some were unclear but Patty Wagner will get clarification for us. Our subcommittee will be meeting to review the response.
- 3) Consistency of W-2s. This issue is being worked by a subcommittee currently.



- 4) Some Affordable Care Act (ACA) forms. We were asked to look at are being worked by a subcommittee.

Taxpayer Assistance Center Improvements – Chair, Ed Sykes

Sykes reported that two of our three referrals should be ready in October. Our 2290 referral will be finalized next month. The Vice-Chair resigned so we will finish the year without one.

Taxpayer Communications- Chair, Andrew VanSingel

- Issue 29847 Create Online Tool for American Opportunity Credit(AOC)

VanSingel reported that during their committee call last week they worked on two issues for the JC to review. The issues were Business related ID theft and the Fresh Start Initiative. We have one – AOC – for review today. There was a discussion about partial years and full credit. It was determined that partial years would not be considered and the system will only report on years that were actually claimed.

**Consensus to elevate to IRS.**

Issue 26074 – Routing after reduction – IRS is taking no live calls after April 15, 2015. You don't find this out until you go through about 4 different menus. This is a good referral because can we better clarify what basic tax law questions the IRS will answer. Grinnan stated we asked the IRS and they said it seems to float a little bit. We didn't call with tough questions to see if they would answer. We thought we would leave it to them. Andrews said basic tax law questions deal with 1040, filing requirements, EITC, etc. After the filing season the IRS will not be answering tax law questions, period. Armstrong stated that the IRS knows what we are talking about when we mention basic tax law questions. We are just saying the notification that they are not answering questions be told up-front instead of making them go through layers of menus.

The referral has some grammatical errors that need to be fixed before it is elevated. Berkey stated that upon calling he found it very frustrating. In background research and analysis section of the recommendation, starts with a negative statement and this probably should be addressed as well. It does not seem to add value so maybe it should be softened. Armstrong said it is showing their frustration after working on the toll-free committee and seeing nothing done. Grinnan would like to look at it and talk it over with Armstrong. Swartz suggested just dropping the sentence – it won't change the referral. It won't improve the chances of acceptance by the IRS. Remove the sentence and send the referral forward without it. Morizio proposed a solution to #2 because a few words seem to be missing in the second sentence. Berkey suggested they call in again and check the menus out. When he got the message if you want to hear this message again, hit 9 – it didn't work.

**Consensus to send the referral back to the project committee for a review to ensure it accurately reflects what they want to say. It will come back to the JC for review in October.**

Toll-Free Lines- Chair, Dan Halleman

- Issue 26074 Toll Free Phone Line Call Routing after Reduction in Services



- Issue 30443 Get Transcripts Program Review

Frank Grinnan reported that they have two referrals for the JC to review today. Grinnan had no update on Halleman right now. Grinnan reported that Issue 30443 – Get Transcripts – was complete and well written. This is the second year we worked on this part of the IRS program and, aside from a few grammatical errors, it is fine.

**Consensus to elevate to IRS.**

### **2015 IRS Projects**

- 2015 TAC Project Proposal – Sykes reported that we are going to look at a lot ways to help taxpayers get assistance including through the VITA program. There are concerns about the ACA and what is going to happen with it being implemented next year. This will probably be something that we discuss during the regional meetings, said Sykes.
- 2015 TFP Project Proposal – Chulick reported that the focus will stay the same as it's been for the last three years. We will also be working on issues as they come up to improve the forms and publications.
- 2015 Toll-free Project Proposal – Andrews, Morizio and Armstrong drafted the proposal today. Terrible customer service and the many problems it causes is still a focus. Reduction in services will be reviewed to find out why customer service is always the first place to take the hit. Grinnan added that Practitioner Priority Helpline (PPH) used to be off limits, but we have had quite a few about it this year.
- 2015 Notice Project Proposal – Christopher states that they will continue to respond to the service request for notice reviewing and also deal with issues as they come up.
- 2015 Communications Project Proposal – VanSingel stated that the reduction of services and related services are adequate to assisting taxpayer needs. The taxpayer bill of rights will also be a focus to make the public aware of this important document.

### **Internal Committee Updates**

Internal Communications – Suze Kanack

Suze Kanack reported that we have the training teams together and she hopes they are meeting to get their team's work done for both the face-to-face and the regional meetings.

2013 annual report – Simpson needs to see the proof before we authorize printing the report and he is still waiting.

Kanack – Questioned what would happen with the Newsletter with Halleman being out. This will be discussed on the next Internal Communications call. In the meantime please send your monthly reports to Kanack and she will start working on next month's newsletter.



Kanack stated that the committee is looking at updating the TAP outreach materials too.

Berkey – responding to issue submitters – have a subcommittee working on the proposal. We have a draft and hope to have it to the JC for approval in October.

Berkey – the elections – nominations closed. There are two for chair – Mike Swartz, and Walter Webster; there are three for Vice-Chair, David Hayes, Dan Halleman, and Andrew VanSingel. Meeting the candidates call is scheduled for 1:00 p.m. ET on Wednesday, October 1, 2014. Chulick will facilitate the call.

Morizio suggested we confirm that those who are nominated as candidates know they were selected. This will help avoid embarrassing situations.

Andrews announced Steve Berkey will be the acting Local Taxpayer Advocate (LTA) in Plantation, FL. Lisa Billups will take over for him. Simpson will be the Joint Committee analyst for the remainder of the year. Andrews also suggested that we refer to the Affordable Care Act by name or ACA only as a way to remain professional. We will provide basic training for the members once it is available for ACA. As we share this you need to remember this is informational. The members should not be going out and giving instructions to the public.

### **Public Comments**

None

### **Closing**

Armstrong formally closed the meeting.

**Next meeting: October 22, 2014**

**1 p.m. ET; Noon CT; 11 a.m. MT; 10 a.m. PT**



**Joint Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
August 27, 2014**

**Designated Federal Official**

- Sheila Andrews TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Andrew VanSingel Chair, Taxpayer Communications Project Committee
- William (Doug) Christopher Chair, Notices and Correspondence Project Committee
- Edward Sykes Chair, Taxpayer Assistance Center (TAC) Improvements Project Committee
- Barbara (Basha) McCrumb Vice-Chair, Tax Forms and Publications Project Committee
- Lonnie Mayer Vice-Chair, Toll-Free Phone Line Project Committee
- Walter Webster Member, Taxpayer Communications Project Committee
- Mahendra (MG) Patel Member, Tax Forms and Publications Project Committee
- Jeanne Matthews Member, Taxpayer Communications Project Committee
- Stephen Webber Member, Notices and Correspondence Project Committee

**Members Absent**

- Dan Halleman Chair, Toll-Free Phone Line Project Committee
- Eugene Chulick Chair, Tax Forms and Publications Project Committee
- Suze Kanack Chair, Internal Communications Committee

**Staff Present**

- Susan Jimerson Chief, TAP West
- Louis Morizio Chief, TAP East
- Steven Berkey Senior Program Analyst
- Otis Simpson Program Analyst
- Russ Pool Database Analyst
- Donna Powers Program Analyst
- Theresa Singleton Program Analyst
- Kevin A. Brown Management Assistant

**Members of the Public**

None

**Roll Call**

Quorum Met





## **Welcome, Review Agenda**

Kenneth Armstrong welcomed everyone to the call and mentioned the agenda is full for this call.

## **Approval of May Minutes**

N/A

## **National Office Update**

Sheila Andrews mentioned Kim Stewart was on the All TAP virtual call yesterday and she is now completely on board with TAP business. Andrews also cautioned about the most recent scam when criminals are calling taxpayers and posing as IRS agents in order to get money from them. Andrews mentioned that they should be weary of this scam and make their taxpayers aware of this also.

## **TAP Chair Report**

Ken Armstrong mentioned that we had very good attendance on the All TAP virtual meeting which took place yesterday.

## **2015 Regional Committee Briefing**

Otis Simpson reported that the regional committee is now assigning members to topic teams. Simpson also stated that members of virtual team will be assigned a Web-X expert.

## **Public Comments**

None

## **Project Topic**

### ***Project Committee Review/Activities***

- Notices and Correspondence
  - o Chair, Doug Christopher

Christopher stated that a reconsideration package for CP200 is currently being worked on. Christopher also stated that they are reviewing five (5) issues from TAP database to see if systemic or just isolated issues. Next year's project will be the same focus as this year

- Tax Forms and Publications
  - o Vice-Chair, Basha McCrumb

McCrumb stated they are looking for feedback on Publication 179, which involves Puerto Rico. There are three additional issues currently being worked and one to be presented today. Morizio reported that the committee's focus for 2015 will remain the same as it is for this year since many issues remain unresolved.

MG reported on Issue #30512 Publication 575, *Pension and Annuity Income*. There were several typos, corrections and cosmetics changes made on the referral.



**Consensus:** The committee will submit the changes after the referral after the changes have been made and it is reviewed by Kenneth Armstrong and Michael Swartz.

- Taxpayer Assistance Center Improvements

- o Chair, Ed Sykes

Sykes reported there are three (3) issues that are expected to draw referrals from: interns, 2290, Cash Payments, and the ITINs which will be going back to the IRS for further review. Sykes mentioned that the VITA issues will most likely be their focus for next year. Sykes reported that next year will focus on VITA and the services the Taxpayer Assistance Centers (TAC) is not offering anymore. The Affordable Care Act and how it will affect taxpayers coupled with the reduction of services from the TAC will be a focus for next year as well.

- Taxpayer Communications

- o Chair, Andrew VanSingel

VanSingel reported that they are finishing a couple of referrals. Some are being reviewed by attorney advisors. Fresh Start is being reviewed now. The IRS should be responding very soon. The Home office reductions and Business ID Theft are currently being worked. The ID Theft referral was made into two separate referrals. VanSingel also reported that the American opportunity referral has been elevated and we are awaiting a response for it along with the 10 tips about TAP referral.

VanSingel reported that due to the reduction in services, next year's focus will be on increased communications and self-help materials through it's (the IRS) website regarding the Affordable Care Act. This will be done by input from the committee members.

Issue #29865: A change needs to be made to number 10 of issue #29865, Ten Things to Know about the Taxpayer Advocacy Panel. Number 10 needs to be converted to the TAP mission statement.

**Consensus:** Elevate the referral forward after adding the TAP Director as the program owner and changing number 10 of issue #29865 to the TAP's mission statement.

- Toll-Free Lines

- o Chair, Dan Halleman

Linda Rivera reported that the reduction in services will be part of the project for next year. Armstrong reported that taxpayers who don't have internet and still need assistance will be a focus. Morizio reported that Practitioner priority services will also be a focus for next year.

### **TAP Election Process**

As a side note Steve Berkey requested that process for project proposals. There are two proposals missing today so Berkey suggested that they be reviewed by the Armstrong and



the staff before sending them up to the IRS. Armstrong insisted that both the current chair and vice-chair and the new chair and vice-chair be included in this process and agreed with Berkey's suggestion.

Berkey included questions were including for chair and vice chair:

**Chair**

Why do you want to be chair?

What are the biggest problems for TAP and what would you do to resolve them?

What are your goals for 2015?

**Vice-Chair**

Why do you want to serve as the TAP Vice-Chair?

What would you do to promote more member participation and outreach?

Berkey also suggested changing the presentation allowed to 3 to 5 minutes to allow time for the candidates to respond to them all.

These changes will be sent out with the call for candidates next week sometime.

**Closing**

Armstrong thanks everyone for attending the call and officially ended the meeting.

**Next meeting: September 24, 2014**

**1 p.m. ET; Noon CT; 11 a.m. MT; 10 a.m. PT**



**Joint Committee  
Taxpayer Advocacy Panel (TAP)  
Face-to-Face Meeting Minutes  
Milwaukee, Wisconsin  
August 13-15, 2014**

**Wednesday, August 13, 2014**

**Designated Federal Official**

- Sheila Andrews TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Eugene Chulick Chair, Tax Forms and Publications Project Committee
- Andre VanSingel Chair, Taxpayer Communications Project Committee
- Christopher, William (Doug) Chair, Notices and Correspondence Project Committee
- Suze Kanack Chair, Internal Communications Committee
- Dan Halleman Chair, Toll-Free Phone Line Project Committee
- Edward Sykes Chair, Taxpayer Assistance Center (TAC) Improvements Project Committee

**Staff Present**

- Susan Jimerson Chief, TAP West
- Louis Morizio Chief, TAP East
- Steven Berkey Senior Program Analyst
- Russ Pool Database Analyst
- Ellen Smiley Program Analyst
- Patti Robb Program Analyst

**Visitors**

- Kim Stewart Executive Director Systemic Advocacy
- Tamikio "Mikio" Bohler W&I Program Liaison

**Welcome, Review Agenda**

Ken Armstrong welcomed everyone to the meeting and said it has been an exciting year. The TAP Charter was renewed and now we have a new Taxpayer Bill of Rights (TBOR). It's been consolidated into 10 main topics and gives us more guidance than before. It dovetails into the TAP mission and should help make TAP efforts even more fruitful. The TAP survey is another accomplishment and is even better than last year. Thorough analysis gave us great insight as to what we are doing right and where we need to make improvements.



We will be talking about the project committee focus for 2015 during this meeting. Each Chair has a chance to help determine their Committee's focus. We will once again collaborate with the IRS and will work grassroots issues as well. We will meet the new Executive Director Systemic Advocacy (EDSA), Kim Stewart, and will also hear from Mikio Bohler, our new liaison with Wage & Investment (W&I). We will get an update on the 2013 Annual Report which I believe is just about ready to print.

We will review the TAP Chair and Vice-chair election process. We will discuss new member orientation and training and the regional meetings scheduled for December. It's always great having these meetings early and it really helps get new members going and up to speed.

We are also going to review member communications; the newsletter and the all TAP quarterly meetings.

### **Roll Call**

A visual roll call was done. Quorum was met.

### **Review and Approve July Minutes**

Several minor edits were recommended. The July minutes were approved by consensus with the changes.

### **National Office Update**

Sheila Andrews welcomed everyone and said she was excited to be here. The TBOR gives us a great vehicle to interweave with what TAP works on. We had a very good year but still need to shore up some areas. We are here to support you. She thanked Mikio Bohler for being here. She has been working very hard to learn TAP. The IRS is really trying to work with TAP and help strengthen our processes. She is the facilitator between our issues and the IRS and she determines where the referrals ultimately go. She is the behind-the-scenes person.

### **TAP Chair Report**

Armstrong said he polled all the chairs to get areas of concern or issues. He got several; both Ed Sykes and Dan Halleman said they are seeing issues regarding reduction in services.

Doug Christopher mentioned the length of time it takes for the IRS to respond to our referrals. We have also perceived a greater lack of acceptance for grassroots issues than the collaborative IRS projects.

Eugene Chulick talked about the lack of member participation. The bulk of the work seems to be done by just a few members.



### **Project Committee Review**

Reconsiderations do not have to go through the Joint Committee (JC) for approval. They go through the full project committee directly to the database analyst and then directly to Bohler.

- Notices and Correspondence Chair, Doug Christopher

We have two subcommittees – one is looking at an issue having to do with estimated tax payments paid. We also have several issues dealing with correspondence. The IRS rejected our CP2000 referral and we are working on writing a reconsideration. We are waiting for more information from Analyst Russ Pool.

- Taxpayer Assistance Center Improvements Chair, Ed Sykes

We sent our Individual Taxpayer Identification Number (ITIN) referral to the IRS. It had fourteen recommendations to make getting an ITIN easier. The IRS responded favorably to several of the recommendations. We are writing a reconsideration memo to address a few of the ones that were rejected. We are working on a referral for Form 2290, *Heavy Highway Vehicle Use Tax Return*, for truckers who pay in the Taxpayer Assistance Centers (TAC). We are trying to identify a way to simplify the process. We are working on a referral asking the IRS to utilize more interns as well as an issue regarding cash payments in the TACs.

- Tax Forms and Publications Chair, Eugene Chulick

We are moving forward with Publication 575, *Pension and Annuity Income (Including Simplified General Rule)*. We sent three issues to the IRS and are working three more issues right now. We went through our parking lot and cleaned things up. There is an overlap between Publication 575 and Publications 590, *Individual Retirement Arrangements (IRAs)*. Our recommendations are for clarification and some verbiage. Suze Kanack asked about one word change – “over” to “less.” Less is more appropriate but it needs to be a little better clarified. Chulick will take this referral back to the Committee for revisions and will bring back.

### **Consensus to make changes and present issue during the next meeting (in two weeks).**

- Toll-Free Lines Chair, Dan Halleman

We were assigned to work on two primary issues. The first one is the get transcript function on the IRS website. Several referrals were previously submitted and implemented so we didn't need to do anything more with it. People who are victims of ID theft cannot get transcripts. There is no way for the system to check who is getting the information. We are working on a referral to address that situation and should have it finished within a month. Another issue that has come to the forefront is the reduction in services. How do we get this information to certain demographics such as senior citizens who do not use Internet, low income individuals, veterans, homeless, etc.? The IRS issues news releases to inform people, however they do not have control over what



the media actually publishes. We are working on a three to five question survey for TAP members to use to get input from these demographics on best way to get the information out. Our subcommittee thinks the entire TAP should be part of this survey – both to help draft the questions to ask and to do the actual survey during outreach events. Mike Swartz thinks TAP as a whole doing the survey during their outreaches is a good idea.

We think the Toll-free Lines Project Committee should add Practitioner Priority Service (PPS) issues to their focus in 2015. It was pointed out that IRSAC works PPS issues, however we have since found out IRSAC dropped these issues; why? Sheila Andrews said the IRS made a conscious decision to drop E-services in order to fund Get Transcripts.

- Taxpayer Communications Chair, Andrew VanSingel

The project committee is working on three main referrals; 1) Simplified Home Office Deduction (SHOD), was new in 2013; 2) Identity Theft of Business – how do we get the word out about business related ID theft; and 3) Fresh Start Initiative (FSI). We are in the process of finalizing the FSI referral for full committee approval. We are also working on two grassroots issues. The first issue is regarding the American Opportunity Credit. This issue is causing problems for taxpayers trying to determine eligibility. The second issue is Ten Things to Know about TAP. This issue is similar to the Ten Things to Know about the Taxpayer Advocate Service (TAS). Both referrals were approved by the full Committee and were sent to the attorney advisors.

Issue #20659, Add Retirement Account Tax Facts, is on today's agenda for approval. Review of the issue was tabled until tomorrow's meeting to ensure everyone has time to review.

- Internal Communication Chair, Suze Kanack

The 2013 annual report went to publishing and is being reformatted and fine-tuned. We are hoping it will be printed and issued in September.

We are working on drafting procedures to respond to issue submitters. We are looking at updating the Speak Up brochure as well as other TAP outreach handouts. We are also revising next year's annual report so it better serves our targeted audience and reflects the work done in TAP.

### **Executive Director Systemic Advocacy**

Kim Stewart thanked the JC for inviting her to this meeting. She thanked members for being here and said you are volunteers, it takes a special person to be a volunteer. Treasury had the people in this room in mind when they selected the TAP membership. It is evident this is not just a regular public meeting – you are people who care. This is all about taxpayer advocacy and impact and she is very impressed with what you all



have taken on. You are the leaders and are leading other like-minded people to take on this endeavor.

The IRS is the agency people love to hate. She gets a chance to work both within and from outside the IRS and believes what the IRS does not adopt is just as important as what they do adopt. The IRS Commissioner John A. Koskinen is going around the Country and letting taxpayers know that the IRS will no longer be able to provide some services due to the budget.

Stewart said the TAS letter for 2015 includes:

- Work with TAP to identify more meaningful projects, key IRS products and services;
- Conduct a risk and operational assessment to look at TAP processes and make improvements – it's up to us to measure ourselves as staff;
- Work with external organizations to improve the diversity of panel members – there needs to be a different mix of people involved and we need your help identifying the venues to reach them;
- Prepare and educate new members so they can hit the ground running;
- Improve the process of getting back to people who submitted issues, interim responses too. Staff will work on this along with members;
- Provide quality support in spite of attrition. She made a commitment to make sure resources are available. To achieve a degree of success you need the right amount of staff and support;
- TAP and Systemic Advocacy (SA) activities, both are about successful tax administration;
- Toll-free service has been an issue for many years and now it is critical;
- Clarity of notices and publication – pick any one and you can find an area where there needs to be improvement; and
- Get back to grassroots. We need to figure out how to get to these issues.

**ACTION:** Program Letter for FY 2015 – provide copy to members when it is available (probably won't be out until October).

Sykes feels TAP is reactive and not proactive. We are reacting to current issues not identifying them. The IRS is designing forms and publications and why isn't a TAP member involved? Stewart replied she is also an IRS employee and 75 percent of the time we aren't involved either. We work very hard to get to a collaborative state with the Service. This is a journey and we are just in the beginning. National Taxpayer Advocate Nina Olson is summarily excluded in making some of these decisions as well. If we continue our efforts, we may be included some time in the future.

Sykes feels the TAP leadership should have the ability to talk directly to the IRS. Volunteers are powerful – they do this for free and their voices should be heard. Stewart





said we go back to who we are and does not foresee a time when TAP will be included in decisions that impact the administration in real time. She will take this to Nina Olson though.

Chulick said you talk about the IRS as if they are another entity. The IRS is very stove piped. Isn't there someone who can bring this up? There has to be a mechanism. Stewart responded technically, we are IRS employees, but TAS is independent within the IRS. We are akin to being internal affairs within a police department and are set apart from the mainstream. We actually have dialog with the IRS now where initially there was none. We can only make recommendations and it is up to the IRS to accept them – or not. TAS works to make things better for the taxpayer as well. The National Taxpayer Advocate is at about 60/30 right now with her recommendations. About 60 percent is accepted and 30 percent is rejected. The other 10 percent is still under consideration. The fact that we are within the IRS gives us better access than if we were outside.

Halleman asked if there is overlap between TAS and TAP. Stewart said she would not call it overlap. It's working in conjunction. At the same time she is writing her Annual Report to Congress. Andrews added a lot of our initiatives came as a result of TAP's comments and we are trying to enhance the relationship. We are going to pursue this issue with the toll-free number – if you call the IRS, someone should answer your questions.

### **W&I Program Liaison**

Mikio Bohler said you are servants at heart; giving back and she values what TAP does. When issues are elevated, she determines where they go. She reviews them for accuracy first. She does feel that TAP is pro-active and asks for data up front. When you start working on an issue, ensure you ask what teams the IRS already has working on the same issue. Keep asking for information when you work on issues. She likes the collaboration between the IRS and TAP.

Andrews asked how we can better know what is going on so we don't give you a referral that is already in process with the IRS. If we are headed in the wrong path, you need to let us know when you see that. And if we can do better on our side, let us know.

Louis added Bohler already said she will review each IRS response to TAP recommendations to ensure they make sense and actually are responding to the actual recommendation. She said she does not want to be just a clearing house or go-between for TAP and the IRS.

Chulick said nothing more frustrating than putting all the time and effort into a referral only to find out the IRS is already working on the same thing. Stewart responded it is incumbent on us to make sure you have enough information to be productive and make meaningful recommendations.



Andrews added Cindy Jones, Miko Bohler's supervisor, committed to ensure the subject matter experts (SME) are involved, speak up during calls, and stay for the whole call. W&I also have a strategic plan for the next five years. Some of these are public documents and some are for internal use only. We can share those with you because you signed the volunteer agreement.

Halleman asked if there any accountability when the Service does not supply the requested information and then we subsequently find out the information was actually out there. Stewart responded sometimes it's not what you ask for, it's who you ask. We need to use our liaisons and may also need to expand the net. If we ask someone from a particular program, we will only get their information. They won't necessarily go to another area or program to get their information as well.

Bohler added when you ask for information and are told it's not available and then it shows up in the IRS response, she will go back to whoever is responding to see where they got their information and why they could not provide it when you originally asked for it.

Andrews said we trained our own staff to look within SA to see if they can provide information as well.

Swartz said sometimes feel like the IRS is withholding information and sometimes they give you more than you expected.

**ACTION:** Figure out how to ensure we get the information requested – even if it's with the wrong division to start. We need to ensure another division is not responsible for it before we say data is not available.

### **Review of Work Achieved**

The number of issues received in 2014 dropped by approximately 25 percent from 2013. The biggest source of issues received was *via* web comments. The Notices and Correspondence Project Committee and the Tax Forms and Publications Project Committee produce the most issues.

### **Outreach Report and Discussion**

Swartz said the Outreach Committee meets once a month and is made up of the Vice-chair from every committee. We are kind of a clearing house for outreach – what works, what doesn't, etc. There is a spotlight on outreach on TAPSpace. Each committee call should have a standing agenda item for outreach. The vice-chair reports on the outreach done in their project committee during the monthly Outreach Committee meeting. Each analyst should provide a monthly roll-up to their vice-chair for the report. We would like there to be some accountability to ensure everyone submits their report. If someone is not reporting, the vice-chair should have a conversation with the member.



Our discussions revolve around a couple main goals: improvement in reporting outreach within TAP, the staff should ensure an email gets sent out each month reminding members to turn in the outreach reports. We want to show how active TAP is and how much outreach is getting done. For the IRS to appreciate the outreach we do, we need to report it. The hours spent doing TAP activities should also be reported. This is used to determine the level of the presidential award. If anyone has any ideas on how to deal with the folks who are not reporting, please speak up. Chulick said it is a human foible; not everyone reports. Maybe we should have a competition between committees either on a monthly basis or quarterly basis. Andrews added these numbers do count for us and for Congress. Another focus for the Outreach Committee is to improve the quality and quantity of outreach and improve the TAPs visibility.

Maybe we should consider spotlighting a particular question each month for the members to use during their outreaches. There is a PowerPoint available and it can also be personalized to fit the audience. The staff can help members with this if needed.

Each year, the Local Taxpayer Advocates (LTA) get expectations and are supposed to design an outreach plan and are to include the TAP and the Low Income Tax Clinics (LITC). They have reporting instructions on how to report their outreaches and they are supposed to be held accountable. It is included in their IRM. Swartz would like the LTAs be more proactive in contacting the panel members and in promoting them when doing their outreaches. If a Panel member does not have a good connection with their LTA, they need to let their analyst know and it will get funneled up to the Director to contact the LTA.

Analysts should ask the members to be alert for feedback from taxpayers about the IRS closing Taxpayer Assistance Centers (TAC) and not answering tax questions on the toll-free line after April 15 of each year. Berkey suggested giving members some educational tools to talk about recent IRS initiatives, i.e. the Taxpayer Bill of Rights (TBOR).

### **Public Comments**

None

### **Closing**

Meeting adjourned for the day.



**Joint Committee  
Taxpayer Advocacy Panel (TAP)  
Face-to-Face Meeting Minutes  
Milwaukee, Wisconsin  
August 13-15, 2014**

**Thursday, August 14, 2014**

**Designated Federal Official**

- Sheila Andrews TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Eugene Chulick Chair, Tax Forms and Publications Project Committee
- Andre VanSingel Chair, Taxpayer Communications Project Committee
- Christopher, William (Doug) Chair, Notices and Correspondence Project Committee
- Suze Kanack Chair, Internal Communications Committee
- Dan Halleman Chair, Toll-Free Phone Line Project Committee
- Edward Sykes Chair, Taxpayer Assistance Center (TAC) Improvements Project Committee

**Staff Present**

- Susan Jimerson Chief, TAP West
- Louis Morizio Chief, TAP East
- Steven Berkey Senior Program Analyst
- Russ Pool Database Analyst
- Ellen Smiley Program Analyst
- Patti Robb Program Analyst

**Visitors**

- Kim Stewart Executive Director Systemic Advocacy
- Tamikio Bohler W&I Program Liaison

**Welcome, Review Agenda**

Armstrong began the meeting with a review of Issue #20659, Add Retirement Account Tax Facts. There is retirement information on the IRS.gov website but nothing like this.

**CONSENSUS: Elevate to IRS.**

**Project Committee Focus for 2015**



Berkey handed out a section from the “brand new” TAP IRM regarding JC reviews and issue approvals. He said it has a good description of the process of what you are going to address this morning. He also handed out the JC Process for Project Identification and a blank proposal template.

The members and staff broke into three teams. Each team will go through their list of issues and assign them to a current project committee or assign them to the JC as a bucket issue. The Chairs will use the bucket issues to write a proposal for the IRS for next year’s recommended project committee focus. The Chair’s draft focus should be shared with their project committee members for input and once it is in final, it will come back to the JC for approval at the August 27, 2014 before being sent to the IRS.

The parking lot issues were divided into three groups and handed out.

Today’s goal is to come out with a draft of what your committee will work on next year. As you go through these issues, if you identify a new primary category let us know.

Team 1 – Andrew VanSingel, Doug Christopher, Susan Jimerson, Ellen Smiley  
Team 2 – Eugene Chulick, Dan Halleman, Ed Sykes, Louis Morizio, Otis Simpson  
Team 3 – Ken Armstrong, Mike Swartz, Suze Kanack, Steve Berkey, Patti Robb

Andrews reminded everyone you always have latitude to work ad hoc issues along with your assigned project issue(s). The IRS may also have issues for us to provide input. The IRS looks to us for validation and we will work these issues along with our own assigned focus. What can you do in your committee that will take care of the taxpayers? Go where you think there is a hot issue. Remember, just because the IRS rejects an issue, does not always indicate a failure. And just because the IRS is working on something does not preclude us from working on it as well. Sometimes timing is everything.

The teams broke out and went through their issues. All issues were assigned to the JC parking lot, assigned to a project committee, or dropped.

### **National Chair/Vice-chair Elections**

The National Chair and Vice-chair election voting will take place in October. Members may self-nominate or be nominated by another member and names must be submitted by September 15, 2014. Chulick will lead the nominating committee. Voting for the TAP Chair and Vice-chair will be held at the same time. The results will be announced during the October JC meeting. Berkey will update the current election questions for the candidates. Susan Jimerson suggested adding a question about outreach. Berkey read the election questions and said he would present the finalized questions during the August JC meeting. After the process is officially approved during the August call, the Chairs should announce the upcoming election to their project committee members in September.



### **2014 TAP Annual Report Planning**

Berkey said the 2013 Annual Report is essentially done. This report should be the voice of the taxpayer. Swartz added the report does not just have to be issues TAP worked but can also include other issues that impact taxpayers. He asked Bohler how we are different from other Federal Advisory Committee Act (FACA) Committees in the way we deliver our recommendations. Our report is delivered to the Secretary of Treasury, the IRS Commissioner, the National Taxpayer Advocate, and it is posted to the TAP website [www.Improveirs.org](http://www.Improveirs.org) so the public can read it online. Our annual report is not delivered to Congress.

We need to identify good writers during the year to put the report together. The chairs will receive a format to follow when writing their past year's project committee highlights. Otis Simpson said a publishing representative offered to brief the committee on annual report writing.

### **Regional Committee Briefing**

It was decided two committees will meet in one city for the regional meetings. The meetings will be held in three locations. One committee will meet at the beginning of the week and one at the end with the combined all day training on Wednesday. One committee will get the training at the beginning of their meeting – the other one will have it at the end.

The meetings are scheduled to be held the week of December 8, 2014; start at 1:00 p.m. on Monday, meet all day Tuesday and Wednesday (the training day) all day Thursday and until Noon on Friday. The committee that meets at the beginning of the week will travel in on Monday morning and head home on Wednesday evening (if they want) or Thursday. The other committee will travel to the meeting on Tuesday and travel home on Friday afternoon.

There is a plan B in case of emergency – the face-to-face meeting/training would be held the week of January 12, 2015.

We are hoping to get Commissioner Koskinen and National Taxpayer Advocate Nina Olson to speak together.

“So You Want to Be a Chair” training will be done virtually to the full panel. It will last one hour. The actual chair training for the elected chairs will be held after the face-to-face meeting and will last two hours.

The virtual training sessions are scheduled to be held the week before the face-to-face meeting.



Lack of training for writing an issue and screening new issues were the number one complaint in the TAP member surveys. The new members want more instructions and directions for both. The training for screening an issue could be done at a later date just for the screening committee members.

The new members definitely need process flow training. Berkey thought training on how the IRS works, the Tax Code, IRS Regulations, Internal Revenue Manual (IRM), etc., would be done at a high level. Halleman suggested a session explaining how TAS and TAP are actually outside and separate from the IRS. Use the terms Stewart used – like internal affairs in a police department. Explain the independence of TAS and TAP. This would actually be a good WebEx topic.

There may be a second virtual training scheduled in January of 2015.

The TAP member handbook will be mailed out immediately after Treasury approves the new member selections. TAP member responsibilities will be discussed during the face-to-face meeting.

### **Closing**

Meeting adjourned



**Joint Committee  
Taxpayer Advocacy Panel (TAP)  
Face-to-Face Meeting Minutes  
Milwaukee, Wisconsin  
August 13-15, 2014**

**Friday, August 15, 2014**

**Designated Federal Official**

- Sheila Andrews TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Eugene Chulick Chair, Tax Forms and Publications Project Committee
- Andre VanSingel Chair, Taxpayer Communications Project Committee
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**Staff Present**

- Susan Jimerson Chief, TAP West
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- Steven Berkey Senior Program Analyst
- Russ Pool Database Analyst
- Ellen Smiley Program Analyst
- Patti Robb Program Analyst

**Visitors**

- Tamikio Bohler W&I Program Liaison

**Welcome, Review Agenda**

Armstrong said the first order of business is to discuss procedures regarding removing a chair or vice-chair when they are not performing their leadership duties. The steps to take are:

- Write letter to the member to “get his/her act together” in two weeks
- If nothing changes he/she will be replaced by a new chair or vice-chair





## **TAP Internal Communications Committee**

### **Newsletter**

Kanack explained the Newsletter for June, July and August will be combined into one quarterly report to come out in September. The Newsletter will come back out on a monthly basis after that. Halleman asked that the chair's monthly reports be submitted to him to coincide with the monthly JC meetings – the fourth Wednesday, and that way the Newsletter will be issued at the beginning of each month.

### **Quarterly Meetings**

The all-TAP conference calls will be held on a quarterly basis. There will be two more calls this year, the next one scheduled for August 26, 2014.

### **TAPSpace**

Please emphasize using TAPSpace with your committee members.

### **2013 Annual Report**

Berkey said we hit a small bump in the process. Our specialist in TAS did a wonderful job, but when it was sent to the publisher, they responded that it was not done using the proper software. The specialist is on vacation this week but will work on it next week. We will ensure it is 508 compliant once it's finalized and then will post it to TAPSpace. Simpson will get the proof to review before it is actually published.

### **Responding to Issue Submitters**

The subcommittee will be meeting on Monday to discuss their draft referral.

We could probably do a better job at screening issues. We had a centralized screening committee and that seemed to work the best. When issues are reviewed by individual screening committees, an issue could be dropped when another committee might already be looking at that same issue and they could have been combined.

We went to the individual screening committees a couple years ago. Chulick felt the individual screening committees worked very well and is not in favor of a centralized committee. Halleman agreed and said his subcommittee worked very well. However, it needs to be clarified that the screening subcommittee members should also be responding to the issue submitters.

We are working on a building a procedure to use throughout the process to respond to the issue submitter to let them know the status – worked, elevated, accepted or rejected, or dropped.

If an issue comes from a TAP member, the response should be sent to the member and they in turn can get back to the originator. They should let the originator know the issue number and if it's going to be worked and keep them apprised of the status throughout the process.



**CONSENSUS: Individual screening committees will screen issues.**

**TAP Member Survey**

The executive summary of the 2013 member survey analysis was discussed. We need to ensure the new members know they should keep the dates open for the scheduled face-to-face meeting, as well as the virtual training.

Comments were made on:

- Training
  - Expand outreach training
  - More outreach practical application
  - Specialize some training
  - Training on record keeping
  - Restructure training sessions
  - Referral training
  - IRS training
  - Create webinars
- TAP Meetings
  - Conduct more face-to-face meetings
  - Scheduling the annual meeting
- Communications
  - Improve relations with the LTAs
  - Improve communications during meetings
  - Improve marketing of TAP
  - Responses from IRS
  - TAPSpace resource person
- Member Involvement
  - Work to achieve more member involvement
- Mentoring
  - Improve mentoring

Some members indicated they were very happy with TAP, TAP got an 88 percent approval rating. Armstrong said he felt the member experience is improving.

Sykes thinks part of the problem with members disengaging is because of all the issue rejections. Bureaucracy is part of the problem. We are operating well below our potential and members are not allowed to interact directly with the IRS.

Chulick said when we decide to work an issue, we ask for volunteers to work on it first. If there are no volunteers, he looks at who has worked issues and who hasn't and then he assigns members to work on the subcommittee.

Andrews said when we plan the face-to-face meeting we are at the mercy of Congress. Hopefully we will not have any issues this year. We prefer to have the regional meetings



as early in the year as possible. It's important for the members to get together early. TAP is a year-round program and unfortunately sometimes we have to change our plans. We realize it's hard on the practitioners if we meet during the filing season but sometimes we don't have a choice.

Sykes said the IRS has the Affordable Care Act (ACA) coming up and will have to administer penalties. TAP could provide valuable input. TAP's mission is to work on issues that come from the taxpayers. VanSingel agreed and added we can be proactive as well as reactive and could give good input.

Bohler said the IRS does not know what the problems may be with the ACA until it rolls out. We don't know what we don't know but she will take the message back that TAP is willing to provide the input wherever/whenever asked. Armstrong said we have to wait to see what is happening and what is coming out before we can react.

### **Project Committee Focus Proposals for 2015**

The chairs were asked to give their focus proposal for next year's TAP projects.

Toll-free – looking at PPH, reduction in services, wait times, and getting the phone tree message on the reduction in service before January 1, 2015.

TAC – looking at VITA type issues and ways to support taxpayers' ability to get service. We talked about changing the name of the TAC committee as well.

Some offices have video type access Virtual Service Delivery (VSD) and Swartz said to tell your committees members to keep their eyes open. Please provide feedback if you find it in your area.

TCC – We are looking at website interactions because of the reduction in service, taxpayer interaction, and ACA. We are not sure if all the issues currently being worked will come to fruition this year. They may spill over to next year.

Notices and Correspondence – Responding to the service on notices and letters. It would be nice to have them available at the face-to-face to help the new members get involved. We started working on estimated tax payments getting properly credited for joint filers (who filed jointly but are not getting along anymore).

Internal – responding to issue submitters, revising the TAP outreach materials, as well as reformatting the 2014 annual report.

TF&P – we will continue to look at forms and publications as requested and assigned by the IRS. We don't hurt for work and will keep on keeping on. Our work is assigned on a pretty regular basis.



Andrews thanked everyone for all their hard work. If you have anything the staff can do to better support you, please let her know. If we can make it more satisfying for you it would be great.

**Closing**

Armstrong went around the room and thanked everyone individually for their dedication and hard work.

Meeting adjourned.



**Joint Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
July 23, 2014**

**Designated Federal Official**

- Sheila Andrews TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Eugene Chulick Chair, Tax Forms and Publications Project Committee
- Andre VanSingel Chair, Taxpayer Communications Project Committee
- Christopher, William (Doug) Chair, Notices and Correspondence Project Committee
- Suze Kanack Chair, Internal Communications Committee
- Dan Halleman Chair, Toll-Free Phone Line Project Committee
- Edward Sykes Chair, Taxpayer Assistance Center (TAC) Improvements Project Committee
  
- David Hayes Member, Notices and Correspondence Project Committee

**Staff Present**

- Susan Jimerson Chief, TAP West
- Louis Morizio Chief, TAP East
- Steven Berkey Senior Program Analyst
- Linda Rivera Senior Program Analyst
- Russ Pool Database Analyst
- Donna Powers Program Analyst
- Theresa Singleton Program Analyst
- Kevin A. Brown Management Assistant

**Members of the Public**

None

**Roll Call**

Quorum Met

**Approval of March Minutes**

There was consensus for final approval of June minutes as submitted. In addition Berkey will continue looking into the possibility of the TAP leadership, chair and co-chair, being able to attend all of the regional meetings and respond back to the Panel.



### **National Office Update**

Sheila Andrews thanked everyone for all they do. Andrews mentioned that we are at the end of the selection process completing the tax checks and fingerprints. Once this has been done, we will be submitting the package to the commissioner and then to Treasury. We are working on All TAP meeting Tuesday, August 26, 2014 at 2:00 p.m. EST. Kim Stewart is the new EDSA, we met several times to discuss TAP and she was very aware of TAP and is very interested in everything about TAP. Andrew reported that she has a monthly meeting with Cindy Jones and this has helped to improve our relationship with IRS.

The NTA released the June report to Congress on July 16, 2014, and it might be a good idea for the Panel to review this as it pertains to all of TAS. Reduction in services and the Taxpayer Assistance Centers are important points that remain a concern for the NTA according to the report. The Affordable Care Act (ACA) has come up regarding training. Andrews mentioned that we will let you know when training is available as it won't really affect us until next year. There were two court ruling with yesterday, with conflicting results, about the ACA and it might be a good idea to follow this as it is important to this new law.

### **TAP Chair Report**

- 2013 JC Survey Recommendations

Member involvement, leadership training. Louis Morizio will put together a team to work on the leadership training. Linda Rivera will work on improving this program.

Kenneth Armstrong spoke on several points from the survey and how they will be addressed. The staff will address the lack of participation by the Local Taxpayer Advocates (LTA) and Andrews has addressed the go to meeting video conferencing. There is now a system in place enabling TAP to have webinars and conferences. For the communication process, Armstrong requested that the staff send press releases to the local Panel members as well as the media outlets to ensure full coverage for the information being released.

Member involvement is something else that needs to be addressed. Armstrong said that this can be addressed during the chair and leadership training to allow for full member participation. Armstrong also wanted to know if we could vote for leadership rolls after the members have gotten to know more about each other and the requirements to be a leader. Suze Kanack stated that this training will be addressed by the Regional Planning Committee. The mentoring program was discussed and Armstrong wanted it started sooner as well as included in the member handbook in more detail. Morizio suggested having the program upgraded first before putting more about the program in the handbook.

### **2014 August JC Agenda**

Armstrong stated that he hoped to have Stewart at the meetings. Some minor adjustments and corrections have been made to the agenda such as changing Mike Swartz to lead on the Outreach part instead of Kanack. The elections topic was shortened from one hour to 30 minutes. The JC will be addressing the screening process of contacting issue submitters



when issues have been dropped to improve this process. The internal communications team will have an update for the regional committee meetings in August. Berkey mentioned that the 2014 report should be a focal point for Armstrong and the Panel since it will be needed in the very near future. There will also be a session for the Regional Planning committee to continue the discussion to help continue with the planning. There will be an early morning meeting planned for Wednesday. The Milwaukee staff will acquire the office space and reach out to those attending the meeting.

### **2015 Regional Committee Briefing**

Berkey stated that the Friday morning, August 15, 2014, could be used to discuss the 2015 direction for each committee.

### **Project Topic**

Project Committee Review/Activities

Notices and Correspondence Chair, Doug Christopher

- Review of Form 886-H-EIC-2014

David Hayes from the Notices and Correspondence committee was given the task to review the draft of the 2014 revision by the IRS on Form 886-H-EIC-2014. There were seven recommendations and subsets submitted for consideration. Hayes called attention to point number two of the recommendations.

The term “official letterhead” is the point of reference since only the issuing organization can determine what actually official letterhead is. The committee recommends that we replace that phrase with “letterhead” or “other forms from” to avoid the confusion that this language could cause. Hayes continued with, in many cases taxpayers may have the documentation to support their EIC claim, but may be confused by the term “official letterhead” and we would like to prevent this from happening.

Armstrong recommended including the title of the form to make it easier to recognize instead of just the form number. There were also some grammar corrections made to the recommendation and a discussion on what “my child” actually means regarding this form.

**CONSENSUS: Add the form name, correct the grammar and accept the recommendations.**

Christopher mentioned that the IRS rejected the recommendations made on the Form CP 2000 and there will be a reconsideration request made in the very near future.

Tax Forms and Publications Chair, Eugene Chulick

Chulick reported that we are still working on Publication 179, *Federal Tax Guide for Employers in Puerto Rico*. This is being done by contacting the LTA and tax practitioners to see if this publication is really useful or not. We are also working on Publication 575, *Pension and Annuity Income*, and were able to obtain an extension on the deadline to the



end of August 2014. Publication 590 IRA Distributions was submitted to the IRS for review. Issue #30718 1040x, *Amended Tax Return*, is still being worked. Chulick stated they currently have two new issues that they are starting to work on further. In regards to responding to issue submitters, Chulick will be reaching out to them personally.

Taxpayer Assistance Center Improvements Chair, Ed Sykes

Sykes reported that the IRS responded to their ITINs issue and accepted about half of the recommendations, some had already been implemented and a few were rejected. Sykes continued with there should be several more referrals elevated to the JC really soon.

Taxpayer Communications Chair, Andrew VanSingel

There are two referrals that are being finalized before being elevated to the JC. They are still close on quite a few referrals that will be ready soon to be elevated to the JC. They are also working on trying to get manager call backs on SAMS issues, but that is still being worked.

Toll-Free Lines Chair, Dan Halleman

Halleman stated they are still working on a survey on how to reach demographics about reductions in service and issues with the get transcript program. They hope have something for the August meetings.

### **Internal Committee Updates**

Internal Communication, Suze Kanack

Kanack proposed changing the distribution of the newsletter. The suggestion was for it to be done quarterly during the summer months, July, August and September, and then back to monthly starting in October. Halleman will outline the changes, send this to the Panel and find out what the Panel thinks about this change.

### **Public Comments**

None

### **Closing**

Armstrong thanked everyone for their participation and formally closed the call.

**Next meeting: August 27, 2014**

**1 pm ET; Noon CT; 11 a.m. MT; 10 a.m. PT**





**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
June 25, 2014**

**Designated Federal Official**

- Sheila Andrews TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Andrew VanSingel Chair, Taxpayer Communications Project Committee
- William (Doug) Christopher Chair, Notices and Correspondence Project Committee
- Suze Kanack Chair, Internal Communications Committee
- Edward Sykes Chair, Taxpayer Assistance Center (TAC) Improvements Project Committee
- Eugene Chulick Chair, Tax Forms and Publications Project Committee
- Lonnie Mayer Member, Toll-Free Phone Line Project Committee

**Members Absent**

- Dan Halleman Chair, Toll-Free Phone Line Project Committee

**Staff Present**

- Susan Jimerson Chief, TAP West
- Louis Morizio Chief, TAP East
- Steven Berkey Senior Program Analyst
- Otis Simpson Program Analyst
- Russ Pool Database Analyst
- Donna Powers Program Analyst
- Ellen Smiley Program Analyst
- Theresa Singleton Program Analyst
- Kevin A. Brown Management Assistant

**Members of the Public**

None

**Roll Call**

Quorum Met

**Approval of May Minutes**

There was consensus for final approval of the May minutes as submitted.

**National Office Update**



New Staff introductions:

Sheila Andrews reminded everyone that Theresa Singleton is working with the Tax Forms & Publications committee. In addition, on Monday, June 30, 2014 Kim Stewart would be taking over as the Executive Director of Systemic Advocacy (EDSA) and Rena Girinakis is now the new Deputy National Taxpayer Advocate (DNTA).

### **TAP Chair Report**

Kenneth Armstrong reported that as the annual report is nearly complete we are weighing some of the publishing options. The all member survey is almost complete also.

### **2015 Regional Committee Briefing**

Suze Kanack stated that the Regional Planning Committee decided the regional meetings will be the best for the Panel as a whole to allow more committee training time. The regional committee options were given as an all hands meetings and no JC face-to-face or a regional meeting and later a JC face-to-face meeting.

A motion to adopt the Regional Committee recommendations were given by Doug Christopher and Michael Swartz seconded that motion. The decision was made to continue to the regional committee meetings, to be held in the second week of December, with a request for other high level IRS executives to attend.

Action: Consensus to elevate

A recommendation for the TAP leadership to be able to attend all of the regional meetings was proposed by Michael Swartz. Berkey reported that the staff will immediately start working on the logistics of this motion and will be reporting back to the committee as information becomes available.

### **Public Comments**

None

### **Project Topic**

Project Committee Review/Activities

- Notices and Correspondence
  - o Chair, Doug Christopher

A referral was approved on the Earned Income Tax Credit form and it is going through the legal approval process. We also requested reconsideration on one other referrals and are awaiting a response at this time.

- Tax Forms and Publications
  - o Chair, Eugene Chulick

Publication 590, *Individual Retirement Arrangements (IRAs)* is under review by quality review (QR). Form 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts* received JC approval and will be sent to IRS soon. Issue 3491, Form



1099, *Miscellaneous Income*, was reviewed and rejected because it deals with legislative issues.

Issue 3512, Publication 575, *Pension and Annuity Income*, is being worked right now. Form 2848, *Power of Attorney and Declaration of Representative (Spanish Version)* was dropped due to it being an IRS training issue. Issue 2475, the committee suggested revising Form 8888, *Allocation of Refund (Including Savings Bond Purchases)* and Form 1041 to include the instructions on for Form 1040, *U.S. Individual Income Tax Return*. The IRS concluded that it is too late for implementation of these recommendations for 2014 but will consider them for 2015.

- Taxpayer Assistance Center Improvements
  - o Chair, Ed Sykes

Issue 2290 is causing issues due to its high level of complexity. We have several issues that we are working on but have nothing to report at this time.

- Taxpayer Communications
  - o Chair, Andrew VanSingel

We are reviewing the effectiveness of the Fresh Start Initiative and proposing additional changes to improve it. The American opportunity credit is being reviewed and we are working on a referral to make the years claimed by taxpayers available in the online system to avoid confusion for taxpayers. Walter Webster is working on a publication that mirrors the 10 tips about TAS for TAP. We hope this will help eliminate the confusion between TAP and TAS for some taxpayers.

- Toll-Free Lines
  - o Chair, Dan Halleman

Lonnie Meyer reported they are developing standardized a survey to get a consensus to improve services like Toll-free lines and the website. The Get Transcript part of the site kicks you off after you get to step five which is an issue that we would like to resolve.

### **Internal Committee Updates**

Kanack said the annual report is currently being revised with a renewed focus of what its purpose is. We are also taking on the, How do you respond to issue responders? Armstrong requested an invitation to the July 1, 2014 meeting.

### **Closing**

Berkey made a recommendation on the May minutes to clarify what issue number 29191. Berkey reminded the members to submit their annual tax compliance check and it is important that they are returned in a timely manner. Armstrong thanked everyone for joining the call and making the decisions that were made today and officially closed the meeting.

**Next meeting: July 23, 2014**

**1 p.m. ET; Noon CT; 11 a.m. MT; 10 a.m. PT**



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
May 28, 2014**

**Designated Federal Official**

- Sheila Andrews TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Andrew VanSingel Chair, Taxpayer Communications Project Committee
- William (Doug) Christopher Chair, Notices and Correspondence Project Committee
- Suze Kanack Chair, Internal Communications Committee
- Dan Halleman Chair, Toll-Free Phone Line Project Committee
- Edward Sykes Chair, Taxpayer Assistance Center (TAC) Improvements Project Committee
  
- Barbara (Basha) McCrumb Vice-Chair, Tax Forms and Publications Project Committee
- Mahendra (MG) Patel Member, Tax Forms and Publications Project Committee
- Patricia Dosedall Member, Taxpayer Communications Project Committee

**Members Absent**

- Eugene Chulick Chair, Tax Forms and Publications Project Committee

**Staff Present**

- Susan Jimerson Chief, TAP West
- Steven Berkey Senior Program Analyst
- Linda Rivera Senior Program Analyst
- Otis Simpson Program Analyst
- Russ Pool Database Analyst
- Donna Powers Program Analyst
- Ellen Smiley Program Analyst
- Patricia Robb Program Analyst
- Theresa Singleton Program Analyst
- Kevin A. Brown Management Assistant

**Members of the Public**

Lydia Beyoud from the *Daily Tax Report*

**Roll Call**

Quorum Met



### **Approval of March Minutes**

There was consensus for final approval of the April minutes as submitted.

### **National Office Update**

Sheila Andrews reported several personnel changes to include: Lisa Billups and Trena Derricott leaving TAP and returning to their regular positions very soon. Marisa Knispel is leaving TAP and Theresa Singleton will be temporarily covering the Tax Forms and Publications Committee for now. Russ Pool will be covering the Notices and Correspondence committee while Tim Shepard is away. Andrews also reported that we have completed the ranking process and have started the interviews for this year's recruitment program. This process could take as long as October to get our final list of new member recommendations. The location for the project committee meetings is looking like Milwaukee, Wisconsin, but we will make everyone aware once that decision is made final.

### **TAP Chair Report**

Kenneth Armstrong reminded everyone to send their May report for the newsletter to Dan Halleman. Armstrong also indicated that the All TAP Membership call was a great success with a lot of participation.

### **2014 Regional Committee Debriefing**

Edward Sykes reported the timing was the biggest challenge, which affected the participation level of the meetings. The preparation, including getting the binders out early, was extremely helpful. Sykes suggested that having the meeting in a single location would be the best thing for the next meetings and there needed to be more time available for the project committee meetings. Some of the members thought it would be beneficial to have the training before their project committee meetings. Overall, Sykes thought these meetings were a huge success giving all of the challenges we faced in preparing for this event.

### **2015 Regional Committee Recruitment**

Suze Kanack wants at least one member from each committee, no more than 12 in total, by June 15, 2014. The target date for next year's meeting can start off as the second week in January 2015. Kanack wanted to offer the travel training for the new members and only the other members who wanted a refresher course. Kanack also wants to get the issues to the members sooner to precipitate more engaged member participation. Kanack wanted to give more attention to outreach, internal communication and the entire issue process during training. Armstrong wanted Kanack to reconsider the December date because it may be easier for some members to attend.

### **Public Comments**

None

### **Project Topic**

Project Committee Review/Activities



Notices and Correspondence- Doug Christopher reported that a draft referral on Form 886, *Earned Income Credit* was received and we will be sending it to the Joint Committee within the next two months. A response was received from the IRS regarding some recommendations from last year, to which reconsideration is being requested at this time.

Tax Forms and Publications – Basha McCrumb reported that Issue 26694, *Inclusion of AMT worksheet* in Form 1040, *Instructions*, should be sent forward to the IRS. The committee inquired about the reason the instructions were removed in the first place as well as any alternatives to getting these instructions to the taxpayers easily. Although this information is available on the IRS website, it will do nothing to help taxpayers who do not have internet access. In addition, these questions are no longer being answered on the IRS toll-free line, which makes this very important to taxpayers who need this information.

The committee has elevated this referral to the IRS for further consideration.

Issue number 29191, *Review of 2013 Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and Its Instructions*.

The committee has elevated this referral to the IRS for further consideration.

Taxpayer Assistance Center Improvements – Chair, Ed Sykes had nothing new to report.

Taxpayer Communications – Andrew VanSingel reported that we have a couple new projects we have just started and will have them ready very soon. Ten things about TAP is a project that explains what TAP does. This is a project that will be started in the next few weeks.

Toll-Free Lines- Dan Halleman – Get transcripts and the reductions of services are the two primary issues we are working on. It will be about a month or two before we anticipate having referrals sent to the Joint Committee.

### **Internal Committee Updates**

Suze Kanack reported that we don't have any good pictures for the annual report and that is something we should work on. Patricia Dossall echoed the concern about the need for better pictures for the annual report.

### **Closing**

Armstrong thanked everyone for attending and officially closed the meeting.

**Next meeting: June 25, 2014**

**1 p.m. ET; Noon CT; 11 a.m. MT; 10 a.m. PT**



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
April 23, 2014**

**Designated Federal Official**

- Sheila Andrews TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Eugene Chulick Chair, Tax Forms and Publications Project Committee
- Andre VanSingel Chair, Taxpayer Communications Project Committee
- Christopher, William (Doug) Chair, Notices and Correspondence Project Committee
- Suze Kanack Chair, Internal Communications Committee
- Dan Halleman Chair, Toll-Free Phone Line Project Committee

**Members Absent**

- Edward Sykes Chair, Taxpayer Assistance Center (TAC) Improvements Project Committee

**Staff Present**

- Susan Jimerson Chief, TAP West
- Steven Berkey Senior Program Analyst
- Linda Rivera Senior Program Analyst
- Russ Pool Database Analyst
- Donna Powers Program Analyst
- Ellen Smiley Program Analyst
- Patricia Robb Program Analyst
- Kevin A. Brown Management Assistant

**Members of the Public**

None

**Roll Call**

Quorum Met

**Approval of March Minutes**

There was consensus for final approval of March minutes as submitted.

**National Office Update**

Sheila Andrews reported that Louis Morizio will be out a few more weeks, through mid-May, for medical reasons. The recruiting process is going well with the count at 386 applications; there was an additional application that did not qualify. August is the target date for the



selections to be made. Andrews also reported that while the date has been selected for the Face-to-Face Joint Committee meetings, no final determination for the locations has been determined yet. In addition, based on some policy changes, the NTA, Nina Olsen, will be able to approve this meeting which is an improvement from last year's process.

### **TAP Chair Report**

#### Follow-up Communication with Issue Submitters

Armstrong wanted to make a decision on the exact steps that would be taken to properly respond to those who submit issues to the TAP. Issues are received several different ways to include: on the [www.improveirs.org](http://www.improveirs.org) website, through our Toll-Free line or through member outreach. Currently an automated system response is sent from the website or the procedure is explained on our Toll-Free line or by the member receiving the issue. All of the responses let the submitter know that the issue will be evaluated to see if it meets the TAP criteria.

The Toll-Free committee contacts the submitter directly and explains the process to them. The Internal Communications Committee will be recommending that the screening committee do the follow-up and they are trying to determine the details of how the response will be made which can be by form or phone call. A decision has yet to be made on this process.

### **Project Topic**

#### Project Committee Review/Activities

#### Notices and Correspondence – Chair, Doug Christopher

- Still working on two issues with the EITC to include the form and the notice. We are hoping to have some referrals next month on these two issues. We received a response from a recommendation made last year a recommendation to improve the installment agreement letter. Christopher questioned whether or not this response is supposed to take this long? There is usually a 60 day maximum unless an extension was requested. Andrews reported that there is a new initiative to keep the lines of communication between the IRS and TAP open so that we can improve this process. There will be more communications coming to give TAP a better understanding on these time frames and how the IRS processes our recommendations very soon. Christopher is also concerned that the IRS is not responding in a detailed manner when responding to our recommendations and would like that subject to be addressed as well.

#### Tax Forms and Publications – Chair, Eugene Chulick





- Our recommendation on issue 27935 for form 12153 was accepted. There was a request for comment on Publication 179, *Circular PR – Federal Tax Guide for Employers in Puerto Rico* and we are awaiting a response back by the members to see if they are utilizing it and if it is effective or not. We are continuing to work on the rewrite of Publication 590 attempting to break this up into two different forms for deposits into it and distributions. On issue 26529, which is where to file a return requesting a refund, the IRS accepted the changes to the Form 1040, Form 1040A, Form 1040 EZ and Publication 17.

#### Taxpayer Assistance Center Improvements – Chair, Ed Sykes

- Donna Powers reported that they are working on the questionnaire results of both the management as well as taxpayers visiting the TAC to find out what is driving the increase into the TAC offices as well as their reaction to no tax return preparation in the TACs. Powers said that the volunteers and intern recommendation has been changed to just interns because of management an accountability concerns. Powers also reported that research is still being done on Form 2290, *Heavy Vehicle Tax*, which continues to expand.

#### Taxpayer Communications – Chair, Andrew VanSingel

- Andrew VanSingel reported that we are still working on several projects and we are refining our questions to render better results from the IRS.

#### Toll-Free Lines – Chair, Dan Halleman

- Dan Halleman reported that we do not have any new issues in the screening committee, but we are continuing with our efforts to collect information on the “Get Transcripts” function on the toll-free line and reduction of services and what options would help the senior citizens or low-income for help away from the internet. Research is still being done on the no tax law questions being answered is an ongoing process. We hope to address this subject more on our next meeting.

#### **Internal Committee Updates**

##### Internal Communications – Suze Kanack

- Kanack reported that Hallerman will be taking over the newsletter but Kanack will be available if needed.

#### **Public Comments**

None



### **Closing**

Armstrong would like to continue with the All TAP quarterly teleconference calls as they were quite effective in keeping the entire Panel involved. May, August and November are the suggested months for the meeting. Tuesday, May 20, 2014, at 2 p.m. is the first suggested date for the next meeting.

Armstrong thanked everyone for all they have been doing despite all of the challenges that we continue to face then officially closed the meeting.

**Next meeting: May 28, 2014**

**1 p.m. ET; Noon CT; 11 a.m. MT; 10 a.m. PT**



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Teleconference Meeting Minutes  
March 31, 2014**

**Designated Federal Official**

- Steven Berkey Acting TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Suze Kanack Chair, Internal Communications
- (Doug) William Christopher Chair, Notices and Correspondence
- Eugene Chulick Chair, Tax Forms and Publications
- Edward Sykes Chair, Taxpayer Assistance Center (TAC) Improvements
- Andrew VanSingel Chair, Taxpayer Communications
- Dan Halleman Chair, Toll-Free Phone Line

**Panel Members Present**

- Nancy Dery Member, Taxpayer Assistance Center Improvements
- Samuel Kindred Member, Taxpayer Assistance Center Improvements

**Staff Present**

- Louis Morizio Chief, TAP East
- Susan Jimerson Chief, TAP West
- Steven Berkey Senior Program Analyst
- Linda Rivera Senior Program Analyst
- Russ Pool Database Analyst
- Donna Powers Program Analyst
- Ellen Smiley Program Analyst
- Patricia Robb Program Analyst
- Timothy Shepard Program Analyst
- Marisa Knispel Program Analyst
- Trena Derricott Program Analyst
- Lisa Billups Program Analyst
- Otis Simpson Program Analyst
- Kevin A. Brown Management Assistant

**Members of the Public**

None



### **Welcome, Review Agenda**

Kenneth Armstrong welcomed everyone to the call. Armstrong solicited dates for the Joint Committee (JC) face-to-face meeting and the Committee decided on August 13, 2014, through August 15, 2014. More information will be provided when it becomes available.

### **Roll Call**

Quorum met.

### **Approval of February JC Minutes**

There was consensus for final approval of February minutes as submitted.

### **National Office Update**

Steve Berkey, acting TAP Director, gave a report and update on recruiting. Berkey thanked everyone for their participation and mentioned that applications are being accepted for new members now. In addition, the TAP 2012 Annual Report will be formally delivered to the Secretary of Treasury, the Commissioner of IRS, the National Taxpayer Advocate, and the Executive Director Systemic Advocacy today.

### **Premium Tax Credit Estimator**

Berkey reported that the Taxpayer Advocate Service (TAS) is interested having TAP members test a premium tax credit estimator. The estimator is still under development and when it is complete an Ad Hoc committee will be formed to test it. More information will follow as this project develops.

### **TAP Chair Report**

- Follow-up Communication with Issue Submitters – The Internal Communications Committee is working on the procedures to respond to the submitters of issues.
- The JC face-to-face meeting dates are August 13–15, 2014.

### **Public Comments**

None

### **Project Committee Review/Activities**

Notices and Correspondence – Chair, Doug Christopher

- Issue 24894, CP2000 Notice / Improvements to the AUR Process - the Committee made this recommendation very specific and pointed out the reason behind the requested change. It is believed that a more professional and humane approach in dealing with mistakes is to make initial contact with the taxpayer using the less threatening or intimidating CP2501 Notice. Harsher measures could be taken for those taxpayers who do not respond to the CP2501.

**Action: Consensus to elevate.**



#### Tax Forms and Publications – Chair, Gene Chulick

We are reviewing Publication 590, *Individual Retirement Arrangements (IRA)*, Form 3520-A, *Annual Return of Foreign Trust With a U.S. Owner*, and Publication 179, *Circular PR - Federal Tax Guide for Employers in Puerto Rico*. We discussed the progress of the Form 3520-A suggestions. Overall work was very well received during the face-to-face. A proposal will be made to split Publication 590 into two separate publications, which would be contributions and distributions.

#### Taxpayer Assistance Center Improvements – Chair, Ed Sykes

- Issue 28100, Individual Taxpayer Identification Number (ITIN) Processing and Procedures: the current suggestions are to automate the ITIN processing system, better communicate with applicants, and better handle the mail received to help eliminate needless calls or visits to Taxpayer Assistance Centers.

**Action: Consensus to elevate**

#### Taxpayer Communications – Chair, Andrew VanSingel

- Issue 20659, Add Retirement Tax Facts, - We are asking the IRS to create a retirement account tax facts landing page and include a link to it under the Hot Topics list on the IRS home page. After lengthy discussion, the JC determined the recommendations for the link should be a bit more specific.

**Action: The issue will go back to the Committee for more specific wording**

#### Toll-Free Lines – Chair, Dan Halleman

We are still struggling with some of our issues. We sent seven suggestions to the Subject Matter Expert (SME) to review for the Get Transcripts project. We will continue to research ways to better serve the elderly, low-income taxpayers, and veterans in response to the reduction in service.

#### Internal Committee – Suze Kanack

Internal Communications – The 2012 Annual Report was issued today. We are making great strides with the 2013 Report. The next conference call is tomorrow.

#### **Closing**

Armstrong thanked everyone for attending the call and formally closed the meeting.

**Next meeting: April 23, 2014**

**1 p.m. ET; Noon CT; 11 a.m. MT; 10 a.m. PT**



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
February 26, 2014**

**Designated Federal Official**

- Sheila Andrews TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Michael Swartz National TAP Vice-Chair
- Eugene Chulick Chair, Tax Forms and Publications Project Committee
- Andre VanSingel Chair, Taxpayer Communications Project Committee
- Christopher, (Doug) William Chair, Notices and Correspondence Project Committee
- Edward Sykes Chair, Taxpayer Assistance Center (TAC) Improvements Project Committee
  
- Suze Kanack Chair, Internal Communications Committee
- Dan Halleman Chair, Toll-Free Phone Line Project Committee

**Staff Present**

- Louis Morizio Chief, TAP East
- Susan Jimerson Chief, TAP West
- Steven Berkey Senior Program Analyst
- Linda Rivera Senior Program Analyst
- Russ Pool Database Analyst
- Donna Powers Program Analyst
- Ellen Smiley Program Analyst
- Timothy Shepard Program Analyst
- Marisa Knispel Program Analyst
- Trena Derricott Program Analyst
- Lisa Billups Program Analyst
- Kevin A. Brown Management Assistant

**Members of the Public**

None

**Welcome, Review Agenda**

Kenneth Armstrong welcomed everyone to the call and welcomed the new staff to the Joint Committee (JC) call.

**Roll Call**

Quorum met.



### **Approval of January JC Minutes**

There was consensus to approve the January minutes as submitted.

### **National Office Update**

Sheila Andrews welcomed three new staff members, Yvette Jackson, Lisa Billups and Trena Derricott, who will be temporarily assigned to the TAP staff for the next two months. The budget was approved for three of the regional committee meetings. Andrews spoke of possibly having a recorded presentation by senior leadership if no one is available to speak at the Regional meetings, but nothing has been made official regarding this. Andrews is still attempting to get the NTA, Nina Olsen to speak at the meetings.

### **TAP Chair Report**

Louis Morizio explained the results of the survey given to members last year to get feedback needed to improve TAP. There needs to be someone from each committee, and staff, to help analyze the data collected from this survey. If the chairpersons are not able, another person should be designated from each committee. March 14, 2014, is the date set to determine who will be on this committee.

### **Regional Meetings and Training**

Edward Sykes reported that everything is on track with the regional meeting preparations. There was a discussion about why all of the meetings were not approved at the same time. This is a procedural situation that is beyond our control, but we will still be awaiting a response from the IRS Commissioner. Eugene Chulick inquired about instructors for the meetings. Morizio explained staff and Panel members will instruct. That is still in progress and the list will be sent out as soon as it is complete.

### **Public Comments**

None

### **Project Committee Review**

William Christopher spoke of a comparison made between the CP 2000 and the CP 2501 because of how different the letters are. The CP 2000 appears very threatening and harsh, while the CP 2501 is much nicer and easier to digest. The discussion went into great detail about whether it would be best to have the CP 2501 go out first then the CP 2000 if there is no appropriate response. If that won't work can the CP 2000 be redesigned to better deliver options and a kinder message for the taxpayer in this letter?

### **Action Item:**

The issue will be sent down for further revision. A response will be needed by March 10, 2014.

### **Action Items:**

Issue # 28930, Letter 474C, *General Math Error Procedures*, will be elevated after minor corrections.



Issue #28843, Letter 673C, *Duplicate Filing Conditions* – Consensus to elevate to the IRS.

### **Internal Committee Updates**

- **Internal Communications** – Suze Kanack will send the February newsletter out by Monday, March 3, 2014, to be reviewed and hopefully approved by the JC before the Face-to-Face meetings.

### **Closing**

Steve Berkey inquired about the TAP Chair training this year and if we should have it moving forward. It was deemed helpful.

Armstrong officially closed the meeting.

**Next meeting: March 31, 2014**

**1 p.m. ET; Noon CT; 11 a.m. MT; 10 a.m. PT**





**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
January 29, 2014**

**Designated Federal Official**

- Sheila Andrews TAP Director

**Members Present**

- Kenneth Armstrong National TAP Chair
- Eugene Chulick Chair, Tax Forms and Publications Project Committee
- Andre VanSingel Chair, Taxpayer Communications Project Committee
- Christopher, (Doug) William Chair, Notices and Correspondence Project Committee
- Dan Halleman Chair, Toll-Free Phone Line Project Committee
- Edward Sykes Chair, Taxpayer Assistance Center (TAC)Improvements Project Committee
- Suze Kanack Vice-Chair, Taxpayer Communications

**Members Absent**

- Michael Swartz National TAP Vice-Chair

**Staff Present**

- Louis Morizio TAP East Chief
- Susan Jimerson TAP West Chief
- Steven Berkey Senior Program Analyst
- Russ Pool Database Analyst
- Donna Powers Program Analyst
- Ellen Smiley Program Analyst
- Patricia Robb Program Analyst
- Kevin A. Brown Management Assistant

**Members of the Public**

None

**Welcome, Review Agenda**

Kenneth Armstrong welcomed all of the new members of the JC committee and looked forward to a good new year.

**Roll Call**

Kevin Brown



### **Self-Introductions**

The entire JC introduced themselves and shared some of their interests before starting the first meeting of the year.

### **National Office Update**

Sheila Andrews introduced herself to the new JC committee and pointed out some of the things that she will do for the TAP both on the calls and in the background. Andrews also spoke of some of the many factors that will affect TAP throughout this coming year. Funding is going to be a major issue for us this year according to Andrews. Andrews spoke of the Annual Report to Congress recently released by Nina Olsen, the NTA, and encourage to Panel to review it online. Andrews also spoke of staffing issues, congressional issues and a few other things that will affect the Panel as a whole this year.

### **TAP Chair Report**

Armstrong mentioned some of the difficulties that the TAP is going to face and that although they may be hard, we are looking forward to facing them together as a unit. Toll-free calls not being answered and the Affordable Care Act are among the biggest issues we will be facing.

### **Regional Meetings and Training**

Edward Sykes says everything is on track and appears to be working out pretty well with the plans for the training meetings.

### **Public Comments**

None

### **Project Committee Review**

William Christopher, Notices and Correspondence committee, stated that their first project was to review form 886-H-EIC *Documents You Need to Prove You Can Claim an Earned Income Credit on the Basis of a Qualifying Child*. The goal is to improve the taxpayer understanding of the document so that the first response yields all of the requested information. The website landing page will also be reviewed to see if it can be improved also.

Eugene Chulick, Tax Forms & Publications, stated that they are reviewing Publication 590, *Individual Retirement Arrangements (IRAs)* and form 3520 *Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts*. In addition they set up their monthly meetings and introduced mentors for the new members.

Sykes, TAC, stated they are looking at the ITIN issue 2290. The hope is that they are able to wrap these two issues up and get them to JC soon. They are also going to be working on the lack of availability of phone services because the IRS is cutting back on employee coverage. Sykes said they will be working on possibly putting some VITA assistants in some of the Taxpayer Assistance Centers.



Andrew VanSingel, Taxpayer Communications, stated that they are working on the Fresh Start Initiative. They will also be working on the Information reporting and document matching program to be sure that this process is helpful to taxpayers. Business related ID Theft will also be reviewed. The simplified Home office deduction is a new issue that will be reviewed as well. VanSingel mentioned that there are some carry over issues from last year- Comments from the customer, the IRS sharing information with other organizations, the online EIN assistance tools, and the accessibility of forms on the IRS website.

Dan Hallerman, Toll-Free phone line, spoke of the new get transcripts system for FAFSA making it easier for taxpayers to be able to apply for school loans, home buying purposes and other types of business requiring transcripts. Hallerman said they will also focus on the reduction in service by taking assistants away and how it will affect the public. We want to focus on how the public will be made aware of this change and those who will be impacted the most from these changes says Hallerman.

### **Internal Committee Updates**

#### **Internal Communications**

Suze Kanack reports that we are working on the annual report. Kanack hopes to have it out in a month or two. Internal communications is working hard to get the newsletter on the website and keep the Panel aware of what is being done in TAP. They will also be working on the pocket guide this year. Steve Berkey reported that some of the 2013 work was not completed, due to the government shutdown, so it will carry forward to this year with a cutoff date of the end of March to allow them to be included in the 2013 statistics. The Notices and TAC committees will be primarily affected by this decision.

### **Set a Time and Date for Chair/Vice-chair Training and Monthly Conference Calls**

The dates for this virtual meeting were discussed.

**Action Item:** The Chair and Vice-Chair training will be held on Thursday, February 13, 2014, at 12noon EST. Armstrong and Sykes will work this issue together. Berkey will take the lead and work with the staff about it.

**Action Item:** JC monthly meeting times will be the fourth Wednesday of each month at 1pm EST.

**Action Item:** Monday, March 31, 2014 will be the date for the March meeting.

### **Closing**

**Next meeting: February 26, 2014 at 1pm EST.**