



2018 Meeting Minutes Joint Committee (JC)

- April 25, 2018
- May 31, 2018
- June 28, 2018
- July 26, 2018
- Aug. 30, 2018
- Sept. 27, 2018
- Oct. 25, 2018
- Nov. 15, 2018
- Nov. 29, 2019

Joint Committee (JC) Taxpayer Advocacy Panel (TAP) Meeting Minutes April 25, 2018

Designated Federal Official (DFO)

- Cedric Jeans Acting TAP Director

Members Present

- Holly Hoffman National TAP Chair
- Scott Hall National TAP Vice-Chair
- Jeri Hunter Chair, Notices and Correspondence Committee
- Alice Azarro Chair, Toll-Free Phone Line Committee
- Jacob Torres Chair, Internal Communications Committee (ICC)
- David Jones Chair, Taxpayer Assistance Center (TAC) Committee
- William "Bill" Mason Chair, Tax Forms and Publications Committee
- Mary Florence Chair, Special Projects Committee
- Sheila Olsen Chair, Taxpayer Communications Committee
- Joseph "Joe" Holley Vice-Chair, Taxpayer Assistance Center (TAC) Committee
- Susan Wennermark Vice-Chair, Notices and Correspondence Committee
- Kristen Petersen Vice-Chair, Special Projects Committee
- Patrick Kusiak Member, Tax Forms and Publications Committee

Staff

- Sheila Andrews Deputy Executive Director, CSO
- Terrie English TAP Director
- Susan Jimerson TAP West Chief



- Lisa Billups Sr. Program Analyst
- Gilbert Martinez Sr. Program Analyst
- Rosalind Matherne Program Analyst
- Matthew O'Sullivan Program Analyst
- Robert Rosalia Program Analyst
- Fred Smith Sr. Program Analyst
- Kudiratu Usman Program Analyst
- Priscilla Medrano Program Analyst
- Gregory Giles Program Analyst
- Debra Awalt Analyst W&I
- Gary Lindsey Analyst W&I
- Karin Rice Public Affairs Specialist, W&I
- Stephanie Harrison Colbert Program Analyst SB/SE
- Kevin Brown Management Assistant

Welcome, Review Agenda

Jeans opened the call and welcomed everyone. Jeans acknowledged National Volunteer Week and thanked all who volunteer their time to work on the panel. Jeans encouraged those who have not completed the face-to-face meeting survey to take some time and complete; today is the last day to respond to the survey. Jeans reported the time to apply for the TAP has been extended for two additional weeks.

Smith reported the new deadline to apply for the panel is May 11, 2018. Extending the deadline allows for the opportunity to seek more applications from Alaska, Hawaii, Massachusetts, New Hampshire, North Dakota, Rhode Island, Vermont and Wyoming. Smith encouraged the panel to reach out to qualified people in those states to ensure we get a good pool of applicants for TAP. Smith is available if there are any questions or concerns with this request.

Jeans indicated panel members will be solicited to participate in the interview phase of the recruitment process very soon.

Roll Call

Quorum met.

DFO/National Office Update

Jeans shared with the committee IRS tax forums will be held in July and August and we are looking for members close to the locations to man the booth. Jeans reported that www.TAPSpace.org is being overhauled and suggestions to improve the site are welcomed from the panel. Jeans also encouraged members to update their profile with current information.



Andrews recommended members review the paycheck checkup on www.irs.gov and provide feedback to the staff, this service allows one to check to see if their federal income tax withholding needs to be adjusted. Jeans recommends subscribing to the National Taxpayer Advocate's (NTA) blog, as it may have information relevant to some of our projects. Other subscriptions are also available at www.irs.gov.

TAP Managers Update

TAP West Report

Jimerson reported the Internal Communications committee had its first meeting yesterday and Jacob Torres was selected chair and Joe Holley was selected vice Chair. The new lead analyst has been changed to Antoinette Ross.

TAP East Report

Jeans reported that Gregory Giles is backfilling for Otis Simpson so please include Simpson on future emails as he will be returning soon.

Approval of Nov. 29, 2017 Minutes

November JC minutes, accepted as submitted.

TAP Chair Report

Hoffman welcomed everyone to the call. Hoffman is looking forward to another good year for TAP listening to taxpayer issues. Hoffman encouraged TAP basics, such as etiquette, that will help facilitate effective meetings. Hoffman encouraged each member to share a best practice that works for them. Jeri Hunter offered coming prepared; Mary Florence offered following up after meetings; Bill Mason offered having everyone heard; David Jones offered value everyone's voice as important and allow everyone to complete their thoughts; Sheila Olsen offered helping new TAP members develop their voice to allow the free flow of information; Alice Azzaro offered encouraging members to attend the meetings; Hoffman offered that at JC meetings when deciding whether to approve recommendations for elevation to IRS focus on the subject matter instead of grammatical corrections and formatting.

Establish Meeting Date and Time

Last Thursday, at 1 p.m. ET. 2018 Strategic Plan meeting time was discussed. Meeting set for Tuesday, May 29, 2018 at 1 p.m. ET.

TAP Vice Chair Report

Hall spoke about the Outreach Committee meeting being very successful. Hall reminded members to contact their Analyst for outreach supplies as needed. Activity reports, if done weekly instead of monthly, makes it easier to record what you do. Hall suggested including an outreach tip of the week for committees.



Hall encouraged vice chairs to work with new members and anyone needing help with the 2018 activity report. Hall reported the timely completion of the activity report helps justify TAP work and is used to determine the Presidential Volunteer Awards. Hall reminded members that reimbursement for mileage, parking and tolls need to be approved in advance of travel, typically five days before the outreach. Hall wants to make TAP a household name through outreach. Hall reported that Zanobia reaches outlying areas in her outreach efforts. Jacob Torres met the governor of Puerto Rico. Both types of outreach help make TAP better known. Hall encouraged members to send outreach reports to Kudiratu Usman, the committee analyst and the committee vice chair. Hall also reported that the Outreach and ICC should work together.

Public Comments

N/A

Project Committee Review/Activities

Notices and Correspondence

Hunter reported Subcommittee 1 is working Issue 36553 relating to the CP14H. The committee is looking at making the instructions the same as the CP14. Subcommittee 2 is working Issue 36227 involving removing Social Security Numbers from notices and are responding to the IRS's response. The committee is working on content and clarity on math error notices.

Special Projects

Florence reported great attendance so far. Florence reported the ID Theft committee is working on enhancements to the IRS website related to ID Theft issues and the IRS's response.

The International subcommittee carried three issues from last year and has one new issue, passport revocation. Florence reported they have two members with international experience. Outreach is being addressed by the vice chair who is giving examples of how to do outreach for those who may need the help. Florence is stressing staying organized as the goal for this year. Florence spoke of an issue comparing the cost of paper filing to electronic filing.

Tax Forms and Publications

Mason reported they are well underway with outreach. They have five referrals from last year, two of which, Issues 34438 and 36343, are being reviewed by the IRS. Issue 35657 has a rebuttal prepared to go back to the IRS. Issue 35531 will also be rebutted. Issue 35899, Form 3115 Application for change of accounting methods, was responded to and rebuttals are currently being prepared.

Mason reported they are working on seven new forms or publications: Issue 36995 Form W4; Issue 37220 Pub. 976 Disaster relief; Mason reported that some of the links to forms and publications in various forms and publications need to be fixed or removed.



Mason indicated they need an inclusive list of the forms the IRS is working due to tax changes.

Mason reported Issues 37005 and 37006 on Forms 5471 and 5472 relates to foreign owned corporations, new tax law is currently being worked. The NTA blog commented about military taxpayers. Publication 3 regarding military taxpayers and their issues is being reviewed now.

Taxpayer Assistance Center Improvements

Jones reported losing two members. Subcommittee one is working a Volunteer Income Tax Assistance (VITA) project assigned by Stakeholder Partnerships, Education & Communication (SPEC). The committee is looking at Forms: 4012; 4491, 6744 and the VITA Link and Learn. The team conferred with SPEC to understand the scope of the projects. SPEC requests a member from TAP to attend four project review teams. They will meet for two weeks in Atlanta. This request is still being worked. The subcommittee is also looking at a pro bono project. The team is seeking to find out whether IRS would allow tax professionals to volunteer to provide tax assistance outside of tax season.

Subcommittee two Certified Acceptance Agents is looking at whether this program can be expanded to assist with verifying identities for those who are victims of ID theft. This issue is still being worked. The committee is working on a response from two referrals from last year and how to handle.

Taxpayer Communications (TCC)

Olsen reported Subcommittee 1 has screened issues to see what is related to digital service. They are trying to identify which digital services may be wanted by taxpayers and which account based issues are more challenging. Subcommittee 2 is working Issue 36849 which relates to Publication 17. They are also working on third party ID protocol. Issue 37272, about military customer service, is based on the NTA's Annual Report to Congress and her continued efforts to help the military.

Toll-Free Lines, Chair

Azzaro reported two subcommittees. Subcommittee 1 received a response to recommendations about how to redirect phone calls to self-help services; IRS declined the recommendations. A response is being worked by the committee. An issue to speak to an IRS person regarding private debt collection is being worked; an IRS Subject Matter Expert (SME) has been requested. This may be reassigned to Notices.

A voice recognition issue is being worked now. There were two bills passed in House of Representatives addressing IRS customer service issues. This is being worked to see how TAP can help further this along. Subcommittee 2 is working on a rebuttal to the area code issue which was declined. A rebuttal is currently being considered. The 1040 phone line script and its inconsistencies need to be fixed, this might be a new issue for the subcommittee.

Internal Communications



The committee meetings will be held on the fourth Tuesday of the month. They are soliciting volunteers for the newsletter team. Sheila Olsen, Angel Hower and Jacob Torres are the Facebook administrators.

Updates

Issue 37323, TAP Business Cards: Jimerson reported on the font, design and other suggested improvements to the TAP business cards, finance plays a role in this consideration. ICC is working on this suggestion. Problems with business cards should be presented to staff to be corrected.

Florence Motioned and Jones seconded to send to ICC – Approved to move to ICC

Issue 37324, Standardized Emails for TAP Members: Staff is working this issue for the Panel. The staff is looking at ways to achieve continuity in TAP email addresses for each state or for TAP in general such as email alias. The goal is for new members replacing retired members for each state to have access to that state's TAP email account. This is being worked currently. Share any suggestions with Jeans. English reported that we are currently speaking to web designers and the right department but cost should be considered in the process.

Round Table

Hoffman thanked everyone for joining the call and having a great start to the year.

Action Item:

1. Meeting date change – Last Thursday of the month at 1 p.m. ET.
2. New IRS Strategic Planning Meeting – Tuesday, May 29, 2018 at 1 p.m. ET.
3. Issue 37323 assigned to ICC.

Closing

Jeans closed the meeting.

**Next meeting: May 31, 2018
1 p.m. ET; Noon CT; 11 a.m. MT; 10 a.m. PT**

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



**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
May 31, 2018**

Designated Federal Official (DFO)

- Terrie English TAP Director

Members Present

- Holly Hoffman National TAP Chair
- Scott Hall National TAP Vice-Chair
- Jeri Hunter Chair, Notices and Correspondence Committee
- Alice Azzaro Chair, Toll-Free Phone Line Committee
- Jacob Torres Chair, Internal Communications Committee (ICC)
- William “Bill” Mason Chair, Tax Forms and Publications Committee
- Joseph “Joe” Holley Vice-Chair, Taxpayer Assistance Center (TAC) Committee
- Susan Wennermark Vice-Chair, Notices and Correspondence Committee
- Kristen Petersen Vice-Chair, Special Projects Committee
- Heidi Hirschfeld Member, Tax Forms and Publications Committee

Members Absent

- Mary Florence Chair, Special Projects Committee
- Sheila Olsen Chair, Taxpayer Communications Committee
- David Jones Chair, Taxpayer Assistance Center (TAC) Committee

Staff

- Terrie English TAP Director
- Susan Jimerson TAP West Chief
- Lisa Billups Sr. Program Analyst
- Gilbert Martinez Sr. Program Analyst
- Rosalind Matherne Program Analyst
- Matthew O’Sullivan Program Analyst
- Robert Rosalia Program Analyst
- Kudiratu Usman Program Analyst
- Antoinette Ross Program Analyst
- Otis Simpson Program Analyst
- Priscilla Medrano Program Analyst SA
- Tamikio Bohler Analyst W&I
- Karin Rice Public Affairs Specialist, W&I
- William Parman Online Services Program Analyst
- Ronald Heck Online Services Program Analyst
- Kevin Brown Management Assistant



Members of The Public

Paul Merrion

Welcome, Review Agenda

English opened the call and welcomed all who attended today.

Roll Call

Quorum met.

DFO/National Office Update

English reminded the committee of the face to face meeting scheduled for July 10-11, 2018. English indicated the topics for this meeting include: Active Projects, challenges, experiences, successes, perceptions so far; outreach strategies; chair election process, TAP staff support; activity report analysis; the TAP Annual Report; and 2019 project committee proposals.

TAP Manager Updates

Jimerson reported Marco Sewel and Vahagn Aganikian have resigned. We have an alternate for Utah, but not for international. Jimerson also encouraged the committee to go to www.irs.gov and try the Tax Withholding calculator and respond back to Ross. Simpson reported TAP East is going well with nothing significant to report.

Approval of April 2018 Minutes

April JC minutes, accepted as submitted.

TAP Chair Report

Hoffman spoke about upcoming one on one meetings with chairs and vice chairs. Hoffman encouraged all members to attend the TAP Quarterly and JC meetings to find out more about what goes on with other committees. Hoffman reviewed the purpose of the JC face to face in greater detail. Hoffman reported the interview process starts June 4, 2018. Hoffman asked members to share their availability with Smith if they want to participate.

TAP Vice Chair Report

Hall suggested everyone look at the Paycheck Checkup to determine if sufficient tax is being withheld from their pay in lieu of the new tax laws to make sure that we, or those we know, are not surprised during the next tax season. There will be a report by a member who is very good at social media outreach during the next Outreach Committee meeting.

Hall recommended an accurate report for the Activity Reports. There are 23 members with no reported outreach time, which most likely is inaccurate, according to Hall.

Public Comments

N/A

Project Committee Review/Activities

Notices and Correspondence, Chair – Jeri Hunter

Hunter reported on referral 36553 for CP14H advising taxpayers to continue payments if they have a payment plan previously established. They also want information to be included about interest and penalties. This refers to the right to be informed in the Taxpayer Bill of Rights (TBOR).

Hoffman suggested revising the language under the Proposed Solutions section. Hall suggested changing the background concerning the Bill of Rights reference to be clearer. Peterson motioned Mason seconded.

Action: Issue 36553 elevated with suggested edits.

Hunter reported several issues concerning math error notices. They have three in Subcommittee 1 and two in Subcommittee 2 currently.

Tax Forms and Publications, Chair – Williams Mason

Mason reported on Form 5471, *Information Return of U.S. Persons With Respect To Certain Foreign Corporations* and form 5472 *Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business*. Subcommittee 2 is working these issues. We will review the forms once IRS makes these changes and issues them. Mason reported that the W-4 referral will be submitted next month.

Issue 37220 Pub 976. Hirschfeld reported this referral is to help taxpayers know what relief is available and where to find information about federally recognized disasters. The referral modified and reorganized the publication so taxpayers can navigate through it much easier. Mason motioned, Hall seconded the elevation of this referral to IRS.

Action: Issue 37220 elevated as corrected to the IRS.

Special Projects, Chair – Kristen Peterson

Peterson reported they are working on 37112 Issuance of ID PIN protection. Issue 37391 is being transferred to Tax Forms and Publications. ID Theft Issue 32455 covered on IRS website was closed. The International subcommittee is working an issue regarding access to taxpayer services for international taxpayers. Peterson continued with an issue regarding delays in refunds due to delays in processing W-7 forms. The passport revocation issue is being worked. Peterson reported a variety of outreach to include town hall meetings and tax professional meetings.

Taxpayer Assistance Center Improvements, Vice Chair – Joseph Holley

Holley reported subcommittee 1 is working on a Volunteer Income Tax Assistance Program (VITA) project where the committee is evaluating pubs. 4812, 4491, 6744 and the Link and Learn area of www.irs.gov. Holley reported Issue 36597 was rejected since it is no longer needed. Subcommittee 2 has three projects they are currently working.

The issue concerning Certified Acceptance Agents was reassigned to the Special Projects committee and Issue 36604 regarding security guard gatekeepers has been addressed and closed. The third issue addressing remote TAC locations is currently awaiting Subject Matter Expert (SME) feedback. Holley mentioned that an issue concerning transcripts, which was carried over from a previous year, is being worked along with an issue regarding Form 15006, *How to Schedule an Appointment for Field Assistance Taxpayer Assistance Centers*.

Taxpayer Communications (TCC) Chair – Sheila Olsen

Ross reported subcommittee 1 is working on Issue 37087 regarding Digital Services and Customer expectations. Ross reported the committee reviewed the Systemic Advocacy Management System (SAMS) and decided to work the issue concerning “When should you call the IRS?” The committee feels this should be adjusted. Subcommittee 2 is working Issue 37272 Military Customer Service Online. This issue is originated from the National Taxpayer Advocates Most Serious Problems (MSP) number 13 and it is currently being worked. Rice will be invited to attend the next Taxpayer Communications Subcommittee 1 meeting regarding when taxpayers should call the IRS.

Ross reported 17 new issues were placed in their Parking Lot from the Screening Committee.

Toll-Free Lines, Chair – Alice Azzaro

Azzaro reported Subcommittee 1 is working on the private debt collection phoneline. This issue has been dropped after conferring with an SME. The next issue involves callback technology authentication retention and voice recognition. Subcommittee 2 is working on a rebuttal to the area code and time zone issue response. They are also working on after hour responses.

Internal Communications, Chair – Jacob Torres

Torres reported that Issue 37323 TAP business Cards is being worked now with responses from the entire panel due by June 15, 2018. A LinkedIn account is currently being researched by the committee for further outreach possibilities. Torres suggests all members use the Newsletter to communicate with the entire panel. Torres also encouraged members to join the TAP Facebook group.

Round Table

Hoffman thanked everyone for joining the call and thanked all the Chairs, Vice Chairs, and staff for all of their work.

Action Items:

- Karen Rice will be invited to the next Taxpayers Communications Subcommittee 1 meeting.



Closing

English thanked everyone for all their work for the TAP. English closed the meeting.

**Next meeting: June 26, 2018
1 pm ET; Noon CT; 11 am MT; 10 am PT**

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



**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
June 28, 2018**

Designated Federal Official (DFO)

- Sheila Andrews Deputy Director Communications, Stakeholder Liaison & Online Services (CSO)

Members Present

- Holly Hoffman National TAP Chair
- Scott Hall National TAP Vice-Chair
- Jeri Hunter Chair, Notices and Correspondence Committee
- Alice Azzaro Chair, Toll-Free Phone Line Committee
- William "Bill" Mason Chair, Tax Forms and Publications Committee(TFP)
- Mary Florence Chair, Special Projects Committee
- Joseph "Joe" Holley Vice-Chair, Taxpayer Assistance Center (TAC) Committee
- Kristen Petersen Vice-Chair, Special Projects Committee
- Joe Holley Vice-Chair, Internal Communications Committee (ICC)
- Susan Wennermark Vice-Chair, Notices and Correspondence Committee
- Heidi Hirschfeld Member, Tax Forms and Publications Committee
- Patrick Kusiak Member, Tax Forms and Publications Committee

Members Absent

- Sheila Olsen Chair, Taxpayer Communications Committee
- David Jones Chair, Taxpayer Assistance Center (TAC) Committee
- Jacob Torres Chair, Internal Communications Committee

Staff

- Lisa Billups Sr. Program Analyst
- Gilbert Martinez Sr. Program Analyst
- Rosalind Matherne Program Analyst
- Robert Rosalia Program Analyst
- Antoinette Ross Program Analyst
- Otis Simpson Program Analyst
- Fred Smith Sr. Program Analyst
- Gregory Giles Program Analyst
- Pamela Lowe Analyst W&I
- Karin Rice Public Affairs Specialist, W&I
- Kevin Brown Management Assistant

Members of The Public

- Paul Merrion F-LEX US Tax Watch



Welcome, Review Agenda

Hoffman opened the call, welcomed all who attended today and reviewed the agenda.

Roll Call

Quorum met.

DFO/National Office Update

Sheila Andrews reported Terrie English was in Federal Advisory Committee Act (FACA) training this week and is in transit today. In addition, both Jeans and Jimerson are out so Andrews is the DFO for today's call. The National Taxpayer Advocate (NTA) released the June report to Congress yesterday and should be available online.

Andrews also reported the NTA launched a website showing the changes resulting from the Tax Cuts and Jobs Act, and how it affects individual taxpayers. The purpose of the site is to provide taxpayers the ability to see how the law will affect their taxes next year. Andrews encouraged the committee to view the website. Andrews mentioned how much she appreciated the committee's help reviewing the Paycheck Checkup calculator as it provided valuable insight from a taxpayer's perspective. Andrews said the committee may be called on again. The IRS will also be introducing a new Form 1040 soon.

TAP Manager Updates

TAP East Report

Rosalind Matherne reported for TAP East:

- Notices and Correspondences is working on a math error project.
- Toll Free is presenting to JC Issue 38402.
- TFP is reviewing forms that were impacted by the tax law changes and will have this referral ready next month. Issue 27005 F4571 and 37006 f 5472.
- TFP believes a list of forms affected by tax law change should be on www.irs.gov. Issue 37366 Public Listing of Impacted Forms Database & Links.

TAP West Report

Gilbert Martinez reported for TAP West:

- Reminded the chairs to get feedback from their committees for the JC planning meeting next month.
- TAC is working on Volunteer Income Tax Assistance (VITA) & Tax Counseling for the Elderly (TCE) product reviews.
- TAC will soon be doing beta testing on Form 6774.
- Tax Forums will be held in the following location: Atlanta- James Sowell and Philip Kleiber; National Harbor- Sheila Campbell and Patrick Kusiak; San Diego- Loren Medina and Kathryn Tracy; Chicago- Scott Hall and Holly Hoffman; Orlando- Jacob Torres and Alice Azzaro.

Approval of Minutes

May JC minutes, approved as submitted.

TAP Chair Report

Hoffman reported having one on one calls with most of the chairs this month reviewing how things are going in each committee. Hoffman hopes to bring this and other ideas to the face to face meeting next month. Reach out to your analyst if you need help getting something done. Hoffman reminded chairs to encourage their members to get issues from the public to the parking lot quickly when they get them.

Hoffman spoke about the JC Quality Review (QR) process. Starting in June, when the draft referral goes to Attorney Advisor (AA) and Systemic Advocacy(SA) for review, it will also go to the TAP staff. This is to add additional eyes and layers of review to make the best quality product. Hoffman proposed a cross committee review to achieve this goal also. It was determined this process will not delay the approval and elevation process. Hoffman proposed a test of this option to see how or if this will work.

TAP Vice Chair Report

Hall reported great productivity for outreach committee meeting. Hall reminded the committee prior approval is required if you are seeking to have expenses reimbursed for outreach activities. Hall spoke of using the TAP newsletters as an outreach reference tool as well as for recruitment purposes. Hall spoke about creating a one stop shop for social media content simplifying the virtual outreach process. Alyssa Burrows was the special guest during the last outreach meeting, she shared her success using many social media forums.

Hall reported possibly having a Web Ex presentation to show how to fill out an Activity Report. Hall reported a wide range of outreach ideas from many members with a lot of creativity. "Have you done your paycheck checkup?" was a best practice tip and a great conversation starter for outreach. Included in the newsletter was YouTube videos, and an ASL version of the paycheck checkup and the TAP telephone script as outreach helpful options.

Public Comments

None.

Project Committee Review/Activities

Tax Forms and Publications

The committee is working on two rebuttals for two referrals from last year. Issue 35531 regarding taxpayers who do not have access to the internet and need to access forms. Issue 35899 regarding changes in accounting methods.

Subcommittee 2 is working Issues 37005, 37006, and Issue 37366. The focus is to make them more informative. They are also working on Publication 3 regarding military taxpayers.



Subcommittee 1 just started a project on required minimum distributions from Individual Retirement Accounts (IRA)s, Form 5329. Issues 36670 and 37017 are both expected to be ready in the next month or two.

Issue 36995 is seeking post elevation approval from the committee today regarding Form W-4. Hall motioned, Florence seconded.

Action: Issue 36995 approved post elevation.

Toll-Free Phone Lines

Azzaro reported the committee shelved the private debt collection project. In working issue 37269, they broke it down into three separate issues for each technology involved. This is being retooled for more impact. Web chatting and how to incorporate fraud prevention is being researched. Subcommittee 2 is still working on issue 36206 the time zone issue.

Issue 38402 regarding rewording the afterhours message to just say the office is closed instead of there will be a long wait. Issue 38529 is being researched currently. Hall Motioned Mason seconded elevating Issue 38402.

Action: Issue 38402 elevated to IRS

Special Projects

Florence reported the ID Theft subcommittee received a response from an issue worked last year regarding website navigation for ID Theft. Committee dropped issue after IRS made improvements to the website. The committee was working on Identity Protection Personal Identification Number (IP PIN) issuance for any taxpayer. Florence reported the IRS is considering doing this right now. The status of this issue is unclear now.

International Subcommittee is working an issue regarding IP PIN renewed or issued for international taxpayers and how lost or delayed documentation for this process can affect taxpayers. They are looking at ways to mitigate this process and these challenges. Passport revocation due to tax bill is another possible issue. Florence reported research on this issue is being done right now and the committee is open for any comments from the committee about this subject.

Taxpayer Assistance Center (TAC) Improvements

Holley reported TAC has lost some members, they now have only eight committee members. Both subcommittees have been combined into one because of this. TAC is evaluating the VITA/TCE products.

The review includes two publications, a form, and link and learn online training This is still being done. Other active projects are:

38611 — Transcripts being obtained from the TAC office.

38550 — Form 15006 used by TACs to provide information about appointment scheduling. All of these issues are ongoing at this time.



Taxpayer Communications

Ross reported that Subcommittee 1 is working on issue 37087 digital services. Karin Rice joined this meeting as a Subject Matter Expert (SME). This issue is currently being worked. Subcommittee 2 is working issue 37272 regarding military and a referral is coming soon. Referral 35819 from last year was accepted by the IRS with an implementation date of October 1, 2018.

Notices and Correspondence

Jeri Hunter reported the committee is working on 10 math error notices. O'Sullivan assisted as an SME. Hunter is looking forward to the meeting next month.

Internal Communications

Holley reported the Newsletter has been published and it is a great resource during outreach. The business card issue resulted in three options and we have received 30 votes. Option 3 has 15 votes; Option 2 has 11; and Option 1 has 4 votes. Holley asked the committee to encourage responses from their committees so a decision can be made during next month's meeting.

Ross reported that Olsen granted Facebook access and that Hower has posted items and reviewed items posted by members.

Round Table

Andrews thanked everyone for their input.

Closing

Andrews thanked everyone for all their work for the TAP. Andrews closed the meeting.

**Next meeting: July 26, 2018
1 pm E.T.; Noon CT; 11 a.m. MT; 10 a.m. PT**

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



**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
July 26, 2018**

Designated Federal Official (DFO)

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- Scott Hall National TAP Vice-Chair
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- Kristen Petersen Vice-Chair, Special Projects Committee
- Joe Holley Vice-Chair, Internal Communications Committee (ICC)
- Susan Wennermark Vice-Chair, Internal Communications Committee (ICC)
- Patrick Kusiak Member, Tax Forms and Publications Committee
- Jim Sowell Member, Taxpayer Assistance Center

Members Absent

- Alice Azzaro Chair, Toll-Free Phone Line Committee
- David Jones Chair, Taxpayer Assistance Center (TAC) Committee
- Sheila Olsen Chair, Taxpayer Communications Committee

Staff Present

- Sheila Andrews Deputy Director, Communications, Stakeholder Liaison & Online Services (CSO)
- Susan Jimerson TAP West Chief
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- Antoinette "Toni" Ross Program Analyst
- Matthew O'Sullivan Program Analyst
- Gregory Giles Program Analyst
- Pamela Lowe Analyst W&I
- Ronald Heck Online Services
- Kevin Brown Management Assistant



Members of The Public

None

Welcome, Review Agenda

Hoffman opened the call, welcomed all who attended today and reviewed the agenda.

Roll Call

Quorum met.

DFO/National Office Update/ TAP Managers Update

English reported Nina Olson, the National Taxpayer Advocate (NTA) is speaking with the Senate Finance Committee today. She encouraged the committee to go online and review the NTA's speech since it covers some very interesting topics. English reported Susan Jimerson is going to CSO on an assignment, Lisa Billups is filling in while Susan is away, Fred Smith will be taking over the JC responsibilities as a result.

TAP Manager Updates

Jeans reported Jacob Torres resigned and will be replaced by Joe Holley on the ICC. Jeans shared Otis Simpson is detailed out to Low Income Taxpayer Clinics (LITC) and Gregory Giles is stepping in for him.

Jimerson reported being sad to leave TAP but excited for the new opportunity.

Approval of Minutes

June 28, 2018, JC minutes, approved as submitted.

TAP Chair Report

Hoffman thanked everyone for participating in the JC planning meeting. Hoffman also extended her appreciation to Sheila Andrews, Maryclaire Ramsey, Systemic Advocacy, Wage & Investments and the Taxpayer Advocate Service. Hoffman thanked the TAP staff for all the effort it took to make this meeting happen for the TAP committee. The highlights of the meeting were:

- Human Resources- encourage members to keep their www.tapspace.org biography up to date.
- Chairs should pay attention to what other committees are doing and if they have members who may have anything to share on these referrals.
- Encourage members to attend other committee meetings to listen for topics of interest.
- Project ideas and direction for next year. Working with analysts on this.
- PATH Act and tax reform changes.

Hoffman reminded the committee there are so many ways the IRS needs to get in front of what is coming next tax season. This is a good place for TAP to start when looking for new ideas. Hoffman recommended checking Systemic Advocacy Management System (SAMS) before starting a new issue to avoid duplicity among the committees.

Ramsey asked we look at our outreach footprint. We will check digital first but Hoffman will discuss this more in August with English, Andrews and Ramsey. Hoffman mentioned committee scopes are being researched by the TAP staff.

With four JC meetings left the committees should determine the status of each referral in preparation for elevating this TAP year, if appropriate. The time line should be discussed at each meeting. September 15, 2018 is deadline for first draft for the Chair Reports for the TAP Annual Report. Check last year's report for format guidance, additional format guidance will be provided. Hoffman reminded the committee that the report is about the committee accomplishments, not individuals.

TAP Vice Chair Report

Hall reported on current outreach projects.

1. Year two and year three tabs for the outreach planner
2. Outreach contact information for each state
3. Approved virtual outreach content on www.tapspace.org.
4. Approval process for TAP members to create content on social media.
5. Activity report refresher training for returning members.

Cumulative information 1004.3 outreach hours; 507 outreach events; total audience 89,782.

Hall attended a Revenue Commissioners meeting telling them about the Paycheck Checkup and TAS website for important information about tax law changes. This should be important part of our outreach moving forward.

Public Comments

None.

Project Committee Review/Activities

Tax Forms and Publications, Chair – William Mason

We expect 38527 Publication 3 Military Taxpayers and comments tax guide to be reviewed. The committee solicited comments on 1040 simplified which was circulated by the IRS. These responses are being reviewed and we hope to get more responses.



The IRS deadline will require comments to be sent forward before the next JC meeting, but the approval will be requested after this action.

Patrick Kusiak presented issue 37006 Form 5472 related to information returns with respect to foreign owned US corporations or foreign corporations engaged in US business for review after the Tax Cut and Jobs Act of 2017. Our suggestions were made according to what is available for us to see. Mason motioned Hunter seconded.
Action: Issue elevated to IRS for consideration.

Notices and Correspondence, Chair – Jeri Hunter

Working on Math Error project. They are drafting the referral and hoping to present it during next month's meeting.

Toll-Free Lines, Chair – Alice Azzaro

Jeans reported the voice recognition referral to make all IRS toll free lines consistent is being worked. They are locating the phone lines that need to be changed. The second referral allows a full phrase to be spoken to get you to the correct person faster. The afterhours script to say closed instead of busy is still being worked. They hope to have all three ready for next month's meeting. Bill Kleiber reported receiving several referrals from the Tax Forum he attended.

Special Projects, Chair – Mary Florence

Florence reported International taxpayers want to know where they can find help for registered agents and tax preparation. It was discovered that the information is out there, but it is not easy to locate. We are looking for ways to make this more transparent and easier to find.

Another issue is when people have a refund and they must submit ID documents for their ITIN or as part of the application process. International taxpayers have a real hardship to get these documents if they are lost. The IRS tracks the number of occurrences as a process, but they do not track how many people have problems with lost documentation individually. This issue is being reviewed to provide more options for taxpayers who are abroad. The final issue being reviewed the new rule where passports can be revoked if you owe over \$50,000 in taxes. We are gathering info and doing research still.

The ID Theft subcommittee is working to allow anyone to get an IP Pin. The IRS is already working this issue prior to elevation. This has cause the subcommittee to have to rethink their next project. They are considering alternatives for multifactor authentication. This is still being researched. Florence also encouraged everyone to share the Paycheck Checkup to everyone they can.

Taxpayer Assistance Center Improvements, Vice Chair – Joseph Holley

Holley reported their committee consolidated their subcommittees into one working group because they only have eight members now. They are currently working on eight issues:

- 38551 Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) product reviews- Pub. 4012; Pub. 644; Pub. 3391 and the Link and Learn program. Still be researched.
- 36605 Utilization and effectiveness of Virtual Service Delivery (VSD)- Pending additional information.
- 37299 Refunds Holds and 38411 Tax Return Delays have been combined into one issue due to their similarities.
- 37360 Tax Refund Delayed- Awaiting a response, Concerns over confidentiality of information when speaking to TAC customers. Suggestions being considered to protect the information by keying the information as they do at the VSDs.
- 38550 Form 15006 Internal form that TACs use to schedule appointments. Almost ready for the JC.
- 38614 Transcripts required by third parties. Still being worked currently.

Taxpayer Communications (TCC) Chair – Sheila Olsen

Ross reported issue 37807 Digital services is currently being worked by subcommittee 1. Subcommittee 2 is working issue 37372 Military customer service. Two Subject Matter Experts (SME) will attend August 2, 2018 meeting. Committee suggests IRS provide IRS representative attend the Judge Advocate General (JAG) training for VITA services meeting which happens annually in Charlottesville, VA. This recommendation is still being worked.

Internal Communications, Vice Chair – Sue Wennermark

Wennermark reported she is waiting for the newsletter reports and requested that each committee encourage their vice chair to send it for the newsletter.

Holley reported the newsletter is close to being completed as it is currently being edited. Ramsey tasked TAP with rebranding TAP to include: online presence; print media; business cards; logo; taglines; social media; web presence and other things which is a very big job. We don't know when it will be completed, but we will begin this project very soon. Lastly, Holley reported that new business cards project is being completed and hopes it is ready for the next TAP year. Holley expressed appreciation for Jacob Torres who will be truly missed.

Round Table

Wennermark is submitting an issue regarding transcripts being required for Free Application for Federal Student Aid (FAFSA) and not tax returns. This can be a problem for folks who do not have any credit history.

Florence reported working this type of issue last year. Andrews reported IRS is heading a pilot and are limited in what they can address. The timing may not be good until this program ends. This should be revisited after the results of the study around November, per Andrews.



Hoffman reported last year a similar issue was rejected due to the IRS working on it with colleges and universities. Ron Heck reported Student loan ID or number is an option being considered along with by mail after a phone call request. FAQs will be provided to Jimerson by Heck on www.irs.gov. Heck suggested through the Content Management System Request that the page be produced as a Top Recommendation or Best Bet keyword search for online search options for Florence's issue.

Closing

English thanked everyone for all their work for the TAP. English closed the meeting.

**Next meeting: August 30, 2018
1 p.m. ET; 12 p.m. CT; 11 a.m. MT; 10 a.m. PT**

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



**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
August 30, 2018**

Designated Federal Official (DFO)

- Terrie English TAP Director

Members Present

- Holly Hoffman National TAP Chair
- Scott Hall National TAP Vice-Chair
- Jeri Hunter Chair, Notices and Correspondence Committee
- William "Bill" Mason Chair, Tax Forms and Publications Committee(TFP)
- Mary Florence Chair, Special Projects Committee
- Joseph "Joe" Holley Vice-Chair, Taxpayer Assistance Center (TAC) Committee

- Alice Azzaro Chair, Toll-Free Phone Line Committee
- Kristen Petersen Vice-Chair, Special Projects Committee
- Joe Holley Vice-Chair, Internal Communications Committee (ICC)
- Susan Wennermark Vice-Chair, Internal Communications Committee (ICC)
- Heidi Hirschfeld Member, Tax Forms and Publications Committee
- Patrick Kusiak Member, Tax Forms and Publications Committee
- Jim Sowell Member, Taxpayer Assistance Center
- Susan Wennermark Member, Notices and Correspondence Committee

Members Absent

- Sheila Olsen Chair, Taxpayer Communications Committee

Staff

- Lisa Billups Acting TAP West Chief
- Cedric Jeans TAP East Chief
- Kudiratu Usman Program Analyst
- Gilbert Martinez Program Analyst
- Robert Rosalia Program Analyst
- Antoinette "Toni" Ross Program Analyst
- Matthew O'Sullivan Program Analyst
- Gregory Giles Program Analyst
- Tyra Lindsey Acting TAP Analyst
- Tracy Rohrs Acting TAP Analyst
- Debra "Debbie" Awalt Program Analyst W&I
- Pamela Lowe Program Analyst W&I
- Gary Lindsey Sr. Program Analyst W&I
- Kevin Brown Management Assistant

Members of The Public

- Paul Merrion F-LEX US Tax Watch

Welcome, Review Agenda

English opened the call, welcomed all who attended today. Hoffman welcomed everyone on the call and reviewed the agenda.

Roll Call

Quorum met.

DFO/National Office Update/ TAP Managers Update

English requested each member ensure their email addresses are up to date. English also requested that member's carbon copy the TAP official email when they send correspondence to staff members.

TAP Manager Updates

TAP East

- Jeans introduced Tracy Rohrs on a detail to TAP.
- Jeans highlighted the project to place outreach and contact information into a repository for the returning members of TAP each year.
- Rohrs will be leading this project so members should expect emails from her.
- Jeans reported there is a Federal Register Notice for each monthly committee meeting which includes analyst contact information should the public want to attend these calls.
- Jeans also reported that the recruitment process is almost done.
- Jeans reminded the committee the All TAP virtual meeting will be held on September 20, 2018, at 2 p.m. ET.

TAP West

- Billups reported filling in for Susan Jimerson for TAP West.
- Tyra Lindsey is on detail with TAP.
- Billups reported the start of the Annual Report project committee lead by Gilbert Martinez and Tyra Lindsey.
- We have solicited members to join this committee.
- The chair and vice chair election will occur around November 1, 2018. O'Sullivan will lead this project with Tyra Lindsey.

Approval of Minutes

July planning meeting minutes:

Hall emailed typo corrections to Smith.

Hoffman asked that the minutes reflect discussions with Maryclaire Ramsey's request for TAP to identify ways for TAP to communicate in the future. This included the internal and external website; logo and taglines; print media, brochures and business cards; and our social media accounts. This project was voted on and assigned to the Internal Communications committee.

There was also a discussion about individual members lobbying on behalf of TAP. There was a question as to why members could not discuss taxpayer issues or referrals with members of Congress. It was also determined that current members can discuss issues as taxpayers and not representatives of TAP. The TAP staff is doing additional research about this topic.

Hall added that on the first day of the face to face meeting there was a discussion about private debt collections. The missing part concerned 44 percent of the taxpayers affected by this are below the poverty line and most make under \$41,000 per year. Many of them would qualify for a hardship waiver making this significant to our discussion.

Action: Approved as amended

July monthly meeting minutes:

Action: Approved as submitted.

TAP Chair Report

Hoffman noted that TAP has been affected by several staff and member changes. Hoffman encouraged members to continue to work together to best serve this committee. Hoffman instructed members to forward all emails they have received or sent on behalf of TAP to the official TAP email address and should continue do so going forward. This issue is still being researched by the TAP staff regarding the specifics of this request. English reported that the Federal Advisory Committee Act (FACA) guidelines have changed and the staff was mandated to pass this request on to the committee. If there are any other questions, please forward them to English and clarity will be provided regarding this concerns according to Hoffman.

Hoffman met with Ramsey and Andrews regarding topics discussed at the JC face to face meeting. Hoffman was able to get clarity and more detail on the communication project to prepare TAP for the future. Upon further discussion, we will start with five-one liners that answer the most basic questions about TAP: What is TAP? What does TAP offer? etc. These will be unveiled in our Annual Report. Hoffman was reminded that TAP supports the National Taxpayers Advocate's issues and avoids duplicating her issues.

Hoffman reminded the committee that there are just three more meetings this year. Committees should complete a plan of action with their analyst to get your referrals prepared before the end of the TAP year. Hoffman reminded the committee that September 21, 2018 is the deadline to submit their initial committee report draft for the Annual Report. Send to Martinez and copy Hall and Hoffman.

TAP Vice Chair Report

Hall encouraged members to look at the July Newsletter. June and July statistics:

310.3	Outreach Hours
148	Outreach Events
12323	Audience Reached
1314	Year to date Total Outreach Hours
625	Year to date Total Outreach Events
202,005	Year to date Total Reached

Hall reminded members to turn in reports for the newsletter.

Public Comments

None.

Project Committee Review/Activities

Tax Forms and Publications, Chair – William Mason

Mason reported that draft comments for issue 39730 and 38527 have been submitted to the IRS with the official referral still being worked through the normal TAP approval process. Issue 37117 and 39836 still being worked and hope to be ready before the year is over. Issue 37366 public listing of impacted forms database is still being worked.

- Issue 37005, *Form 5471*

Patrick Kusiak presented referral for approval.
Mason motioned, Florence seconded.

Action: Issue elevated to IRS

- Issue 37144, *Form 5329*

Heidi Hirschfeld present referral for approval.
Mason motioned, Florence seconded.

Action: Issue elevated to IRS

- Issue 36670, *IRS NTEE Codes*

Hirschfeld presented the referral for approval.
Mason motioned, Hall seconded.

Action: Issue elevated to IRS

Taxpayer Communications (TCC) Chair – Sheila Olsen

Ross reported member resigned this month and they are down to eight members. They are working on an IRS response to Issue 35819, *Refundable Credit Communications*. One issue was adopted and will be implemented by January 31, 2019. The other recommendation was partially adopted with an implementation date of January 31, 2019. We are communicating with IRS on how this is going to work.

Subcommittee 1 is working on Issue 37087. They are working on putting a button under Where's My Refund section but realized that it is only applicable during a certain time of the filing season. Hall found out the IRS is working on adding to the Where's My Refund functionality to give a case status. This is still being worked according to Hall.

Subcommittee 2 is working on Issue 37272, *Military Online Services*. Trying to get IRS presence in Charlottesville, VA. Stakeholder Partnerships, Education & Communication (SPEC) will be there as a resource. There is a new issue out of Parking Lot for the committee currently being worked.

Notices and Correspondence, Chair – Jeri Hunter

Hunter reported they are still working Math Error Notices projects expected next month. Hunter reported the IRS accepted one proposal, which is included in the Newsletter.

Toll-Free Lines, Chair – Alice Azzaro

Azzaro reported Subcommittee 1 working the Callback Tech. referral issue. This was considered high priority, but not funded yet. This is still being worked, hopefully ready for next month. The committee is trying to assume the omni channel mantle and branch out a little. They will make a referral on the free file issue being promoted to let eligible taxpayers know they can do it and make it more visible. This may take about two months.

Subcommittee 2 is reviewing phone scripts for conflicts. The Time Zone referral being redone to include a message about how the time zone allocations work. They had a screening meeting with few items pertinent to Toll Free. Azzaro reported that they sent other projects to other committees. Azzaro will be looking for issues at the tax forum next week.

Special Projects, Chair – Mary Florence

Florence reported they are considering a lost document issue. Issue 35050 The delay in Individual Taxpayer Identification number (ITIN) refunds. The hope is to finish one issue by the end of the year. They are considering an issue related to Identity Protection TIN (IP PIN) in which the analyst is researching to see what possible next moves could be.

Florence reported resource issues. The international subcommittee is coming up with several different alternatives; may have more than one referral regarding lost documents.



The committee is working the passport revocation issue. If you owe more than \$50,000 in taxes the IRS can take your passport. Florence solicited input from the committee. Florence referred to Billups putting out a Tax law changes document that can help with outreach to taxpayers. Florence encouraged members to use this for outreach. Florence suggested pushing the Paycheck Checkup to taxpayers. Florence suggested TAP email addresses that are state specific for longevity purposes. Jeans reported this is being worked on already and will be presented soon.

Taxpayer Assistance Center Improvements, Vice Chair – David Jones

Jones reported that the committee started with 12 members and now has 8. This caused the committee to form one large working committee instead of two subcommittees. Holley has stepped up and Jones applauded his efforts.

Issue 38551 TAC reviewed *Form 4012*; *Form 6744*; *Form 4491*; and the Link and Learn for SPEC. Part of their effort was not able to be completed because it required a face to face meeting in September, which TAP cannot attend. The final report is pending

Issue 38550 *Form 15006*, progress being made, hopefully it will be ready next month. Issue 37299 and 38411 Refund holds and TAC delays. Jones hopes to be done by end of year. Issue 38611 Taxpayer transcripts, Hoffman and Jones agreed not to adopt it. Issue 36605 Utilization and effectiveness of service delivery, championed by Hoffman. Does not make sense to move forward now. Jones hopes to get a few referrals done before the end of the TAP year.

Internal Communications, Chair – Joseph Holley

- Holley reported that outreach was covered by Hall.
- Issue 36323, *Redesign of Business Cards*. This being worked and soon to be ready to come to JC.
- Newsletter in final stages should be ready by tomorrow evening, Friday.

Round Table

Hoffman reminded the committee that the forwarding all emails issue will be followed up with by the staff.

Closing

English thanked everyone for all their work for the TAP. English closed the meeting.

**Next meeting: September 27, 2018
1:00 p.m. ET; 12:00 p.m. CT; 11:00 a.m. MT; 10:00 a.m. PT**

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



**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
October 25, 2018**

Designated Federal Official (DFO)

- Terrie English TAP Director

Members Present

- Holly Hoffman National TAP Chair
- Scott Hall National TAP Vice-Chair
- Jeri Hunter Chair, Notices and Correspondence Committee
- William "Bill" Mason Chair, Tax Forms and Publications Committee(TFP)
- Mary Florence Chair, Special Projects Committee
- Alice Azzaro Chair, Toll-Free Phone Line Committee
- Sheila Olsen Chair, Taxpayer Communications Committee
- Kristen Petersen Vice-Chair, Special Projects Committee
- Susan Wennermark Vice-Chair, Internal Communications Committee (ICC)
- Kathryn Tracy Vice-Chair, Taxpayer Assistance Center Committee
- Patrick Kusiak Member, Tax Forms and Publications Committee
- Cheryl Williams Member, Notices & Correspondence Committee

Members Absent

- Joe Holley Vice-Chair, Internal Communications Committee (ICC)
- David Jones Chair, Taxpayer Assistant Centers Committee (TAC)

Staff

- Lisa Billups Acting TAP West Chief
- Cedric Jeans TAP East Chief
- Susan Jimerson Acting CSO Manager
- Fred Smith Senior Program Analyst
- Kudiratu Usman Program Analyst
- Gilbert Martinez Program Analyst
- Robert Rosalia Program Analyst
- Antoinette "Toni" Ross Program Analyst
- Rosalind Matherne Program Analyst
- Letitia Reagor Acting TAP Analyst
- Tamikio Bohler Program Analyst W&I
- Alton Berger Supervisor, Public Affairs W&I
- Kevin Brown Management Assistant

Members of The Public

- Paul Merrion MLex US Tax Watch



Welcome, Review Agenda

Jimerson opened the call and reviewed the agenda.

Roll Call

Quorum met.

DFO/National Office Update/ TAP Managers Update

Jimerson reminded everyone the election votes were needed by October 26, 2018. The last committee call is on November 29, 2018. The Recruitment Package is in approval stream and heading up to Commissioner and to Treasury. There was an announcement of the Spanish version of the Taxpayer Advocate Service (TAS) tax reform website launched about two weeks ago. An Ad Hoc committee for Tax – Exempt/Government Entities (TEGE) is starting led by Rosalia for feedback from Tax Cuts and Jobs Act and how it is affecting nonprofits and partnerships. Rosalia reported we will be giving feedback about these subjects. This is not like normal, they are asking for our help upfront to be able to influence change. The first meeting was yesterday. Susan Wennermark and Dan Smolnik will speak about this committee during the next JC meeting. The next meeting will be next Monday, but we are still accepting volunteers for this committee. Reach out to Rosalia, Jeans, Jimerson or Billups to join.

TAP Manager Updates

TAP East

Jeans reported Letitia Reagor will be filling behind Rohrs on detail.

TAP West

Jimerson is back from detail and is glad to be back. Thanks Billups for filling in for her. Annual Report is on track to be completed in December.

Approval of Minutes

September 27, 2018 meeting minutes are approved as submitted.

TAP Chair Report

Hoffman welcomed everyone to call. Reiterated submitting votes by Friday at midnight. Hoffman is excited to the new leadership for next year. Turn in Newsletter, Activity Reports especially third year members. Hoffman thanked the members for stepping up when needed: Wennermark ICC, Tracey for Holley on TAC; all who have stepped up to keep things moving smoothly. Last meeting November 29, 2018, but we may need an additional meeting to adequately cover all the referrals next month.



Hunter thinks there is a need for an additional meeting. November 15, 2018, at 1:00 p.m. to 2:30 p.m. ET. Tracy motioned, Hunter seconded.

TAP Vice Chair Report

Hall spoke about the last Outreach Committee meeting and how affective it was. 2019 Outreach Planned is available online and members should go and look at it. Outreach Repository information has been submitted to pass information about outreach and point of contacts. Annual Report portion has been submitted and still working on Outreach. 2017 157989, 2018 259833 this 2018 and still have October and November left to add. 17% spike in issues due to more outreach according to Jeans says Hall. Medina active with outreach: paycheck checkup and taxpayers are excited. May be interviewed on Telemundo to speak about TAP. Hall reminded members to keep up the outreach instead of slowing down, and the Activity Reports are due today. This is a good time to catch up if you are behind. These affect possible awards at the end of the year. Newsletter articles are due today also.

Public Comments

None.

Project Committee Review/Activities

Taxpayer Assistance Center Improvements, Vice Chair – David Jones

One issue close to being done for November.

38550 Taxpayers turned away at TAC- Making taxpayers know there are exceptions to appointment mandates at TACs. Ensure these exceptions are being followed. Mason Motioned, Hunter seconded.

Action: Issue elevated to IRS for consideration

Issue 37360- Taxpayer Confidentiality- Correcting issue of PII being protected. Effort to cover up or provide privacy. Wennermark Motioned, Azzaro seconded.

Action: Issue elevated to IRS for consideration

Tax Forms and Publications, Chair – William Mason

Mason recognized the outreach increase by Scott Hall. Mason reported working on Issue 39440, *1040 Schedule 1* and Issue 39941, *Schedule C* and hoping they are ready for the November meeting. Mason reported speaking to English regarding Annual Report. Rebutted two issues from 2017 with no response yet. IRS asked for a pause which has not been lifted yet. We have elevated 9 items to IRS this year, IRS responded to 2 items (recommendations not referrals). Mason worries it will appear that this will be a bad look not having responses from the IRS if we accurately report this. Mason worries this will affect the enthusiasm of the committee not getting responses to the work we are elevating forward.

Jimerson explained we are trying to verify what happened these referrals to figure out where the breakdown occurred. This is an administrative issue that is being addressed



and we are working with the IRS to give a true reflection of the work of the committee. We are working on this now and ensuring this will not happen again. Mason is looking forward to the staff helping the committee on this issue. Hoffman indicated she has been working on these and related issues which has been hindered by so much transition. The hope is that this will be resolved before next year.

Issue 39836 – 1040 Clarifying edits and modifications 965 def. The referral addresses: foreign income; clarifying annuity payments; qualified business deductions; correcting the combat pay to right name; taxpayer phone number. Mason motioned, Tracy seconded.

Action: Issue elevated to IRS for consideration

Toll-Free Lines, Chair – Alice Azzaro

Azzaro reported subcommittee 1 is working on voice recognition and authentication retention. Subcommittee 2 is working on the area code time zones restrictions, which was rejected by the IRS. The committee is reworking this. The other issue is taxpayer privacy concerns allowing customers to be able to digitally give personal information instead of speaking it. They are reviewing the accuracy of telephone scripts also.

Issue 39905, *Free File* – Only three percent use it and we want to increase the exposure of this option. Improve position and placement on irs.gov and include it on social media. Mason motioned; Wennermark seconded.

Action: Issue elevated to IRS for consideration

Issue 39906, *CC Technology* – Customer callback technology. This is necessary to improve customer service allowing customers to receive a callback instead of waiting on hold. Despite being budget dependent, we want the recommendation to be on record. Bohler indicated it is on the list to be worked on for 2019. IRS will be sending something to TAP in the next few months. Tracy motioned Hunter seconded.

Action: Issue elevated to IRS for consideration

Taxpayer Communications (TCC) Chair – Sheila Olsen

Olsen reported currently working on get transcripts issue where there is a phone in option for those who don't have internet access or the ability to mail request in. To close out we are writing up summary for the next year committee to know where we are for next year.

Notices and Correspondence, Chair – Jeri Hunter

Hunter reported the issues with CP10, 11, 12, 13, 16 are delayed until next month due to the analyst change.

Special Projects, Chair – Mary Florence

Florence reported Issue 35050 will not be ready for the next meeting. This means it may not be ready before the year ends. Issue 35050 has been worked for a while now regarding an Individual Taxpayer Identification Number (ITIN) request by an international taxpayer. Issue 37212 has gotten much larger, but we hope to have it



ready by the end of the year. Hoffman reminded the committee these actions must be done during meetings and not by email.

Internal Communications, Vice Chair – Susan Wennermark

Wennermark reminded the committee that the Activity Reports are due today. Members are encouraged to join the TAP Facebook page.

Issue 37323, TAP Business Cards

Florence inquired about the difference from this card, not having a QR code on the card or if there really is a need for a physical address. There was a lengthy discussion regarding the specifics of the cards to include logos, colors and branding. Due to the many objections this referral will be sent back for the business cards to be restyled. All comments and suggestions will be sent to the ICC for further consideration with this referral. Jimerson noted that an address is needed for the card, but other suggestions will be considered during this process.

Action: Referral sent back to ICC for further edits to the business cards.

Round Table

Jeri Hunter thanked Susan Wennermark for stepping up and becoming the chair for the ICC.

Action Items:

- Scheduled extra JC Meeting for November 15, 2018 at 1:00 p.m. ET 1.5 hours.
- Federal Register Notice will be worked by Brown.
- Referral 37323 returned for additional work.

Closing

Jimerson thanked everyone for all their work for the TAP. Jimerson closed the meeting.

**Next meeting: November 15, 2018
1:00 p.m. ET; 12:00 p.m. CT; 11:00 a.m. MT; 10:00 a.m. PT**

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



**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
November 15, 2018**

Designated Federal Official (DFO)

- Susan Jimerson Acting DFO

Members Present

- Holly Hoffman National TAP Chair
- Scott Hall National TAP Vice-Chair
- Jeri Hunter Chair, Notices and Correspondence Committee
- William "Bill" Mason Chair, Tax Forms and Publications Committee(TFP)
- Mary Florence Chair, Special Projects Committee
- Alice Azzaro Chair, Toll-Free Phone Line Committee
- Sheila Olsen Chair, Taxpayer Communications Committee
- David Jones Chair, Taxpayer Assistant Centers Committee (TAC)
- Susan Wennermark Chair, Internal Communications Committee (ICC)
- Heidi Hirschfeld Member, Tax Forms and Publications Committee
- Patrick Kusiak Member, Tax Forms and Publications Committee
- Cheryl Williams Member, Notices & Correspondence Committee

Members Absent

- Sheila Olsen Chair, Taxpayer Communications Committee

Staff

- Cedric Jeans TAP East Chief
- Lisa Billups Senior Program Analyst
- Otis Simpson Program Analyst
- Gilbert Martinez Program Analyst
- Robert Rosalia Program Analyst
- Antoinette "Toni" Ross Program Analyst
- Rosalind Matherne Program Analyst
- Matthew O'Sullivan Program Analyst
- Letitia Reagor TAP Analyst (Detailed in)
- Kevin Brown Management Assistant

Members of The Public

None

Welcome, Review Agenda

Jimerson opened the call and reviewed the agenda. Jimerson reminded the committee this special committee meeting was called to address referrals ready for JC

consideration in an effort to reduce the abundance of referrals requiring review on the last call of the year.

Roll Call

Quorum met.

Project Committee Referrals

Notices and Correspondence, Chair – Jeri Hunter

Hunter explained the purpose of the referrals:

- Issue 38436, *CP13 Math Error Notice*

The recommendations are intended to provide wording to the letters to be understood with better clarity and content. Part being changed, “If we don’t hear from you we will assume you agree with the information in this notice...” to, “If we do not hear from you by ‘specific date,’ we will proceed as if you agree with the information in this notice.” All of the calculations are recommended to be included on the letter in this referral also. Mason motioned, Williams seconded.

Action: Issue elevated to IRS for consideration.

- Issue 38437, *CP16 Math Error Notice*

Clarity and content was the purpose of the referral and adding important information such as due date, all the calculations to be shown and all of the taxpayer’s options. Jones motioned, Mason seconded.

Action: Issue elevated to IRS for consideration.

Tax Forms and Publications, Chair – William Mason

Mason reported they are attempting to get several referrals completed before the year ends but admitted they may roll over to next year.

- Issue 39940, *1040 Schedule A*

Hirschfeld explained the referral should clarify words on this form to inform the taxpayer they can no longer deduct miscellaneous expenses due to the new tax law changes.

Several grammatical edits were made to the referral.

Mason motioned, Wennermark seconded.

Action: Issue elevated to IRS for consideration

Closing

Jimerson thanked everyone for attending the call and working on these issues.

Jimerson closed the meeting.

**Next meeting: November 29, 2018
1:00 p.m. ET; 12:00 p.m. CT; 11:00 a.m. MT; 10:00 a.m. PT**

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



**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
November 29, 2018**

Designated Federal Official (DFO)

- Terrie English TAP Director

Members Present

- Holly Hoffman National TAP Chair
- Scott Hall National TAP Vice-Chair
- Jeri Hunter Chair, Notices and Correspondence Committee
- Mary Florence Chair, Special Projects Committee
- Alice Azzaro Chair, Toll-Free Phone Line Committee
- Sheila Olsen Chair, Taxpayer Communications Committee
- David Jones Chair, Taxpayer Assistant Centers Committee (TAC)
- Kristen Petersen Vice-Chair, Special Projects Committee
- Susan Wennermark Vice-Chair, Internal Communications Committee (ICC)
- Kathryn Tracy Vice-Chair, Taxpayer Assistance Center Committee
- Patrick Kusiak Member, Tax Forms and Publications Committee
- Cheryl Williams Member, Notices & Correspondence Committee
- Dan Smolnik Member, Ad Hoc/Communications Committee
- Tiffany Mosely Member, Special Projects Committee
- Heidi Hirschfeld Member, Tax Forms and Publications Committee

Members Absent

- William "Bill" Mason Chair, Tax Forms and Publications Committee(TFP)

Staff Present

- Maryclaire Ramsey Executive Director CSO
- Sheila Andrews Deputy Executive Director CSO
- Lisa Billups Senior Program Analyst
- Cedric Jeans TAP East Chief
- Susan Jimerson TAP West Chief
- Fred Smith Senior Program Analyst
- Kudiratu Usman Program Analyst
- Gilbert Martinez Senior Program Analyst
- Matthew O'Sullivan Program Analyst
- Otis Simpson Program Analyst
- Rosalind Matherne Program Analyst
- Letitia Reagor Acting TAP Analyst
- Rosemarie Rixey Policy Analyst W&I
- Alton Berger Supervisor, Public Affairs W&I
- Gary Lindsey Senior Program Analyst W&I



- Deana Johnson Kentucky, LTA
- Kevin Brown Management Assistant

Members of The Public

Paul Merrion MLex US Tax Watch

Welcome, Review Agenda

English opened the call and reviewed the agenda and made the following adjustments: We will go over the referrals first then get to the committee reports; Maryclaire Ramsey will speak before we start the meeting.

Roll Call

Quorum met.

DFO/National Office Update/ TAP Managers Update

Ramsey thanked the committee for their dedication, willingness to participate, and their attitude towards the TAP mission.

Ramsey recognized English for all of her work this year and enduring all the challenges that came about this year. Ramsey gave well wishes to the retiring members to include Mary Florence with Special Projects; David Jones with TAC; Sheila Olsen with Taxpayer Communications; Susan Wennermark with Notices and Correspondence; Holly Hoffman and Scott Hall with their graciousness and skilled advocacy and leadership.

TAP Manager Updates

Jeans reminded members to turn in their activity reports; Jeans spoke about issues with the member survey and how to get past them so members can complete this survey which required a zero or a decimal point in this section. We are still encouraging members to finish this as soon as they can. We are working on getting the TAP 2019 Recruitment Package finalized and we hope it will be approved very soon.

Jeans reminded members to delete any additional calendar invites. New invites for next year will go out from the staff later. Annual report update: if you need help continue to reach out to the staff for assistance with this important task. Billups indicated we are missing two reports, but we are working on this task.

Jimerson reported the Annual Report committee will continue to work on this process to get it completed and sent to the graphic specialist. Tomorrow is the deadline to submit your committee preferences for 2019. Please send your response to Annie Gold. If you do not respond, the staff will do our best to make committee assignments as we can.



There will be a December newsletter. Jimerson reminded members to keep track of your outreach even out of session to be counted in the next TAP year.

Approval of Minutes

- October 25, 2018 meeting minutes are approved as submitted.
- November 15, 2018 meeting minutes are approved as submitted.

TAP Chair Report

Hoffman wished Hirschfeld and Kusiak luck with next year's committee and thanked all of the retiring members for all of the memories and work done throughout their tenure. Hoffman indicated they cannot do what they do without the support from the staff and spoke about the impact of that help for the committee's work.

TAP Vice Chair Report

Hall thanked Hoffman for her support this year. Hall reported that a lot of the statistics he has will be in the next newsletter. Hall reported 69 more outreach events than 2017 and 117,000 taxpayers reached with all the outreach done this year. Hall indicated the committee is in good hands next year with Kusiak. Hall spoke about how his outreach and states taxpayers do know TAP better when you do the events. Sheila Andrews thanked Hoffman and Hall; the members and the staff for all they did this year. Andrews reminded the committee they did make a difference.

Public Comments

None.

Project Committee Review/Activities

Toll-Free Lines, Chair – Alice Azzaro

Issue 40124 Regarding Disconnect – The referral provides options for a call back number as well as the Customer Service Representative (CSR) getting a number from the taxpayer if they get disconnected for some reason. Wennermark motioned, Florence seconded.

Action: Issue elevated to IRS for consideration

Issue 36641 – Private Debt Collection

We are asking to add prompts connecting to three areas including Office of Treasury Inspector General for Tax Administration (TIGTA) for fraud purposes. Hunter motioned, Jones seconded.

Action: Issue elevated to IRS for consideration

Azzaro thanked everybody for all their hard work and the TAP leadership through all the struggles.

Notices and Correspondence, Chair – Jeri Hunter

Issue 37335 – Hunter said there are 8 recommendations with clarifications, improvement of grammar and removing “assume” letting taxpayers know they have 60 days to disagree with this issue and contact someone. Azzaro motioned, Florence seconded.

Action: Issue elevated to IRS for consideration

Issue 38434 Hunter explained this is a notice the IRS sends when the IRS believes there is a miscalculation that results in amount due from a taxpayer. This also has clarifications, improvement of grammar, removing “assume” and letting them know they have 60 days to disagree with this issue and contact someone. Jones motioned, Florence seconded.

Action: Issue elevated to IRS for consideration

Issue 38435 Hunter explained this notice is issued when the IRS believes a math notice effects the refund due to taxpayer. This referral suggests clarifications, improvement of grammar, removing “assume” letting them know they have 60 days to disagree with this issue and contact someone. Azzaro motioned, Wennermark seconded.

Action: Issue elevated to IRS for consideration

Hunter thanked everybody and enjoyed the year. Hunter thanked the third-year members and said they will be missed.

Special Projects, Chair – Mary Florence

Issue 35050 – Mosely spoke about ineffective communications regarding the Individual Taxpayer Identification Number (ITIN) process and documents not being returned and not communicating well with taxpayers. This referral outlines how service can be improved along with a change in the language to make alternatives known on the website regarding sending original documents. Florence motioned, Wennermark seconded.

Action: Issue elevated to IRS for consideration

Issue 37212 Cheryl Williams explained this relates to research on cryptocurrency. We would like to expand search terms to improve searches and improve user experience. The benefits to taxpayers is the ability to access information quicker and find answers faster. Florence motioned, Hunter seconded.

Action: Issue elevated to IRS for consideration

Florence reported that her committee made quorum every meeting this year and we are leaving the committee in good hands.

AdHoc TEGE Committee – Dan Smolnik, Susan Wennermark

Wennermark explained the purpose of the committee and what the committee did to address these issues.

40183 – Definition of Full-Time Student and Full-Time Student Equivalent.

We suggested coming up with a definitive answer given the different language used and different meanings for schools all over the country. Smolnik indicated that while these issues appeared to be unrelated, the IRS seeks general comments up to and including changes to the regulations and the actual statutes. The purpose was to get help organizing the needed changes brought about as a result of the tax law changes from last year. We proposed regulatory definitions for full time students and to update all the associated forms to reflect these definition changes. Florence motioned, Hunter seconded.

Action: Issue elevated to IRS for consideration

40184 – *Forms 1065, Schedule K-1; 1120S, Schedule K-1; & instructions* – Information related to §4968. Hunter motioned; Jones seconded.

Action: Issue elevated to IRS for consideration

40136 – Section 4968(c) Excise tax on Investment Income
Jones motioned, Florence seconded.

Action: Issue elevated to IRS for consideration

40139 – *Form 990 Schedule R, Parts II and IV*
Hunter motioned, Florence seconded.

Action: Issue elevated to IRS for consideration

40153 – *Form 4720, Form 990 & Instructions Expenses* defined in IRC
Jones motioned, Florence seconded.

Action: Issue elevated to IRS for consideration

Internal Communications, Vice Chair – Susan Wennermark

Issue 37323 TAP Business cards

Wennermark spoke about the changes to keep the color scheme in line with the TAP speak up brochures and noted the TAP logo was moved to the back side of the card. The goal is to identify the TAP member on the front of the card and to highlight the TAP mission on the back of the card to leave a lasting impression for the taxpayer to see. Jimerson spoke about the purpose of the cards and how it differs from the Speak Up brochures. Hunter motioned, Florence seconded.

Action: The new TAP Business card adopted unanimously by the committee.

Wennermark said everyone has worked hard and she believes the returning members will do fine. Wennermark thanked the staff as well for all of their support.

Taxpayer Communications (TCC) Chair – Sheila Olsen

N/A

Tax Forms and Publications, Chair – Patrick Kusiak

Kusiak thanked the committee and the staff as some of their efforts involved other committees. Kusiak thanked Mason for all of his work.



Taxpayer Assistance Center Improvements, Chair – David Jones

Jones spoke of first year member, Kathryn Tracy, stepping up to fill in for Joe Holley after he moved on to a different job. Jones spoke about how prepared Tracy will be for next year. Jones mentioned that English indicated they are taking under advisement the budget to allow TAP to travel for the Volunteer Income Tax Assistance Program and Tax Counseling for the Elderly (VITA/TCE) project for next year in Atlanta. Jones also thanked everybody including the third-year members for all their efforts this year.

Round Table

Hall said none of this would happen without the staff, they deserve recognition. This is used in outreach efforts. Hall recognized a dedicated staff to work on the TAP mission showing actions speak louder than words. Thank you very much. Hoffman echoed Hall's words.

Closing

English thanked the committee for getting through this meeting with great efficiency. English spoke of how hard working this committee has been this year and recognized the staff for all they did to help TAP accomplish their mission. English closed the meeting.

*******This is the last Joint Committee meeting for the 2018 year.*******

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