



## 2019 Meeting Minutes Joint Committee (JC)

- April 25, 2019
- May 30, 2019
- June 27, 2019
- July 25, 2019
- Aug. 13, 2019
- Aug. 14, 2019
- Aug. 29, 2019
- Sept. 26, 2019
- Oct. 31, 2019
- Nov. 21, 2019

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### Joint Committee (JC) Taxpayer Advocacy Panel (TAP) Meeting Minutes April 25, 2019

#### Designated Federal Official (DFO)

- Terrie English TAP Director

#### JC Members Present

- Heidi Hirschfeld National TAP Chair
- Patrick Kusiak TAP Vice Chair
- Cheryl Williams Chair, Special Projects Committee
- Philip Kleiber Chair, Toll-Free Phone Line Committee
- Bruce Stratton Chair, Tax Forms and Publications Committee
- Patricia Anthony Chair, Taxpayer Communications Committee (Absent)
- Jeri Hunter Chair, Notices and Correspondence (Absent)
- Kathryn Tracy Chair, Taxpayer Assistant Centers Committee (TAC)
- Alice Azzaro Chair Internal Communications Committee

#### Other TAP Members Present

- Victor Frausto Vice-Chair, Notices Correspondence Committee
- Robert Moretti Vice-Chair, Special Projects Committee

#### Staff Present

- Lisa Billups Senior Program Analyst
- Cedric Jeans TAP East Chief
- Fred Smith Program Analyst
- Gilbert Martinez Program Analyst



- Matthew O’Sullivan Program Analyst
- Robert Rosalia Program Analyst
- Rosalind Matherne Program Analyst
- Antoinette Ross Program Analyst
- Conchata Holloway Program Analyst

**Staff Absent**

- Susan Jimerson TAP West Chief
- Kevin Brown Management Assistant

**Members of The Public**

- Kathy Hughes, Treasury Inspector General for Tax Administration (TIGTA)
- Paula Johnson, TIGTA
- Russell Martin, TIGTA
- Ann Ring, TIGTA
- Donna Tuke
- Allyson Versprille, Bloomberg Tax
- Paul Merrion, MLex US Tax Watch

**Welcome**

Hirschfeld the new Chair of the TAP; she welcomed all to the first meeting and proceeded with the agenda.

**Roll Call**

Quorum was met for this meeting.

**DFO/National Office Update**

English welcomed all and stated the following:

- During the teleconferences, members are asked to keep their phones on mute when they are not speaking.
- On Tuesday, April 30, 2019, there will be a TAP member administrative meeting; this will be a training for all Chairs of committees.
- The face to face survey sent to members for feedback has ended.
- Business cards have been ordered and will be available for members in a few weeks.
- Members are asked to consider volunteering for the Tax Forums that are held in their home states. Approval will be considered if members are in the same state.
- Recruitment for new members are opened until May 3, 2019.
- TAP staff is collecting data for outreach repository database; this information is collected from the Outreach Monthly Report submitted by members of each committee.

Jeans stated the following:

- There will be additional screening calls for the committees.
- Members should contact Brown, Babb or Gold for marketing materials.
- Use the generic business cards until the personal business cards are available.

### **TAP Manager Updates**

O'Sullivan reported for Jimerson he stated the following:

- Conchata Holloway is on a detail to TAP West for the next 120 days
- The 2018 TAP Annual report has been submitted to the Graphics Department.

### **Approval of Minutes**

The minutes for November were approved for posting to [www.improveirs.org](http://www.improveirs.org).

### **Monthly meeting date and time**

The committee agreed to move the monthly meeting from 1:00 p.m. - 2:30 p.m. ET to 1:30 p.m. to 3:00 p.m. ET effective the next monthly meeting, May 30, 2019.

### **TAP Chair Report**

Hirschfeld provided a brief overview of her background in computer graphics design. She mentioned that the new change enhancements that TAP will be working on for [www.TAPSpace.org](http://www.TAPSpace.org) and [www.improveirs.org](http://www.improveirs.org). If members have any suggestions or comments, they should send to Jeans.

### **TAP Vice Chair Report**

Kusiak mentioned his first Outreach Meeting last week. He mentioned that his committee plans to enhance the outreach efforts. They are working on exploring the creation of an outreach calendar to compile on a regular reoccurring basis. This can be archived, and new members will have resources to distribute to committee members.

### **Public Comments**

None.

### **Internal Communications Committee Chair – Azzaro**

Azzaro stated that her committee had their first meeting on April 16, 2019; the committee voted on the Chair and Vice Chair positions. The committee also established the monthly meeting dates and discussed social media guide.

Chairs were asked to send their news article by the twenty-fifth day of each month to incorporate into the monthly newsletter. Azzaro asked if members need help, feel free to reach out to her and the committee.

### **Notices and Correspondence Chair – Hunter**

Frausto reported for Hunter who was absent. He stated that on April 10, 2019, his committee had a great meeting.

### **Subcommittee 1**

#### **Issue 38499-Non-Profit Notices**

Subcommittee 1 convened and researched and worked on Issue 38599 and after receiving information regarding this issue from IRS Liaison Bohler the committee decided to drop it.

### **Issue 38457-Line 60b Form 1040 and Form 5405**

The comment regarding this issue was the submitter was wondering why they had to fill out Form 5405 (First Time Homebuyers). This issue is still being researched.

### **Subcommittee 2**

#### **Issue 38667-CP 90 Notice**

The goal statement is to improve clarity of the CP 90 Notice to make it easier for taxpayers to understand what their options are if they cannot pay their taxes.

Subcommittee 2 members started on their Project Referral Form for Issue 38667.

Questions were sent to Mikio Bohler on April 3, 2019. The NCC received answers on April 22, 2019 and will be discussed further at the next subcommittee-2 meeting.

NCC received IRS Responses for:

Issue 37335-CP10 Math Errors	Issue 38436-CP13 Math Errors
Issue 38434-CP11 Math Errors	Issue 38437-CP16 Math Errors
Issue 38435-CP12 Math Errors	

Subcommittee 2 will be reviewing these responses at their next full committee meeting set for Wednesday, May 8, 2019.

Both subcommittees will be reviewing CP Notices for the Office of Taxpayer Correspondence (OTC). The OTC sent over several notices for review and to ensure that NCC understands what they are reviewing. There was an OTC presentation with the Subject Matter Expert (SME) on April 23, 2019 for both subcommittees.

#### **Tax Forms and Publications Chair – Stratton**

Stratton briefly discussed the following issues and the full committee agreed to elevate the 5 issues to the IRS; some issues need some minor tweaks:

Issue#39941- Sched. C (Form 1040) Profit or Loss from Bus. and Instructions.

Issue#39926- Form Sched. 8812 (Form 1040) Additional Child Tax Credit and Instructions.

Issue 40132-1040 NR-EZ Instructions - U.S. Income Tax Return for certain Nonresident Aliens with No Dependents.

Issue 40159-: 1040 NR-EZ Instructions - U.S. Income Tax Return for certain Nonresident Aliens with no dependents

Issue#40358 - Form 5471, Information Return of U.S. Persons with respect to certain foreign corporations and instructions.

#### **Taxpayer Assistance Center Improvements Chair – Tracy**

Tracy stated that her committee is visiting TAC locations as “secret shoppers” on behalf of the taxpayers. There are good and bad things that they have seen however, they are working on making the TAC more accommodating to the taxpayer’s needs. Tracy also mentioned that there should be a google map added to find the TAC locations.

VITA/TCE Improvements are looking for members to participate- volunteers will work on Publications: 4491, 6744 and 4012. This will be a time commitment for those who want to volunteer. If interested, Tamikio Bohler will be contacted by TAP analyst with the list of those interested.

### **Toll Free Committee Chair – Kleiber**

Kleiber mentioned that the Face to Face meeting in Albuquerque, NM on March 21, 2019 was a great meeting. He stated the following:

His committee received feedback from Debra Awalt from Wage and Investment on Issue# 40124 Call Back feature. The issue to be considered is that taxpayers should be given the opportunity to input a telephone number to receive a call back if they have been on hold for longer than 15 minutes.

Another subcommittee is working with the IRS to ascertain why they do not publish additional IRS toll free numbers to enable taxpayers to reach them. In addition, there are no toll-free numbers for international callers to reach the IRS. IRS should offer taxpayers a chance to provide feedback of their interactions. Expand voice messages on low volume lines added to 800 lines.

### **Special Projects Committee Chair - Williams**

Williams mentioned that her subcommittees are working on the following:

Issue # 36969 – Guidance is not clear.

Issue# 36775- Power Attorney and E Services- Williams spoke to Awalt and this issue will be transferred to the Taxpayer Communications Committee.

Issue# 36671 EIN Request have not yet identified who this issue effects however, Williams will request a SME to get some guidance.

### **Taxpayer Communications Chair - Anthony**

Anthony mentioned that her committee members have some questions regarding Online Authorization for Tamiko Bohler to provide clarification. Anthony stated that subcommittee-2 is putting together a survey and will vote on the webpage before it will be shared with the public. This survey is for CPAs and Tax Practitioners to provide feedback on Online Authorizations. A date for the survey will be set to share at future outreach events.

### **Round Table**

No additional comments from members, staff or public participants.

### **Action Items:**

- Send emails with what you want to see done to improve TAPSpace and [www.improveirs.org](http://www.improveirs.org). to Jeans.
- TAP newsletter contributions are due on the twenty-fifth day of each month.
- TAP Administrative call for Chair training teleconference is scheduled for April 30, 2019 @ 2:00-3:00 p.m. ET.

### **Closing**

**The next Joint Committee meeting is May 30, 2019 @ 1:30 - 3:00 p.m. ET.**



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



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
May 30, 2019**

**Designated Federal Official (DFO)**

- Terrie English                      TAP Director

**Members Present**

- Heidi Hirschfeld                      National TAP Chair
- Patrick Kusiak                      TAP Vice Chair
- Cheryl Williams                      Chair, Special Projects Committee
- Philip "Phil" Kleiber                      Chair, Toll-Free Phone Line Committee
- Bruce Stratton                      Chair, Tax Forms and Publications Committee
- Jeri Hunter                      Chair, Notices and Correspondence
- Alice Azzaro                      Chair Internal Communications Committee
- Andrea Price                      Vice-Chair, Taxpayer Assistant Centers Committee (TAC)
- Hodari Brown                      Vice-Chair, Taxpayer Communications Committee
- Felecia Dixson                      Vice-Chair, Tax Forms and Publications Committee
- Robert "Bob" Moretti                      Vice-Chair, Internal Communications Committee (ICC)
- Dan Smolnik                      Member, Tax Forms and Publications Committee

**Members Absent**

- Patricia Anthony                      Chair, Taxpayer Communications Committee
- Kathryn Tracy                      Chair, Taxpayer Assistant Centers Committee (TAC)

**Staff Present**

- Sheila Andrews                      Deputy Executive Director, CSO
- Lisa Billups                      Senior Program Analyst
- Cedric Jeans                      TAP East Chief
- Fred Smith                      Program Analyst
- Gilbert Martinez                      Program Analyst
- Matthew O'Sullivan                      Program Analyst
- Kudiratu Usman-Olugunna                      Program Analyst
- Rosalind Matherne                      Program Analyst
- Kevin Brown                      Management Assistant
- Antoinette Ross                      Program Analyst
- Conchata Holloway                      Program Analyst
- Carolyn Duckworth                      Program Analyst
- Gary Lindsey                      Senior Tax Analyst

**Staff Absent**



- Susan Jimerson TAP West Chief

### **Members of The Public**

- Paul Merrion, MLex US Tax Watch

### **Welcome, Review Agenda**

Hirschfeld welcomed everyone and reviewed the agenda.

### **Roll Call**

Quorum was met for the meeting.

### **DFO/National Office Update**

Terrie English reminded the committee the JC face to face meeting is August 12-13, 2019, with two days for travel in addition to the meeting days. There will be a farewell to TAP call with Nina Olsen, the National Taxpayer Advocate (NTA), on June 18, 2019, at 2:00pm ET. There will be updated information on recording keeping coming soon. Ask questions if you need clarification.

### **TAP Managers Update**

Susan Jimerson reported the business cards have been mailed out and should be received within the next week. The 2019 TAP Annual Report has been completed as is being printed at this very moment. Jimerson thanked the TAP members and staff for working on this project in lieu of all the obstacles that had to be overcome like the shutdown. The ICC discussed developing guidelines for social media to expand this into TAP outreach.

Cedric Jeans reported we are in the process of finalizing the participants for the tax forums taking place across the country this year. They start in July through August and will be in five locations. The names will be sent by email very soon. We were able to work a deal to include the TAP Speak Up brochures in the registration packets for these tax forums which will help get the TAP name out there.

### **Approval of November 4-25-2019 JC Meeting Minutes**

Minutes accepted as amended.

### **Establish November Meeting Date and Time**

November meeting date changed to November 21, 2019, at 1:30pm ET

### **TAP Chair Report**

Hirschfeld reiterated the dates for the JC face to face meeting. Hirschfeld mentioned she would be sitting in on many monthly committee meetings to get a better understanding of what each committee is doing. This will probably be two or three each month. Hirschfeld also recommended Chairs sit on each of their subcommittee calls to get a broader perspective, if they are not already doing so. Please speak your name before talking for record keeping. Hirschfeld specified



committees with issues up for consideration will go first on the agenda and the order of others will be randomly updated each month instead of remaining in one order.

### **TAP Vice Chair Report**

Patrick Kusiak credited the Outreach committee for getting the TAP Speak Up brochures included in the tax forum registration packets. Kusiak suggested checking to see if the Local Taxpayer Advocate (LTA) is on the agenda for the forums as possibly a way for TAP to get an opportunity to speak with them. Kusiak reported an uptick in referrals because of our outreach.

### **Public Comments**

None

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

#### **Tax Forms and Publications**

Hirschfeld reminded the committee that the Ad Hoc committee was developed because the IRS wanted feedback from TAP before the completed regulations were wrote instead of after the fact, making our input have more impact. Dan Smolnik spoke about tax authorities establishing ongoing dynamic dialogue as they formulate guidance, which is encouraging for us.

Issue 40138- Figuring what each trade or business is, for a nonprofit, when the codes nor regulations define what these are. There was a guidance proposing the use of North American Industry Classification System (NAICS) codes, but these codes are vague and incomplete in many cases. Because of this, the referral suggests three possible solutions to address this.

Hirschfeld motioned, Bruce Stratton seconded.

**Action:** Referral 40138 Elevated to the IRS.

Issue 40163- Number and date pages on Form 4549.

Stratton motioned, Kleiber seconded.

**Action:** Referral 40163 Elevated to the IRS.

Issue 38527- Rebuttal to IRS response of the referral being “under consideration”. English and Hirschfeld indicated the rebuttal came through the JC to allow us to bring this back to the IRS for consideration. Stratton motion, Hunter seconded.

**Action:** Referral/Rebuttal 38527 Elevated to the IRS.

Issue 40101- Publication 5292, How to Calculate Section 965 - Amounts and Elections Available to Taxpayers. Stratton motioned, Hunter seconded.

**Action:** Referral 40101 Elevated to the IRS

Stratton spoke of the issues the committee is currently working on:



Subcommittee 1  
39943- Hard to read forms  
37336- Form 2555 and the instructions  
40047- Form 1099 miscellaneous

Subcommittee 2  
36545- Form 8941 and Instructions  
36654- F1040-FR Review  
40133- Pub. 541

### **Toll-Free Lines**

Phil Kleiber spoke about Issue 40706 where the goal is to get more toll-free lines published to reduce the call flow and long waits on the most popular phone lines. There are currently over 100 toll free lines. We are leaving the exact lines up to the IRS. Kleiber motioned, Stratton seconded.

**Action:** Approved and elevated to IRS

Kleiber reported the following issues his committee is working on:

1. Ways taxpayers can provide direct feedback after toll-free line experiences.
2. Asking to add a voice messaging option to some of the lower volume numbers to provide better customer service and resolve issue more quickly.
3. Looking at reducing the high cost for international taxpayers incur contacting the IRS. This is still being researched.

### **Special Projects**

Cheryl Williams presented Issue 36969- Clarifying the 1040 Instructions: Where to Mail Tax Returns and Health Claims. They chose not to incorporate edits offered by Systemic Advocacy and the Attorney Advisors. Williams motioned, Hirschfeld seconded.

**Action:** Issue 36969 Elevated to the IRS.

Williams reported three issues being worked by her committee:

1. Married filing separately and how it is affecting overseas taxpayers.
2. The requirement for cellular phones when not everyone has one.
3. U.S. Virgin Islands as a territory with representation not equaling taxation.

### **Notices and Correspondence**

Jeri Hunter reported the committee reviewing for language the CP Notices to improve clarity and understanding along with who to ask for help:

Subcommittee 1  
CP 0456; 515; 518

Subcommittee 2  
Cp 90; 108; 5116; 5118

The committee is still reviewing the Math error notice response from the IRS. We agree to accept two of them and will be reviewing the other three during the next meeting.

### **Taxpayer Assistance Center Improvements**

Andrea Price reported the committee reviewing four issues and deciding on them. Issue 38550 includes eight ID numbers 1478-1485 focusing on the layout of the TAC offices to insure taxpayer privacy. Security guards turning taxpayers away for lack of an appointment and how to communicate to them about this. Taxpayers being turned away in error due to being late. Servicewide Electronic Research Program (SERP) alert to IRS employees regarding the appointment exception procedures. IRS Form 15006 How to schedule an appointment for field office assistance to include being seen without an appointment for certain transactions.

Adequately staffing IRS offices so those with special needs are not turned away, i.e. elderly, disabled and taxpayers traveling long distances. TAC signage to be changed to say appointments are recommended, but walk-ins are welcomed. The IRS agreed to, "same day appointments may occur if availability exist." These changes were to be displayed by September 2018. After visiting several TAC offices, we found that the signs at large have not been replaced.

Six of these issues have been closed and eight are still pending. We are looking at the arriving late and the TAC signage. The second issue is 36900 regarding taxpayers being on hold for 40-50 to make an appointment, this was closed. 35292 taxpayers needed a TAC confirmation has been closed. Issue 40513 how to handle walk-ins is still pending. We have two committee members on the Volunteer Income Tax Assistance (VITA) special project team. We also encourage all TAP members to visit their local TACs.

### **Taxpayer Communications**

Conchata Holloway reported subcommittee 1 working on Issue 40943 currently. The committee is deciding if they will issue survey for forms 2848 or 8821 to determine the taxpayer's understanding of these forms and if a referral will be needed. Subcommittee 2 has the survey prepared and ready to get posted. The Internal Communications committee will be used to get the survey out via social media should it become necessary.

### **Internal Communications Committee**

Alice Azzaro reported working on Newsletter, but some articles are missing. Any additional reports are welcomed by any other members. We are creating a social media manual. During our last meeting we worked with a Subject Matter Expert to formulate guidelines. Once we have this guidance we will work on content for LinkedIn, Twitter and Instagram.

### **Round Table**



Martinez will add an action item to the staff meeting sharing work with each committee to avoid duplicate and double work for committee.

**Closing**

English closed the meeting

**Next Joint Committee Meeting is on Thursday, June 27, 2019  
1:30 p.m. ET; 12:30 p.m. CT; 11:30 a.m. MT; 10:30 a.m. PT**

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



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
June 27, 2019**

**Designated Federal Official (DFO)**

- Terrie English TAP Director

**Members Present**

- Heidi Hirschfeld National TAP Chair
- Patrick Kusiak TAP Vice Chair
- Cheryl Williams Chair, Special Projects Committee
- Patricia Anthony Chair, Taxpayer Communications Committee
- Bruce Stratton Chair, Tax Forms and Publications Committee
- Victor Frausto Chair, Notices and Correspondence
- Alice Azzaro Chair, Internal Communications Committee
- Andrea Price Vice-Chair, Taxpayer Assistant Centers Committee (TAC)
- Cynthia Pinkney Vice-Chair, Toll-Free Phone Line Committee
- Felecia Dixson Vice-Chair, Tax Forms and Publications Committee
- Robert “Bob” Moretti Vice-Chair, Internal Communications Committee (ICC)

**Members Absent**

- Kathryn Tracy Chair, Taxpayer Assistant Centers Committee
- Philip “Phil” Kleiber Chair, Toll-Free Phone Line Committee

**Staff**

- Sheila Andrews Deputy Executive Director, Communications, Stakeholder Liaison and Online Services (CSO)
- Lisa Billups Senior Program Analyst
- Cedric Jeans TAP East Chief
- Susan Jimerson TAP West Chief (Absent)
- Fred Smith Program Analyst
- Gilbert Martinez Program Analyst
- Matthew O’Sullivan Program Analyst
- Kudiratu Usman-Olugunna Program Analyst
- Rosalind Matherne Program Analyst
- Kevin Brown Management Assistant
- Antoinette Ross Program Analyst
- Carolyn Duckworth Program Analyst

**Members of The Public**



N/A

### **Welcome, Review Agenda**

Hirschfeld welcomed everyone and reviewed the agenda.

### **Roll Call**

Quorum was met for the meeting.

### **DFO/National Office Update**

Terrie English reported:

- The Joint Committee annual face to face meeting being held on August 12-16, 2019.
- The Annual Report has been mailed out this week and should be received soon.
- The National Taxpayer Advocate (NTA) sends her apologies because she was not able to make the scheduled call with TAP.

### **TAP Managers Update**

Jimerson reported:

- Matthew O'Sullivan is the new JC analyst while Gilbert Martinez is out.
- Carolyn Duckworth is the new analyst for the TAC committee.
- Jeri Hunter left to be the Local Taxpayer Advocate (LTA) for Alaska, Victor Frausto will chair the Notices and Correspondence committee.
- Hunter will stay with the committee for a short while during her transition period.

Jeans reported:

- Michael Gati resigned, and we are looking for a replacement for him.
- The upcoming tax forum will be in Washington, D.C. and we are furnishing TAP materials for that and each of the other sites.
- Reporting instructions will go out to all forum attendees very soon, according to Smith.
- Smith thanked everyone who has helped with the recruitment process and indicated it is almost completed.

### **Approval of November 5-30-2019 JC Meeting Minutes**

Minutes accepted as amended. Forms and Pubs report corrected to issue 40077 changed to 40047.

### **TAP Chair Report**

Hirschfeld welcomed Frausto as member of JC. Hirschfeld reminded the members attending the JC face to face meeting about making their travel arrangements. Hirschfeld indicated that she had sat in on other committee meetings learning a lot about each committee and finding out how they are similar. Each committee is

slightly different as a result of what they are doing and the material they are covering. Hirschfeld applauded how good every committee is.

### **TAP Vice Chair Report**

Kusiak reported that we have our Speak Up brochures in each packet for the tax forums and how hopefully this gives us an opportunity to get feedback during these events. Kusiak thanked all member who are attending these events.

### **Public Comments**

None

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

#### **Special Projects**

Cheryl Williams reported:

**35966-** Taxpayer Authentication Options. The committee worked on how to get information from IRS using a landline. Our suggestion was to add “or a Landline” giving taxpayer options for those who only use landlines. Williams motioned Stratton seconded.

**Action:** Issue elevated to the IRS

**40785-** Filing Threshold for Married Filing Separately. The correct amount should be put on the forms since the amounts range from \$5; \$5000; or \$12,000 are on them. Hirschfeld suggested this should go through Systemic Advocacy (SA) or Attorney Advisors (AA) before it gets elevated. Kusiak explained that \$5 is accurate but individual taxpayers have to determine what the best way to file is for them.

**Action:** The referral will go through SA and AA before coming back to JC.

#### **Taxpayer Assistance Center Improvements**

40902 Add the option of a follow up telephone call for taxpayers who do not use email.

40699- Provide information summary sheet for Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) to include about offer and compromise. The members working on the VITA projects are working on Form 6744, Publication 4012 and the VITA 50-year anniversary.

40782- Include parking option.

#### **Taxpayer Communications**

Anthony said the committee is working on a survey to be sent out and they are working with Dallas LTA on this project.

#### **Tax Forms and Publications**

Stratton reported a number of ongoing projects. Subcommittee 1 has four issues plus two IRS responses they are reviewing. Subcommittee 2 has five issues plus two IRS responses being reviewed. Issue 37326 is awaiting internal review, and the



committee reviewing 39926 Hard to read forms which may be ready for next month. Issue 36654 on the Form 1040 SR maybe ready for next month. Issue 40103 is on Publication 541 and Instructions regarding LLC partnerships. Issue 40077 is on Form 1099 Misc. according to Stratton.

### **Toll-Free Lines**

Pinkney reported Issue 40558- Amend IVR script to include Public Service Announcement (PSA), taxpayers leave feedback improveirs.org. Pinkney spoke of issue 40704- leaving message option. This is the what the committee is currently working on.

### **Notices and Correspondence**

Frausto reported that subcommittee 1 is working on notices 515 and 108 and they may be ready next month. Subcommittee 2 has two math error notices to be reviewed and more will be provided about this next month. Hirschfeld thanked Frausto for taking over.

### **Internal Communications Committee**

Azzaro reported that guidelines on social media accounts and creating platforms for LinkedIn and Instagram are still being worked at this time.

### **Round Table**

O'Sullivan thanked the Chair and Vice Chair along with management for all of the assistance they provided since this is a new position for him. English reminded the ICC we are awaiting information/guidance for the social media accounts. We should have something to report by next week.

### **Closing**

English closed the meeting.

**Next Joint Committee Meeting is on Thursday July 25, 2019  
1:30 p.m. ET; 12:30 p.m. CT; 11:30 a.m. MT; 10:30 a.m. PT**

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





**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
July 25, 2019**

**Designated Federal Official (DFO)**

- Terrie English                      TAP Director

**Members Present**

- Heidi Hirschfeld                      National TAP Chair
- Patrick Kusiak                      National TAP Vice-Chair
- Cheryl Williams                      Chair, Special Projects Committee
- Bruce Stratton                      Chair, Tax Forms and Publications Committee
- Victor Frausto                      Chair, Notices and Correspondence
- Kathryn Tracy                      Chair, Taxpayer Assistant Centers Committee
- Philip “Phil” Kleiber                      Chair, Toll-Free Phone Line Committee
- Robert “Bob” Moretti  
(ICC)                      Vice-Chair, Internal Communications Committee
- Hodari Brown                      Vice-Chair, Taxpayer Communications Committee

**Members Absent**

- Patricia Anthony                      Chair, Taxpayer Communications Committee
- Alice Azzaro                      Chair, Internal Communications Committee

**Staff Present**

- Lisa Billups                      Senior Program Analyst
- Kevin Brown                      Management Assistant
- Carolyn Duckworth                      Program Analyst
- Cedric Jeans                      TAP East Chief
- Rosalind Matherne                      Program Analyst
- Matthew O’Sullivan                      Program Analyst
- Robert Rosalia                      Program Analyst
- Antoinette Ross                      Program Analyst
- Fred Smith                      Program Analyst
- Kudiratu Usman-Olugunna                      Program Analyst
- Tamikio Bohler                      Program Analyst W&I

**Staff Absent**

- Susan Jimerson                      TAP West Chief

**Members of The Public**

N/A

**Welcome, Review Agenda**

English opened the call. Hirschfeld welcomed everyone and reviewed the agenda.

## **Roll Call**

Quorum was met for the meeting.

## **DFO/National Office Update**

- Terrie English reminded the committee of the upcoming Joint Committee face to face meeting in Phoenix on August 13-14, 2019.
- Bridget Roberts will be the Acting National Taxpayer Advocate (NTA) as of August 1, 2019.

## **TAP Managers Update**

Jeans reported:

- There is a draft version of Form 1040 on [www.tapspace.org](http://www.tapspace.org) for the entire TAP.
- Comments are due to, Robert Rosalia by July 31, 2019, to be forwarded to IRS.
- The tax forum going on in Chicago has the TAP Speak-Up brochures in their packets, which was not the case in the Washington, D.C. tax forum.

Jimerson reported:

- All committees working projects various projects.
- They are looking for full participation.
- There are some upcoming staffing changes that have yet to be made.

## **Approval of 6-27-2019 JC Meeting Minutes**

Minutes accepted as submitted.

## **TAP Chair Report**

Hirschfeld reminded the committee to speak to Kevin Brown if you have questions regarding travel arrangements for the face to face meeting next month. Hirschfeld mentioned sitting in on a few committee and subcommittee meetings to better analyze and understand referrals coming from other committees. Hirschfeld echoed that the committee should review and comment on the Form 1040 draft on [www.tapspace.org](http://www.tapspace.org).

Laura Snyder, international member, wrote an article about her trip to Washington, D.C. She referred to several issues including married filing separate; length of time it takes international taxpayers to receive notices from the IRS; and discussing the taxpayer roadmap with Mary Claire Ramsey.

## **TAP Vice Chair Report**

- Kusiak echoed the TAP Speak Up being included in the Chicago tax forums.
- This resulted in us receiving seven or eight possible issues.
- Activity reports are due today.

- We are working on a database for regular or recurring outreach events for future members. The activity reports are being used for this project.

### **Public Comments**

None

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

#### **Tax Forms and Publications**

37336- Form 2555: Foreign Earned Income and Instructions. Stratton motion, Frausto seconded.

**Action:** Elevated to IRS.

39943- Hard to Read 1040 Form Tables & Worksheets. Stratton motioned, Tracy seconded

**Action:** Elevated to IRS.

40304- Hard to Read 1040 Form Tables & Worksheets. Stratton motioned, Williams seconded.

**Action:** Elevated to IRS.

40103- Pub. 541 members of LLC can be liable for employee taxes Stratton motioned, Kleiber seconded. Spacing and formatting changes were made during the meeting.

**Action:** Elevated to IRS as amended

Stratton reported the following issues being worked:

Form 8941- Subcommittee 1

40876- Form 2210- Subcommittee 1

Issue 40047- Form 1099 Misc.

Issue 36654 Form 1040-SR- Subcommittee 2

Issue 40664 Schedule A and instructions- Subcommittee 2

Issue 40802- Forms dealing with allocating taxes, community property states- Subcommittee 2

Draft 1040 project- Entire committee

Four Responses from IRS- Most recommendations were adopted or addressed already:

37144

39941

40159

39926

### **Toll-Free Lines**

40705- Caller option to participate in customer satisfaction survey. Kleiber motioned, Stratton seconded.

**Action:** Elevated to IRS

40707- Lower cost and improve access for International Taxpayers. Kleiber motioned, Stratton seconded.

**Action:** Elevated to IRS

Kleiber reported how difficult it is to get good quality service for international taxpayers, which will lead to a different issue. Another issue is a survey input allowing taxpayers to voice their opinions regarding issues they have with the IRS as they occur.

### **Special Projects**

*Issue: 40785-* Filing Threshold for Married Filing Separately. Hirschfeld indicated word and formatting changes being made to this referral prior to the meeting, as part of the quality review process. The goal of this referral was to standardize guidance for filing married filing separately for international taxpayer. Williams motioned, Tracy seconded.

**Action:** Elevated to IRS.

Williams reported bringing the screening review current. The new referral is regarding certified acceptance agent issue. Issue 35920 ID Theft issue having the whole social security number on the form which is a security issue. Issue 36550 having the pin issued automatically with ID Theft affidavit. Issue 37026 ID Theft allowing no electronic refunds. Issue 36399 incorrect date stamps on returned received in TACs.

### **Notices and Correspondence**

Frausto reported reviewing the six responses from the IRS. The committee accepted the responses. Subcommittee 1 working an issue with a Subject Matter Expert (SME)

38667 worked right now on how to present the issue. Subcommittee 2 is working 38667 which should be ready for elevation during the next meeting. We hope to elevate these issues very soon. Frausto encouraged the committee to finish the year up strong and start preparing for next year.

### **Taxpayer Assistance Center Improvements**

Tracy reported on the Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) project being worked. The focus is Pub. 4012 and Form 6744. The two members have put between 48 72 hours so far. Issue 40698 and 40902 will be presented for next month.

40699 to include a brief discussion of offer and compromise, which should be ready very soon also. We are working on obtaining a vinyl TAP banner for outreach. We are working 40782 to add a map link on IRS website in the contact my local office



section, and issue 40824 consideration of having link to taxpayer assistance service to allow taxpayers a way to submit problem or case information online.

### **Taxpayer Communications**

Hodari Brown reported working on surveying the public for forms 8821 and 2848. Once this is complete the committee can move forward on this issue.

### **Internal Communications Committee**

Moretti reported that the TAP Speak Up brochures were not in the tax forum packets in DC. The committee will work on how to get the summaries for the monthly newsletter with Antoinette Ross. Monthly reminders will be sent for summaries for the newsletter.

### **Round Table**

1. O'Sullivan June minutes posting to tapspace.org today.
2. Issue and Systemic Advocacy Management System (SAMS) updated by Monday.
3. 40103 will be fixed before elevating to IRS COB Monday 7/29/2019.
4. Robert Rosalia is the point of contact for the 1040 Draft Project.

### **Closing**

English reminded the committee she is looking forward to the face to face meeting. English closed the meeting.

**Next Joint Committee Meeting is on Thursday August 29, 2019  
1:30 p.m. ET; 12:30 p.m. CT; 11:30 a.m. MT; 10:30 a.m. PT**

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



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
August 13, 2019**

**Designated Federal Official (DFO)**

- Terrie English                      TAP Director

**Members Present**

- Heidi Hirschfeld                      National TAP Chair
- Patrick Kusiak                      TAP Vice Chair
- Cheryl Williams                      Chair, Special Projects Committee
- Patricia Anthony                      Chair, Taxpayer Communications Committee
- Bruce Stratton                      Chair, Tax Forms and Publications Committee
- Victor Frausto                      Chair, Notices and Correspondence
- Alice Azzaro                      Chair, Internal Communications Committee
- Kathryn Tracy                      Chair, Taxpayer Assistant Centers Committee (TAC)
- Philip "Phil" Kleiber                      Chair, Toll-Free Phone Line Committee

**Staff Present**

- Sheila Andrews                      Deputy Executive Director, Communications,  
Stakeholder  
Liaison and Online Services (CSO)
- Maryclaire Ramsey                      Executive Director
- Cedric Jeans                      TAP East Chief
- Susan Jimerson                      TAP West Chief
- Matthew O'Sullivan                      Program Analyst
- Carolyn Duckworth                      Program Analyst

**Members of The Public**

None

**Roll Call**

Quorum was met for the meeting.

**Welcome/Official Opening**

English opened the meeting and addressed any problems or concerns the members had regarding travel and scheduling to attend this meeting. Andrews mentioned that many of the concerns were budget related and there is not much TAP can do about that but that she would look into trying to see if there was anything she could do to help make the experience better. She also thanked the members for their contributions to the TAP program. English then had the attendees introduce themselves prior to turning the meeting over to Hirschfeld to open the meeting and immediately turned it over to Ramsey.

## **Welcome/Announcements/Comments/Acknowledgments of Citizens/Review of Agenda**

Hirschfeld welcomed everyone and reviewed the agenda. There were no members of the public at the meeting.

## **DFO/National Office Updates**

Ramsey reported that Nina Olsen retired on July 31, 2019, and that she is still in touch with her via email. She also informed the members that a replacement has not yet been selected and that the Commissioner makes the final decision. She informed the members that Bridgett Roberts is currently acting for Olsen until a new National Taxpayer Advocate (NTA) is selected and then introduced Roberts who called in to the meeting.

## **Taxpayer Advocate Service Updates**

Bridget Roberts thanked the members for their service to TAP and apologized that she was not physically present at the meeting. She further thanked them for attending the tax forums and getting the word out and sharing information about TAP and gave a special “thank you” to the Toll-Free committee for working so hard to improve the customer callback process. Roberts also addressed the overwhelming caseload of Case Advocates and explained that they are currently in the hiring process to bring additional Case Advocates on board. They are also working with the IRS to try and get them to do their job to prevent Taxpayer Advocate Services (TAS) from having to do the extra work. Roberts stated that her primary focus during this tenure is the Case Advocate hiring.

Roberts and Ramsey also addressed the following comments/concerns of the members:

- Kleiber: There is a lot of frustration out there from tax professionals
- Azzaro to Roberts: What will be your highest priority during your tenure?
- Kusiak: Will the two-year budget Congress is implementing assist with hiring?

Ramsey also reported that the “Taxpayer First Act” went from 20 issues to 10 Most Serious Problems. She will be leaving the meeting and heading to New Orleans to work on the Annual Report. The projected date for release is the second week of January 2020. The report is typically over 1,000 pages and she explained the many hands that touch the report before it is finalized. Ramsey mentioned that they conduct various studies prior to writing the report and that she is particularly proud of the study they are currently doing on the “underserved” community and thanked the panel again for the grassroots work they do with bringing issues back to the TAP.

Ramsey mentioned that she is also proud of the work they have done on the “Roadmap” which outlines the steps that a taxpayer’s return goes through from beginning to end. She brought a copy of the map to meeting and shared it with the

attendees. She also explained that the map is currently available on the IRS website and gave the publication number (Publication 5341).

### **TAP Chair Report**

Hirschfeld told the members to be careful about the information they are sharing on social media in the form of surveys, etc. and suggested that they have the Joint Committee review their information prior to them sharing it. She stressed that it is important that they do not send the wrong message or violate any confidentiality rules. English echoed this. Jeans reminded the members that reporters could be on the full committee calls and that members should always be mindful of this during their meetings.

Azzaro asked if the newsletter could be posted to [www.Improveirs.org](http://www.Improveirs.org) and Andrews advised her to discuss this with her DFO.

Kleiber told members to be cognizant of reviewing material listed as “classified” or “internal use only” and be careful not to share that with the public as these are for committee members use and awareness.

### **TAP Vice Chair Report**

Kusiak reported that activity reports are being more “robust” and that those members reporting zero hours need to be addressed. Kusiak feels the committees have been doing a really good job overall and suggested that, when Local Taxpayer Advocates (LTAs) are doing presentations at the tax forms and other venues, they include TAP during their presentations. He attended an outreach event with the DC LTA where he explained the role of TAP during their joint presentation at the event and is looking to include TAP information in the tax forum registration packages. Kusiak is also looking for opportunities for TAP to give the short “elevator speech” during these presentations.

A discussion took place among at the meeting where the members feel that they should get more recognition at the TAS presentations since TAS has become more “frontline”. They feel TAS should mention TAP during their presentations and perhaps include us in their power point presentations to give TAP more visibility.

### **Taxpayer Assistance Center Improvements**

Tracy reported that the committee was assigned by the IRS to work on updating Volunteer Income Tax Assistance (VITA) test products. The projects have been completed and the new text has been sent to the publisher. Issue 40698 concerning Health Savings Accounts (HAS) has been elevated to the IRS. Tracy stated that the IRS considers this a specialized issue and the committee suggested that it be included in the advanced training. Tracy also reported that the committee is working on a referral for issue 40699 where they are requesting that the IRS provide a document with a link which explains the various payment options for taxpayers who owe taxes.





Tracy reported that the committee is also working on an issue where taxpayers can get a direct link to a Google map for directions to TAC offices in various areas and a final issue where taxpayers who have appointments scheduled with the TAC office will receive confirmation email reminders of that appointment.

### **Toll-Free Lines**

Kleiber reported they are making progress on the customer call back referral from 2018. The referral asks for additional toll-free numbers for specific issues to be listed on [www.IRS.gov](http://www.IRS.gov). The committee received a negative response last week and will be issuing a rebuttal. Referrals were also sent for improving service to international taxpayers as well as a referral to ask for a caller option to answer questions from a customer satisfaction survey at the beginning of each call. Kleiber also stated that the committee is working on a Public Service Announcement informing taxpayers about [www.Improveirs.org](http://www.Improveirs.org). The committee is also working on adding a Public Service Announcement on the practitioner line concerning Form 2848 issues and they have also been working on conducting outreach with their LTAs.

### **Notice and Correspondence**

Frausto reported that the committee submitted five referrals on math error notices and that the IRS accepted most of them. Some items needed clarification. The committee dropped the nonprofit notices after they discovered the problem was not systemic. They were asked by the IRS to review a few notices and they also reviewed some Federal Payment Levy Program (FPLP) notices and are close to submitting those to the Joint Committee. Frausto also reported that they are working on revising the CP2000 notices as it relates to charitable donations and pension accounts; and that Jeri Hunt accepted an LTA position which caused her to leave the committee.

### **Special Projects**

Williams reported that the committee is working on the filing threshold for international taxpayers and a request to have a TAP member in the Virgin Islands because commonwealths and territories have different rules. They are also working on listing the complete social security number on check endorsements and the use of the Identity Protection PINs (IP-PIN) for ID Theft cases being mandatory. Williams also reported that the committee is working on having international taxpayers opting out of the direct deposit requirements and seeking to have interest and penalty charges computed on the return processing dates versus the actual received date of the return.

### **Tax Forms and Publications**

Stratton reported that they currently have 14 issues awaiting responses from the IRS and six issues that will be elevated to the Joint Committee this month. The committee is working on simplifying instructions to the Form 2210 as well as issues involving the Forms 1040, 1040SR, and 1099 instructions.

### **Internal Communications**

Azzaro mentioned that her goal is to establish an avenue through social media. She mentioned that they have hit some obstacles but hopes that by the end of November they can have something accomplished.

### **Taxpayer Communications**

Anthony reported that Subcommittee 2 is on target with preparing a referral that they should have ready by October 1, 2019. They are going to have to restructure some things with Subcommittee 1 and, (as a result), are having two full committee meetings in September in an effort to get things accomplished. The notice will be sent to the Federal Register for the second meeting to be held on September 17, 2019.

### **Outreach Strategy**

Kusiak reminded the committee that outreach is an important part of the TAP program and must be continually fed. He re-emphasized the importance of using social media and partnering with your local LTAs as suggestions for getting the word out.

Ramsey echoed Kusiak's words about continuing to feed social media. Azzaro mentioned that the committee has been doing just that and that there is a representative from each area.

Ramsey and Andrews threw out several suggestions on how the committee can utilize social media and gave guidelines surrounding its use. Ramsey mentioned that Instagram is the newest, safest platform for social media and that members should consider successor members when establishing and posting to a page. Andrews stated that members can set their own guidelines for establishing, reporting, and posting to a page and that TAP staff cannot be an administrator of any social sites. Jimerson suggested that these sites be used both to inform and educate the public.

Jeans suggested that members keep a record of their sources so that when they retire from the position that information can be forwarded and shared with TAP. He plans to request that information from members prior to their leaving.

Before leaving Ramsey committed to reaching back out to the members regarding questions they had about the website and the roadmap.

### **Chair and Vice-Chair Responsibilities**

Jimerson and Jeans displayed a power point and led a discussion on the responsibilities of committee Chairs and Vice-Chairs. Jimerson opened it up to the members to talk about any concerns they have had regarding working with their committees. Azzaro just wants them to "show up".

Jimerson suggested they keep new members engaged and use the mentoring process to help them along and get them acclimated with the TAP process. Jeans suggested that they look at [www.TAPSpace](http://www.TAPSpace) to see skills the members have and give them something to do that utilizes those skills as a way to keep them interested. Jeans also suggested that the Chairs/Vice-Chairs attend different subcommittee calls to observe the various styles and possibly collaborate on assignments. Both Jeans and Jimerson thanked the attendees for the work they do and advised them not to take it all on themselves; involve others and delegate.

### **Chair Election Planning**

O'Sullivan covered several events that the Joint Committee needed to go over and to vote on; including the relevant dates:

- Set a date for members to hold the initial informational Meeting – September 19, 2019
- Nomination process. Nominate yourself or another member – September 27, 2019
- Decide if they will accept the nominations – October 4, 2019
- Post to [www.TAPSpace](http://www.TAPSpace) – October 10, 2019
- Meet the candidates session – October 17, 2019
- Ballots to be sent out – October 17, 2019
- Date for ballots to be received – October 25, 2019
- Notification of results – November 1, 2019

O'Sullivan mentioned that anyone who has completed their first year in TAP is eligible to run for

Chair or Vice-Chair. He further stated that if you want to run and cannot attend the meet the candidates meeting, you should send your information to the Joint Committee analyst and copy Anthony.

### **Activity Reports Analysis**

Jeans displayed activity reports on the overhead and pointed out areas of concern that members should look for when reviewing these reports. He also gave different scenarios and explained the different categories they should be reported in on the report. Jeans also demonstrated the proper way to report hours on the activity report and stated that members should have at least four hours of activity listed each month if they are attending the meetings. He urged members to ensure that they are reporting hours correctly and that final reports should be sent to Kudiratu (Kudi) Usman-Olugunna.

### **Elevated Referrals**

Hirschfeld mentioned that referrals should go to her for approval. Jimerson suggested that at least a draft of the referral be completed and submitted by the end of September. O'Sullivan displayed a template of a referral and covered each section to show the committee how to complete one correctly. He also included a hardcopy of the template in each of the folders for the members to use as a guide.



O'Sullivan explained the entire process that a referral goes through once it is submitted including loading it on Systemic Advocacy Management System (SAMS).

**Action Items**

O'Sullivan reviewed the action items and Duckworth assisted.

**Close Meeting**

English closed the meeting

**Next Joint Committee Meeting is on Wednesday August 14, 2019  
1:30 p.m. ET; 12:30 p.m. CT; 11:30 a.m. MT; 10:30 a.m. PT**

**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
August 14, 2019**

**Designated Federal Official (DFO)**

- Terrie English TAP Director

**Members Present**

- Heidi Hirschfeld National TAP Chair
- Patrick Kusiak TAP Vice Chair
- Cheryl Williams Chair, Special Projects Committee
- Patricia Anthony Chair, Taxpayer Communications Committee
- Bruce Stratton Chair, Tax Forms and Publications Committee
- Victor Frausto Chair, Notices and Correspondence
- Alice Azzaro Chair, Internal Communications Committee
- Kathryn Tracy Chair, Taxpayer Assistant Centers Committee (TAC)
- Philip "Phil" Kleiber Chair, Toll-Free Phone Line Committee

**Staff Present**

- Cedric Jeans TAP East Chief
- Susan Jimerson TAP West Chief
- Matthew O'Sullivan Program Analyst
- Carolyn Duckworth Program Analyst
- Tamikio Bohler Program Analyst Wage & Investments (W&I)
- Caroline Ware Local Taxpayer Advocate (LTA) Phoenix
- Mark Hutchens Program Manager Systemic Advocacy (SA)
- Frank Brusto

**Members of The Public**

N/A

**Roll Call/Attendance**

Quorum was met for the meeting.

**Welcome/Official Opening**

English opened the meeting and immediately turned it over to Kevin Brown for the roll call. English asked for pluses and deltas from the August 13, 2019, meeting and O'Sullivan recapped the highlights. The committee shared their various concerns about the when's, where's, and how's of the meeting and both English and Jeans addressed each of those concerns and explained that the primary purpose of this meeting is to plan for the next TAP year.

Tracy brought up an issue she is having with opening Word or Google documents via Apple devices which Kevin Brown addressed and explained

that there is an ongoing issue between Apple and Google as the reason she is unable to open documents. Tracy then read the agenda and turned the meeting over to English.

### **Welcome/Announcements/Comments/Acknowledgments of Citizens/Review of Agenda**

Hirschfeld welcomed everyone and reviewed the agenda. There were no members of the public at the meeting

### **Ice Breaker**

English led an ice breaker exercise where the members and staff learned the various characteristics that go along with a particular personality style which everyone enjoyed.

### **Systemic Advocacy Update**

Mark Hutchens discussed the two-minute rule for tax practitioners to be placed on hold and solicited feedback from the tax practitioner members regarding any issues they may have had. He also educated the committee members on the role and duties of Systemic Advocacy. Hutchens advised the committee to reach out to Tamara Borland or Joceline Champagne, (through their TAP analyst), if they have particular concerns that need to be addressed by Systemic Advocacy. Hutchens also informed the members that there will be a summit next month that the committee members may want to attend. Susan Jimerson will get more information about that and send that information out to the members.

### **Wage and Investment Liaison Update**

Tamiko Bohler introduced herself and explained what happens with referrals after she receives them from the committees and that there is a 60-day response time from the IRS. Bohler stated that Sheila Stevens and Debra Awalt are Subject Matter Experts (SMEs) that analysts can reach out to as contacts and that Gary Lindsey is her back-up. Bohler also sent additional resources that the members can use which O'Sullivan displayed for her on the overhead for the attendees to see.

Bohler addressed a concern that Kusiak had about the number of "under consideration" responses they have received from the IRS this year on submitted referrals. Bohler advised the committee that these responses should have follow up dates and if not she would do some research to find out why this process is not being followed. The committee added that that would be helpful.

Jimerson suggested that it would also be helpful if these responses included a "reason" the issue is still under consideration so the members would know why the extension is needed.

## **2020 Project Proposal**

The afternoon session began with Jimerson leading the 2020 Project Proposal where the Chairs and Vice-Chairs broke up into two groups, (TAP East and TAP West), to review their individual reports and determine what issue(s) they want to work on as projects for the 2020 TAP year. The report outs per committee were as follows:

Taxpayer Communications: Anthony reported that the IRS does not aspire to meet the needs of the military and she felt that would be a good issue for her committee to work on

Special Projects: Williams selected an issue involving International quality access relative to Toll-Free for her committee. She wants to look into a comparison between regular access versus international access.

Taxpayer Assistance Centers: Tracy selected 6 possible issues (1) their ongoing issue with Stakeholder Partnerships, Education & Communication (SPEC) to continue the Volunteer Income Tax Assistance (VITA) reviews; (2) how to accommodate taxpayers without appointments; (3) follow up with taxpayers who make telephone appointments to ensure they receive follow-up. email confirmations; (4) investigate if centers have “down days” to accommodate walk-ins; and (5) a means for taxpayers to leave reviews via Google or some other method.

Internal Communications: Azzaro reported that the committee is still working on setting up a social media library so others can feed into it. She is also interested in developing a formal transition process for incoming members.

Tax Forms and Publications: Stratton wants this committee to focus on whatever they don't have completed by the end of the TAP year as he believes they will have projects that carry over into 2020.

Toll-Free: Kleiber wants the committee to focus on ways to improve the practitioner line to make it more efficient.

Notices and Correspondence: Frausto reported that the committee has issues currently in the Parking Lot that they will revisit and review their new submissions and decide which one(s) to work on.

## **Member Training**

Kevin Brown, secretary to the director, called in and gave the committee specific instructions on how to properly complete their travel expense reports. Brown advised the committee members that any expense over \$75 requires a receipt and advised them to either mail, fax, or email the completed reports to him. He also addressed questions from the attendees and invited them to contact him directly if they had any questions or needed help.

### **All Member Training – Meeting Rules**

Jimerson asked the committee for suggestions on what the TAP Staff could do to improve or make things better for them. Some of the suggestions were:

- Frausto would like videos on how to work on virtual teams and how to set deadlines shown during the Face-to-Face.
- Tracy suggested there be a skit or role-play done to “bring it home” for committee members; which would demonstrate the commitment and the time members will be required to put in as TAP members to help make them aware of what would be required of them.
- Williams mentioned that it would be a good idea to have a thorough demonstration of [www.TAPSpace](http://www.TAPSpace) during the Face-to-Face instead of a video to allow them to practice hands on.

English advised the committee that she would look into their suggestions and Jimerson invited them to send any other suggestions to her and asked them to consider being a presenter or part of a training team at the next Face-to-Face. Jimerson also reminded the committee of the importance of being on [www.TAPSpace](http://www.TAPSpace) and establishing their profiles there.

### **Local Taxpayer Advocate Collaborative Efforts**

Caroline Ware, the Local Taxpayer Advocate in Phoenix, gave the history of Taxpayer Advocate Service (TAS) and discussed the role of the function and the duties of the Case Advocates (CAs). Ware addressed the high inventory levels of CAs and the efforts in place to reduce the burden. She also suggested that the members reach out to their local LTAs and attempt to collaborate with them on outreach opportunities.

### **Low Income Taxpayer Clinics**

Frank Brusto from the Local Income Taxpayer Clinic (LITC) made a surprise appearance at the meeting. Brusto introduced himself and explained the role of the LITC and who qualifies for representation based on the income guidelines of the state where a taxpayer lives. Brusto suggested that members know where their LITCs are located and explained how to locate them on the website.

### **Tap Member Survey Results**

Jeans displayed the 2018 TAP member survey results on the screen and also distributed



hardcopies to the attendees and had each person identify what they felt TAP did well and where they felt TAP could improve. He then focused on the top responses. Overall the committee felt the staff was always very helpful and enthusiastic and do a great job keeping them on track. Alternatively, they felt their fellow team members do not put equal effort into getting things done to help reach committee goals.

Jimerson shared an idea she had about possibly giving the members progress reports showing the number of hours they contributed and remind them of their commitment of 200-300 hours per year to the TAP. The committee tossed around more ideas of how to honor participating and retiring members who go above and beyond.

### **Action Items**

O'Sullivan read an extensive list of action items required of him on his end and Duckworth added a couple more.

### **PUBLIC INPUT/CLOSING**

English thanked the committee for the hard work they do and closed the meeting.

There were not attendees from the public at the meeting.

**Next Joint Committee Meeting is on Thursday, August 29, 2019  
1:30 p.m. ET; 12:30 p.m. CT; 11:30 a.m. MT; 10:30 a.m. PT**



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
August 29, 2019**

**Designated Federal Official (DFO)**

- Terrie English                      TAP Director

**Members Present**

- Patrick Kusiak                      National TAP Vice-Chair
- Cheryl Williams                      Chair, Special Projects Committee
- Bruce Stratton                      Chair, Tax Forms and Publications Committee
- Victor Frausto                      Chair, Notices and Correspondence
- Kathryn Tracy                      Chair, Taxpayer Assistant Centers Committee
- Alice Azzaro                      Chair, Internal Communications Committee
- Patricia Anthony                      Chair, Taxpayer Communications Committee
- Cynthia Pinkney                      Vice-Chair, Toll-Free Phone Line Committee
- Robert “Bob” Moretti                      Member, Internal Communications Committee (ICC)

**Members Absent**

- Heidi Hirschfeld                      National TAP Chair
- Philip “Phil” Kleiber                      Chair, Toll-Free Phone Line Committee

**Staff**

- Kevin Brown                      Management Assistant
- Carolyn Duckworth                      Program Analyst
- Cedric Jeans                      TAP East Chief
- Susan Jimerson                      TAP West Chief
- Rosalind Matherne                      Program Analyst
- Matthew O’Sullivan                      Program Analyst
- Robert Rosalia                      Program Analyst
- Antoinette Ross                      Program Analyst
- Fred Smith                      Program Analyst
- Tamikio Bohler                      Program Analyst W&I

**Members of The Public**

N/A

**Welcome, Review Agenda**

English opened the call.

**Roll Call**

Quorum was met for the meeting.

**DFO/National Office Update**

English is working with counsel to change the bylaws on how to deal with inactive members. The goal is to have these changes ready for the committee to vote on by next month. One of the goals is to be able to remove inactive members that affect a committee's ability to achieve quorum and complete tasks.

### **TAP Managers Update**

Jimerson had no reports, but Robin Sabio resigned.

Jeans reports putting 2018 Return Processing information on [www.taspspace.org](http://www.taspspace.org). This information is needed to support some of our recommendations and should be shared with your committees, according to Jeans.

### **Approval of July 25, 2019 and August 13-14, 2019 JC Meeting Minutes**

The August face to face minutes will be presented subject to any formatting changes that Brown may have to make to maintain consistency with previous face to face minutes.

- July 25, 2019- Approved as revised. Stratton motioned, Williams seconded.
- August 13, 2019- Approved as revised. Tracy motioned, Williams seconded.
- August 14, 2019- Approved as revised. Williams motioned, Stratton seconded.

### **TAP Chair Report**

Kusiak reviewed the agenda and indicated he is the acting Chair for this meeting. Kusiak reminded members of the upcoming Chair and Vice Chair elections. Please encourage members to participate in the informational meeting and to seek these positions. O'Sullivan is making all the preparations.

### **TAP Vice Chair Report**

Kusiak reported outreach is moving along well and the tax forums are going well also. Kusiak commended all members who participated in these events and getting the TAP mission out.

### **Public Comments**

None

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

#### **Tax Forms and Publications**

40047 1099 Misc. Form Printer Format- Stratton motioned, Tracy seconded

**Action:** Elevated to IRS for consideration

40876 Form 2210: Underpayment of Estimated Tax by Individuals, Estates, and Trusts Premiums

Stratton motioned, Williams seconded.

**Action:** Elevated to IRS for consideration

Stratton reported having four referrals completed but are awaiting internal review:



40751 Draft Form 1040- **Draft submitted to IRS**  
36654 Draft Form 1040 SR- **Draft submitted to IRS**  
36545 Form 8941 Healthcare Credit for Business- **Awaiting internal review**  
40665 Schedule A and instructions- **Awaiting internal review**

Stratton reported two additional referrals for which we have received a response from the IRS, which are currently under review:

40101 Publication 5292- **Reviewing IRS Response**  
38527 Pub. 3- **Reviewing IRS Response**

The committee is currently working on:

Pub. 531- **Being Reviewed**  
Form 965 and related Forms A and B- **Being Reviewed**

### **Taxpayer Assistance Center Improvements**

40698 Modify Volunteer Income Tax Assistance (VITA)/ Tax Counseling for the Elderly (TCE) training to consolidate Health Savings Account (HSA) training into the Advanced Course.

**Action:** Elevated to IRS for consideration

Tracy reported working:

40699 VITA/TCE Payment Options  
40902 Telephone Call reminder for TAC appointments  
40782 Including a Google Map link next to TAC locations listing on IRS website

### **Toll-Free Lines**

Rosalind Matherne reported:

Subcommittee 1 is working on Public Service Announcement (PSA) inviting taxpayers to visit [www.improveirs.org](http://www.improveirs.org). They are also working on gaining access to survey data reports.

Subcommittee 2 is working on a rebuttal to a response from the IRS. They are also working on adding a PSA to practitioner line to remind them to check with client on Form 2848 request.

Alice Azzaro attended the Chicago tax forum and Terrill Flakes and Philip Kleiber attended New Orleans tax forum.

### **Special Projects**

Williams Reported:

Subcommittee 1  
36399 Returns marked with wrong date. Awaiting internal review  
41230 Is still being worked

40164 TAP member for Virgin Islands- This will be delayed due to the weather.  
35423 Waiting for response from Office of Professional Responsibilities (OPR)

35920 Working a response to the SME report.  
36550 We are unsure about this issue at this time.  
37026 waiting for SME  
41280 New issue still be established.  
41230 We hope to have something for this next month.

### **Notices and Correspondence**

Frausto reported

Subcommittee one finalizing issue 40907 Improve language on CP 4515 Cp 4518. Still awaiting Quality Review (QR). Subcommittee 2 Issue 39667 CP 90 is awaiting QR from Systemic Advocacy. Issue 40907 Improve language on CP 108; CP 516; and CP 518.

Thurston Smith attended tax forum and wrote newsletter report. Frausto will ask members to invite their LTA to attend our meetings for situational awareness.

### **Taxpayer Communications**

Anthony hopes to have several referrals ready by the beginning and the middle of September to move forward.

### **Internal Communications Committee**

Azzaro instructed the committee to send their newsletter articles to both herself and Ross so consistency can be maintained for this project. Moretti will change the wording on the reminder to instruct members to do this. The committee is working with Communications, Stakeholder Liaison & Online Services (CSO) to receive a "How to set up social media." They are also working on guideline for social media.

We will be working with the Outreach committee to establish a library of social media pot, which will be stores on [www.tapspace.org](http://www.tapspace.org). Please go to your committees to see if anyone wants to create posts for this library.

### **Round Table**

Brown confirmed during the May 30, 2019 meeting the last meeting was changed to November 21, 2019.

### **Action Items**

- August minutes will be sent to Brown for formatting.
- O'Sullivan will send them on to IRS and include Hirschfeld in this process.
- Call to Leadership letter being finalized and sent out to TAP
- November meeting date revised invite to be sent to the committee

### **Closing**

English thanked everyone for their participation and closed the meeting.



**Next Joint Committee Meeting is on Thursday September 26, 2019  
1:30 p.m. ET; 12:30 p.m. CT; 11:30 a.m. MT; 10:30 a.m. PT**

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



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
September 26, 2019**

**Designated Federal Official (DFO)**

- Cedric Jeans                      TAP East Chief

**Members Present**

- Heidi Hirschfeld                      National TAP Chair
- Patrick Kusiak                      National TAP Vice-Chair
- Cheryl Williams                      Chair, Special Projects Committee
- Bruce Stratton                      Chair, Tax Forms and Publications Committee
- Kathryn Tracy                      Chair, Taxpayer Assistant Centers Committee
- Philip "Phil" Kleiber                      Chair, Toll-Free Phone Line Committee
- Patricia Anthony                      Chair, Taxpayer Communications Committee
- Alice Azzaro                      Chair, Internal Communications Committee
- Bradford Folta                      Vice-Chair, Notices and Correspondence

**Visiting Members**

- Robert "Bob" Moretti                      Vice-Chair, Internal Communications Committee  
(ICC)
- Paul Berlage                      Member, Notices and Correspondence
- Hodari Brown                      Vice-Chair, Taxpayer Communications Committee

**Members Absent**

- Victor Frausto                      Chair, Notices and Correspondence

**Staff**

- Lisa Billups                      Senior Program Analyst
- Kevin Brown                      Management Assistant
- Carolyn Duckworth                      Program Analyst
- Susan Jimerson                      TAP West Chief (Absent)
- Rosalind Matherne                      Program Analyst
- Matthew O'Sullivan                      Program Analyst
- Robert Rosalia                      Program Analyst
- Antoinette Ross                      Program Analyst
- Fred Smith                      Program Analyst
- Tamikio Bohler                      Program Analyst W&I

**Members of The Public**

N/A

**Welcome, Review Agenda**

Jeans opened the call and noted an agenda change. English and Jimerson will not be on the call and he will be giving reports for them. Hirschfeld welcomed everyone and reviewed the agenda.

### **Roll Call**

Quorum was met for the meeting.

### **DFO/National Office Update**

Jeans wants the committee chairs to decide if they need to set an extra meeting in November to ensure all referrals that are elevated to the JC are heard before this committee.

We are working on the Presidential awards, headed by Fred Smith, who may be asking for an updated picture and biography for retiring members. We are working on the face to face meetings for the beginning of the next TAP year. We are working on the training materials and looking for returning members to help with this project. Billups reported that the recruitment package is in the review and approval process.

Jeans reported that Gilbert Martinez and Otis Simpson are back from their work details and Carolyn Duckworth will be ending her work detail with us very soon. Jeans thanked her for her efforts and all she contributed to TAP. We are currently putting together a social media guide with the assistance of Communications, Stakeholder Liaison & Online Services (CSO). We appreciate their assistance with this process.

### **TAP Managers Update**

N/A

### **Approval of 8-29-2019 JC Meeting Minutes**

Stratton updated the Tax Forms and Publications committee report. After the four completed referrals for that month, there were two responses from the IRS for issues: 40101 and 38527, which are currently under review.

The committee is currently working on issues for Pub. 531 and Form 965 and related Forms A and B, to ensure the status of these issues were reflected accurately in the report. O'Sullivan made the corrections and the minutes were accepted as amended.

### **TAP Chair Report**

Hirschfeld reported that members have to September 27, 2019, midnight to nominate or self-nominate for TAP leadership next year. There will be a "meet the candidates" session on Thursday, October 17, 2019, at 2:00 p.m. Ballots will be sent out on October 17, 2019 and due back by October 25, 2019. The results will be communicated on Friday, November 1, 2019.



Since there are only two more JC meetings, please complete any referrals you are working on so that they may be considered by the committee before the TAP year ends in November. Our last JC meeting will be November 21, 2019. In preparing for the Annual report, Hirschfeld would like to highlight one accomplishment for each committee and would like each chair to send it to her.

### **TAP Vice Chair Report**

Kusiak reported that the tax forums ended last week, we expanded our awareness for recipients.

The audience reached so far has exceeded 2018 totals.

### **2019 TAP Annual Report**

Martinez solicited for members for the Annual Report committee. The first meeting will be on October 11, 2019, at 2 p.m. Hirschfeld will include a letter from the departing chair, Kusiak will have an outreach summary. The committee chair reports will be used from each project committee, which the analysts will assist with.

### **Public Comments**

None

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

#### **Tax Forms and Publications**

36545 Credit for Small Employer Health Insurance Premiums. Stratton motioned, Tracy seconded.

**Action:** Issue elevated to IRS for consideration.

36654 Form 1040-SR: U.S. Tax Return for Seniors. Stratton motioned, Williams seconded. **Action:** Issue elevated to IRS for consideration.

40664 Schedule A & Instructions. Stratton motioned, Kleiber seconded.

**Action:** Issue elevated to IRS for consideration.

40751 2019 Form 1040: U.S. Individual Income Tax Return. Stratton motioned, Williams seconded.

**Action:** Issue elevated to IRS for consideration.

Stratton reported they reviewed IRS responses to issues 40163 and 40304. They accepted the responses and closed the issues. We are currently working on six issues:

#### Subcommittee 1

- **41347** - Form 965 & Related Schedules
- **41167** – Retirement 401K Contribution limits – Pub 7001
- **41505** – F8867 and Sch EIC

#### Subcommittee 2

- **41402** - Pub 531
- **41504** - F8993

- **41382** – Sch C & Sch E

### **Special Projects**

41230 Clarification of Due Date of Substitute Form 3520-A. The referral was updated for formatting accuracy. Williams motioned, Tracy seconded.

**Action:** Issue elevated to IRS for consideration.

37026 Prevention of Identity Theft Relating To Refunds. Williams motioned, Folta seconded.

**Action:** Issue elevated to IRS for consideration.

40164 Request for USVI Taxpayer Advocacy Panel Member.

Issue elevated to the NTA office.

Williams reported working:

41296 Electronic Withdrawals on POAs on E-Services

41405 Different ways to prove ID

41411 New Zealand Phone identification.

### **Taxpayer Assistance Center Improvements**

40699 VITA/TCE Payment Options, Including Offer-In-Compromise. Tracy motioned, Stratton seconded.

**Action:** Issue elevated to IRS for consideration.

40902 Telephone Appointment Confirmation to Taxpayers. Tracy motioned, Williams seconded.

**Action:** Issue elevated to IRS for consideration.

Tracy reported the committee working hot topics. The current issue is having readily accessible listing of tax professionals on IRS and OPR websites. Tracy highlighted their rewrite of the test for the Volunteer Income Tax Assistance (VITA) with Stakeholder Partnerships, Education & Communication (SPEC) as their best accomplishment for this year. They are awaiting an IRS response for a recently elevated issue.

### **Toll-Free Lines**

40558 Public Service Announcement for improveirs.org on Toll-Free Phone Lines. Kleiber motioned, Williams seconded.

**Action:** Issue elevated to the IRS for consideration.

Kleiber reported the committee working on an issue to add a Public Service Announcement on the practitioner line to help find the status of Power of Attorney forms. They had a screening meeting that covered a lot of referrals received from the tax forums with a lot of them about the practitioner line. They will focus on this line a lot more now. Kleiber highlighted the IRS adding budget for callback technology based on a 2018 referral from this committee.

### **Notices and Correspondence**

Folta presented issue 38667 CP90 Federal Payment Levy Program (FPLP)/Final Notice of Intent to Levy. Berlage spoke about the details of the referral and highlighted the need to allow for temporarily uncollectible status be more available for taxpayers. Folta motioned, Stratton seconded.

**Action:** Issue elevated to IRS for consideration.

Folta expects issues 40907 and 40908 to be for October hopefully. It has been awesome how the committee and IRS staff has been during these changes, according to Folta.

### **Taxpayer Communications**

Duckworth reported two referrals being reviewed by Quality Review (QR), 40723 and 41392. The committee hopes to have them ready by the end of the TAP. We had a screening call and dropped two issues and left some in our Parking Lot.

### **Internal Communications Committee**

Azzaro said they are working on social media library in [www.tapspace.org](http://www.tapspace.org). Azzaro asked each of her members to create three post to be uploaded in the library. Azzaro is asking this committee to solicit voluntary posts from their members to add to this library as well. They are working on continuation guidelines for the committee for future committees. Ross reported Chamille Houston, from CSO, is the Subject Matter Expert who will be helping on this guide. Azzaro said the Social media post library list is the biggest accomplishment this year for the committee.

### **Round Table**

Williams was published in the EA Magazine. She will send it to Jeans. Williams did a radio interview and will give a presentation about TAP later this month. Martinez will send an invite and timeline for the Annual Report contributions. O'Sullivan thanked Jeans and Duckworth and the JC for helping him with his role as the committee analyst.

### **Action Items**

- Approved minutes.
- Elevating referrals to IRS. (11 in total).
- O'Sullivan will be sending information regarding nominees for the TAP elections.

### **Closing**

Jeans thanked everyone for their efforts on the call and closed the meeting.

**Next Joint Committee Meeting is on Thursday, October 31, 2019  
1:30 p.m. ET; 12:30 p.m. CT; 11:30 a.m. MT; 10:30 a.m. PT**

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



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
October 31, 2019**

**Designated Federal Official (DFO)**

- Terrie English TAP Director

**Members Present**

- Heidi Hirschfeld National TAP Chair
- Patrick Kusiak National TAP Vice-Chair
- Cheryl Williams Chair, Special Projects Committee
- Bruce Stratton Chair, Tax Forms and Publications Committee
- Kathryn Tracy Chair, Taxpayer Assistant Centers Committee
- Philip "Phil" Kleiber Chair, Toll-Free Phone Line Committee
- Victor Frausto Chair, Notices and Correspondence
- Robert "Bob" Moretti (ICC) Chair, Internal Communications Committee

**Visiting Members**

- Bradford Folta Vice-Chair, Notices and Correspondence

**Members Absent**

- Patricia Anthony Chair, Taxpayer Communications Committee

**Staff**

- Lisa Billups Program Analyst
- Kevin Brown Management Assistant
- Cedric Jeans TAP East Chief
- Susan Jimerson TAP West Chief
- Gilbert Martinez Program Analyst
- Rosalind Matherne Program Analyst
- Matthew O'Sullivan Program Analyst
- Robert Rosalia Program Analyst
- Antoinette Ross Program Analyst
- Otis Simpson Program Analyst
- Fred Smith Program Analyst
- Kudiratu Usman-Olugunna Program Analyst
- Debra Awalt Program Analyst Wage and Investment (W&I)
- Mark Ryan Government Accountability Office (GAO)
- Curtis "Wade" Tanner GAO
- Aaron Skaggs Treasury Inspector General for Tax Administration (TIGTA)
- Jonathan Lloyd TIGTA



- Deann Baiza

TIGTA

### **Members of The Public**

N/A

### **Welcome, Review Agenda**

Hirschfeld welcomed everyone and reviewed the agenda.

### **Roll Call**

Quorum was met for the meeting.

### **DFO/National Office Update**

English thanked everyone on the committee for doing a great job of staying on task this year.

There will be a retirement party scheduled for those in their final year of TAP.

English asked the retiring members to please recommend others who may be good for TAP. The recruitment package is awaiting FBI and background checks currently.

English said returning members will receive an email to select which committee they want to be part of next year very soon.

### **TAP Managers Update**

Jimerson reported Internal Communications chair, Alice Azzaro stepped down as chair and Bob Moretti stepped in as the new Chair. The ICC has drafted a social media guide. The committee should receive a request for comment by the end of the week. Otis Simpson is back now.

Jeans sent survey looking for member assistance with the review of the Tax Change website regarding the Tax Reform Act. We want all members to check this site out and provide feedback.

The TAP toll free phone number has added a voicemail option for the public.

### **Approval of September 26, 2019 JC Meeting Minutes**

Toll-Free report: “fine” changed to “find”; Round table: “giving” changed to “...will give a presentation about...”, “roll” changed to “role”. Kusiak motioned, Stratton seconded.

**Action:** Minutes are approved as amended.

### **TAP Chair Report**

Hirschfeld noted the 2020 leadership election results will be released tomorrow morning. There is only one more JC meeting this year, on November 21, 2019.

Hirschfeld encouraged the committees to finalize any referrals they can get done

before then. Hirschfeld mentioned that the Taxpayer First Act meeting has been temporarily postponed and a new date will be set as soon as possible.

Hirschfeld welcomed Moretti as the new ICC chair. Hirschfeld noted that most of the committee reports for the Annual Report have been submitted and any edits that are suggested will be sent to the committee chairs soon. Martinez will send a draft to the Annual Report committee for review and we hope to have this completed by January 2020.

### **TAP Vice Chair Report**

Kusiak commended all members who ran for leadership positions as an important step going forward and he extended congratulations to the winners. Kusiak is looking forward to receiving outreach summary for this TAP year.

### **Public Comments**

None

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

#### **Taxpayer Communications**

Issues 40613 and 41392 are tabled until next month.

#### **Toll-Free Lines**

Issue 41100- Adding an Announcement to the Practitioner's Line. Kleiber indicated the purpose of this is to remind practitioners to refer to their taxpayer if there is an issue with the request. This has already been implemented by the IRS. Awalt suggested moving this to the IRS because this committee made this suggestion. Kleiber motioned, Williams seconded.

Action: Elevated to IRS for consideration.

Working on response to issue 40707, working on a rebuttal to this issue. (Sub 2) 41110 Obtain more survey data. (Sub 1). Reviewing information received and trying to see how to disseminate this to the entire TAP committee. Mostly won't have another referral this year.

#### **Special Projects**

Williams reported the committee working on issues 35920 and 41405 and alternate ways of proving a taxpayer's identification. The committee is also working on issue 41411 and 41296.

#### **Tax Forms and Publications**

- 41167 401(k) Plan Limits

Stratton motioned, Williams seconded

**Action:** Elevated to the IRS for consideration

- 41402 Pub. 531 – Tip Reporting

Stratton motioned, Williams motioned.

**Action:** Issue elevated to IRS for consideration.

Stratton reported the IRS sent responses to drafts of the following:

40751- 2019 1040

36654- 2019 1040 SR

The committee is working rebuttals to these drafts as they await the responses to the final version of the referrals.

Stratton reported the following ongoing issues that will be ready for JC next month:

41505- 8867

41382- Schedule C and E

41347- Form 965 related Schedules

Stratton reported the following ongoing issues:

37155 Fillable forms on IRS website

41504 Form 8993- Being worked

### **Notices and Correspondence**

Frausto reported working on several issues that will likely be ready next TAP year. One issue is:

- Issue 40908 is being worked by Subcommittee-2. The CP Notices for 515, 516, 518. This issue is anticipated to be completed and elevated to the Joint Committee next year.
- 39747 ITIN rejection notice CP567.

Issue 40907- Clarification was requested regarding the purpose of the referral by several members. Frausto and Folta granted the clarifications. Frausto motioned, Tracy seconded.

**Action:** Elevated to IRS for consideration.

### **Taxpayer Assistance Center Improvements**

Tracy reported not being able to approve two issues due to quorum not being made:

Issue 40513 Appointments at the TAC offices and issue 40782 Improvement to TAC webpage with links to google maps are tabled. O'Sullivan will follow-up on this issue very soon.

The committee is working on an issue concerning Where's My Refund.

### **Internal Communications Committee**

Moretti reported the ICC has submitted its annual report for review. The newsletter is going and our newest member, Shani Bowser is working on next month's newsletter. The Social Media Guide is being sent to the entire TAP for comments, according to Moretti. Moretti thanked the IRS, CSO, for helping with this project and appreciated how easy it was to go through the manual. Moretti shared that the



committee is currently working on the Continuation manual and the Content Library. The committee will be updating the Outreach Toolkit for next year.

### **Round Table**

Action Items:

### **Closing**

English thanked everyone for their efforts on the call and closed the meeting.

**Next Joint Committee Meeting is on Thursday, November 21, 2019  
1:30 p.m. ET; 12:30 p.m. CT; 11:30 a.m. MT; 10:30 a.m. PT**

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





**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
November 21, 2019**

**Designated Federal Official (DFO)**

- Terrie English                      TAP Director

**Members Present**

- Heidi Hirschfeld                      National TAP Chair
- Patrick Kusiak                      National TAP Vice-Chair
- Cheryl Williams                      Chair, Special Projects Committee
- Bruce Stratton                      Chair, Tax Forms and Publications Committee
- Kathryn Tracy                      Chair, Taxpayer Assistant Centers Committee
- Philip “Phil” Kleiber                      Chair, Toll-Free Phone Line Committee
- Victor Frausto                      Chair, Notices and Correspondence
- Robert “Bob” Moretti                      Chair, Internal Communications Committee (ICC)
- Patricia Anthony                      Chair, Taxpayer Communications Committee

**Visiting Members**

- Michelle Brookens                      Member, Taxpayer Communications Committee
- Courtney Brooks                      Member, Taxpayer Communications Committee

**Staff**

- Lisa Billups                      Program Analyst
- Kevin Brown                      Management Assistant
- Cedric Jeans                      TAP East Chief
- Susan Jimerson                      TAP West Chief
- Gilbert Martinez                      Program Analyst
- Rosalind Matherne                      Program Analyst
- Matthew O’Sullivan                      Program Analyst
- Robert Rosalia                      Program Analyst
- Antoinette “Toni” Ross                      Program Analyst
- Otis Simpson                      Program Analyst
- Fred Smith                      Program Analyst
- Kudiratu Usman-Olugunna                      Program Analyst
- Tamikio Bohler                      Program Analyst Wage and Investment (W&I)
- Aaron Skaggs                      Treasury Inspector General for Tax  
Administration (TIGTA)

**Members of The Public**

N/A

**Welcome, Review Agenda**

Hirschfeld welcomed everyone and reviewed the agenda.

### **Roll Call**

Quorum was met for the meeting.

### **DFO/National Office Update**

English thanked everyone and praised the committee for a fantastic job this year. English said the committee's work has been noted and the retiring members will be missed as they added great value to this committee. We are looking forward the returning members coming back next year, and we are working towards getting your changes up to the IRS. English wants everyone to keep the continuing resolution in mind as it could possibly result in a government shutdown. The website development indicates they will be worked on in the coming year. English spoke about the focus groups and thanked those who agreed to join in. Lastly, English reported there will be some changes next year that the panel will be made aware of next year.

### **TAP Managers Update**

Jimerson reported the analysts are wrapping up 2019 and preparing for summary reports for the 2020 committees. Jimerson is currently preparing for the new committee assignments. We are trying to honor returning member's first choices then the remaining slots filled in by new members. The assignments will go out in early December. We are also soliciting for mentors, which is an important part of the program for new members. Jimerson continues to urge returning members to be a mentor. Jimerson reported the ICC is working on the social media guide, the continuation manual and other projects.

Jeans thanked the committee for a great year and reminded everyone to complete the end of year survey to help us improve for next year. Jeans thanks Kusiak for his help with the outreach and acknowledged how the outreach numbers have improved this year. Jeans thanked those who completed the tax refund survey also.

Hirschfeld reported the taxpayer first act meeting on December 4, 2019, at 2:30 p.m. Members are encouraged to participate. Hirschfeld commended Martinez for getting the Annual Report together and reminded the committee that they have until December 16, 2019 to update their final chair report. Reach out to Martinez or your committee analyst if you have issues.

Hirschfeld thanked the committee and the staff for all they did to help us accomplish all we did this year. A special thanks went to Kusiak for being such a great vice chair. Hirschfeld is sure that next year's leadership will do well. Hirschfeld gave a special thanks to the entire staff for all each of them have done in the front and behind the scenes to help this program to grow and be successful. These efforts are very appreciated by the committee.

### **TAP Vice Chair Report**

Kusiak commended Hirschfeld for all she has done this year. Outreach has reached extraordinary levels largely because of social media efforts. Kusiak reminded returning members that outreach can be done in December and January, just document it. Kusiak is looking forward to next year.

### **Public Comments**

None

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

#### **Special Projects**

Issue 41405- Form 8867: Paid Preparer's Due Diligence Checklist

Tracy motioned, Kleiber seconded.

**Action:** Issue elevated to the IRS for consideration

Issue 35920- IRS Check Endorsement

Moretti motioned Stratton second.

**Action:** Issue elevated to IRS for consideration

Issue 41411- IRS Personal Account Information

Kusiak motioned, Frausto seconded.

**Action:** Issue elevated to IRS for consideration

Issue 41526- IRS Forms + Instructions//Expanded Foreign Languages

Kleiber motioned, Stratton seconded.

**Action:** Issue elevated to IRS for consideration

Issue 41565- TIN Matching With Form 8966s Under FATCA

Stratton motioned, Tracy seconded.

**Action:** Issue elevated to IRS for consideration

Issue 41566- Global Intermediary Identification Number (GIIN) on Form 8938

Williams motioned, Frausto seconded.

**Action:** Issue elevated to IRS for consideration

Williams thanked everyone for all they have done throughout the year and wished luck to those retiring. Williams is looking forward to next year.

#### **Tax Forms and Publications**

Issue 41347- Form 965 and Instructions. Recommendations made to provide clearer understanding to this form. Stratton motioned Moretti seconded.

**Action:** Issue elevated to IRS for consideration

Issue 41505- Form 8867: Paid Preparer's Due Diligence Checklist

The project statement changed to read, "...appropriate guidance to tax preparers and the general public." Stratton motioned, Tracy seconded.

**Action:** Issue elevated as amended to IRS for consideration

Issue 41382- Schedule C, E and Publication 535

Stratton motioned, Moretti seconded.

**Action:** Issue elevated to IRS for consideration

Stratton reported the committee completed all projects in process for the 2019 year. There are three projects being considered for 2020 to include: fillable forms and



schedules on the IRS website; Form 1040 and instructions after the final form of 2019 comes out, and review of 2019 forms and schedules in final forms at the end of 2019. The committee recommended changes to the form 1040 and 1040 SR and schedules 1, 2 and 3 which have yet to be considered by the IRS, which should be reviewed for 2020 year.

### **Taxpayer Communications**

Anthony thanked everyone for the honor to serve the committee. And thanked the staff for all their help this year.

Issue 40613- Understanding Taxpayer Representation via the use of Forms 2848 and 8821.

Brookens presented referral to educate taxpayers on the appropriate use and to be able to differentiate between forms 2848 and 8821 pertaining to third-party authorizations.

Anthony motioned, Stratton seconded.

**Action:** Issue elevated to IRS for consideration

Issue 41392- Tax Professional Online Account & Taxpayer Online Authorization  
Brooks presented referral via survey of online assistance. Anthony motioned, Frausto seconded.

**Action:** Issue elevated to IRS for consideration

Anthony reported the committee has two potential 2020 projects:

1. Project 37272: IRS Communication for Military Personnel
2. Issue 30724: Free E-file Providers are not Free

Issue 35809, from 2018, will be implemented by the IRS on September 12, 2020.

### **Toll-Free Lines**

Kleiber thanked Hirschfeld and Kusiak for their leadership this year.

Issue 41674- Customer Callback (CCB) Script

The referral shows that caller ID on landlines will read US government and on cellular phone (304), this advises taxpayers of this important information. Kleiber motioned, Williams seconded

Action: Issue elevated to IRS for consideration

Kleiber reported still working on issue 40707- International Taxpayer cost lowered to contact IRS. A Subject Matter Expert (SME) worked with the committee about this issue. This will be rewritten in 2020 per section 1101 of the Taxpayer First Act. Kleiber reported having an excellent year as a group this year.

### **Taxpayer Assistance Center Improvements**

Tracy reported enjoying working with everyone this year in TAP.

Issue 40513- Implement Modified Scheduling System to Accommodate Taxpayers Without Appointments. Moretti presented a need for this referral based on a TAC



office on Montana. Kleiber indicated Volunteer Income Tax Assistance (VITA) sites having the same sort of issue. This will be added as issues for next year. Kusiak motioned, Moretti seconded.

**Action:** Issue elevated to IRS for consideration

Tracy reported new issue, making a complete and updated list of all return preparers on the IRS website, with lots of information included on this list.

### **Notices and Correspondence**

Frausto reported his committee working on issue 40908 Changes to the social security number and Tax ID number nor issue 39747 CP56 ITIN Rejection notice. They will be ready for the 2020 year. Frausto recognized his entire committee for doing a great job and submitting well thought out issues to help improve IRS notices and correspondence that present confusion and undue burden to taxpayers. Frausto reported 986 volunteer hours, 181 outreach hours, 65 outreach events reaching approximately 2100 taxpayers for the 2019 TAP year. Frausto reported leaving a strong team moving forward and wished everyone a happy holiday season.

### **Internal Communications Committee**

Moretti reported the highlights of the final ICC meeting. Moretti reminded committee members to submit their last article for the December newsletter. There will be a section saluting all the retiring members. There was a November 12, 2019 for the social media guide review by the committee and thanked everyone who shared comments for this project. Chamille Houston will help the committee finalize this. Moretti reported the ICC collaborating with the Outreach committee to review the Outreach Tool Kit for 2020. The ICC Annual Report was accepted with minor grammar changes and has been finalized.

### **Round Table**

Bohler thanked the committee and the staff for all their work this year and looks forward to next year with TAP.

Hirschfeld thanked all for everything they contributed this year and wished a happy holiday to all. O'Sullivan thanked the committee for their help while he supported this committee earlier this year. Kusiak reminded the committee of the retirement ceremony on tomorrow, November 22, 2019, at 11:00 a.m. ET. All are welcomed. English thanked the committee for all their work on this committee.

### **Closing**

English thanked everyone for their efforts on the call and closed the meeting.

**Next Joint Committee Meeting is TBD**

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