



2008 Meeting Minutes Tax Forms & Publications Issue Committee

- December 4, 2008
- November 4, 2008
- October 14, 2008
- September 2, 2008
- August 5, 2008
- July 1, 2008
- June 11-13, 2008
- May 6, 2008
- April 1, 2008
- March 4, 2008
- February 5, 2008

**Taxpayer Advocacy Panel (TAP)
IRS Forms & Publications/Language Services
Meeting Minutes (Annual Meeting)
Thursday, December 4, 2008 8:00am-11:30am EST**

Designated Federal Official (DFO)

Nancy Ferree, TAP Program Manager, Plantation, FL

Members Present

Craig Capehart, Dallas, TX
Sandra Finestone, Irvine, CA
Felicia Garant, Falmouth ME
Joseph Holley, Barboursville, WV
Robert Jackson, Middletown, RI
Sabby Jonathan, Palm Desert, CA
Jeff Kennedy, Louisville, KY
Anne Khan, Chicago, IL
Lev Martyniuk, Cincinnati, OH
Robert Mull, Ann Arbor, MI
Rita Taylor, Cincinnati, OH
Richard Waterman, Campbell, CA
Kelly Wingard, Decatur, IL
Kenneth Wright, Chesterfield, MO – Vice- Chair

Members Absent

Daniel Fretheim, Decorah, IA
Reagan Lynch, Midland, TX

Program Owners

Patty Wagner, Tax Forms and Pubs
Bob Erickson, Tax Forms and Pubs



Staff Present

Marianne Ayala, TAP Analyst
Donna Powers, TAP Analyst
Anita Fields, TAP Secretary

Welcome & Roll Call/Quorum

Vice Chair Kenneth Wright welcomed everyone and thanked them all for coming. Everyone went around the room and introduced themselves.

Introduction of Guest

David Swafford, Analyst W & I

Program Owners

Bob Erickson gave an overview on the Tax Forms and Pubs program. He discussed:

- Who they are—they develop and maintain most public use tax forms, they have a staff of 127 and they are located in Washington, DC.
- Mission—to originate and improve tax forms and publications, to ensure they are understandable and easy to use.
- Where they fit into the IRS—they fall under the Wage and Investment Operating Division. They are responsible for Customer Assistance Relationships, and Education (CARE), Media & Publications and Tax Forms & Publications.
- Product line—their product line includes: 632 tax forms, 250 separate instructions, 111 publications, 48 other products(notices & package covers, 76 Spanish tax products, weekly internal revenue bulletin & cumulative bulletin, OMB clearing office for paperwork reduction act (tax forms, regulations, surveys) and substitute forms program (approvals, revenue procedures)
- Role of the Tax Products Coordinating Committee—all functions of the service plus Treasury are represented, all tax forms and publications are circulated to the TPCC. All functions have opportunity to “weigh in” regarding content and competing goals and priorities are balanced and resolved.
- Improving tax products—they improve tax products by placing draft forms on the IRS website, using innovative writing techniques, conducting focus testing (new/redesigned) products, measuring customer satisfaction and working with the IRS office of the Taxpayer Burden Reduction(located in the SB/SE Operating Division) and other internal and external stakeholders to reduce taxpayer burden.
- Tax law and technical guidance—they monitor pending legislation for potential impact, work with Legislative Affairs to prepare tax complexity analyses for the Joint Committee on Taxation, suggest and review proposed legislative changes.
- Product development time line—Development January through May, Post draft forms to IRS web site June through November, Technical and External/Internal Review March through September and October through January send to print paper and electronic.

Bob also discussed how to obtain forms and publications.

Discuss Subcommittees/Assignments

Rich Waterman stated that during the first conference call in January he will inform the members of the new assignments and then assign subcommittees. He explained that there is already a format in which Tax Forms and Publications (TFP) Program Owners like to see the work that is sent to them. That will be emailed to everyone and it is also available on TAPSpace.

Pub 550—Investment Income & Expenses—this subcommittee consists of Robert Mull, Anne Khan, Sabby Jonathan, Sandra Finestone, and Felicia Garant with Rich Waterman as the lead.



Pub 946—How to Depreciate Property—this subcommittee consists of Joe Holley, Ken Wright, Lev Martyniuk, Rita Taylor, Craig Capehart and Jeff Kennedy as the lead.

Discuss 2008 Accomplishments/Discuss 2009 Strategy

Patty Wagner thanked the committee for the work done this year. She also stated that most of the recommendations that the committee gave will be used.

She just highlighted the forms and instructions that were reviewed and the changes that will be made. Patty also informed the committee that based on their recommendation the Pub 17 is now linked to the website. She discussed the work that the committee did with the Multilingual Initiative which has now formed a separate committee.

Patty wants the committee to look at Form 5409, First Time Homebuyer Credit. They are looking for any improvement on wording or errors.

David Swafford mentioned to the members to keep in mind the budgetary constraints on the IRS right now. He stated to continue to do the work and make recommendations, but realized it may not get implemented.

Discuss standing conference call dates and face-to-face meeting location and date, and quorum

The committee has agreed by consensus to hold their monthly conference call the 1st Wednesday of each month at 12:00pm Eastern Standard Time (EST). The three tentative locations to hold the face-to-face meeting are Las Vegas, NV, Chicago, IL, St. Louis, MO, Denver, CO and Birmingham, AL. The date the committee agreed upon is June 18-20, 2008. The committee agreed by consensus that quorum is 50%.

Election of Chair & Vice Chair

The Chair and Vice Chair for the 2009 Tax Forms and Publications Issue Committee is Rich Waterman and Kelly Wingard respectively.

Closing--Meeting Survey reminder

Rich Waterman reminded everyone to complete their meeting surveys.

Next Meeting is a teleconference January 7, 2009, 12:00pm EST.

***Certification: These minutes were approved by the committee by consensus.**



**Taxpayer Advocacy Panel (TAP)
IRS Forms & Publications/Language Services
Meeting Minutes
Tuesday, November 4, 2008 2:00-3:00pm EST**

Designated Federal Official (DFO)

Sallie Chavez, Acting TAP Program Manager, Plantation, FL

Members Present

Kimberly Brown, Blakeslee, PA
Howard Guthmann, St. Paul, MN
Joseph Holley, Barboursville, WV
Gim Hom, Acton, MA
Louis Kapugi, Sharpsburg, GA
Alberto Rodriguez, Miami, FL -- Chair
Richard Waterman, Campbell, CA
Kenneth Wright, Ashland, MO – Vice- Chair

Members Absent

George Bates Jr., Great Falls, MT
Margaret Ferguson, Vista, CA
Christopher Freeman, Chaska, MN
Jeff Kennedy, Louisville, KY
Reagan Lynch, Midland, TX
Lev Martyniuk, Cincinnati, OH

Program Owners

Patty Wagner, Tax Forms and Pubs
Bob Erickson, Tax Forms and Pubs
Cynthia Lee, MLI

Staff Present

Marianne Ayala, TAP Analyst
Donna Powers, TAP Analyst
Anita Fields, TAP Secretary

Welcome & Roll Call/Quorum

Chair Al Rodriguez welcomed everyone and thanked them all for coming. He asked Anita to take roll. Quorum was met.

Introduction of Guest

No guests were present

Review of Meeting Minutes

October minutes were approved by consensus.

Update from Tax Forms & Pubs Office

Patty Wagner informed the committee that she reviewed Form 944 with the analyst and they do not need comments on that because it is very similar to the 941X and what you gave comments on before. She also mentioned that the information that Ken Wright gave pertaining to LLC's is going to be used to develop questions for the focus group testing. She thanked everyone for all the work that they've done thus far.



Update from Language Services Office

Cynthia Lee stated that she spoke with Marilyn Correa regarding the comments that were sent in pertaining to Spanish Free File. She plans to share comments with ETA and get the comments implemented.

Issues Discussion/Subcommittee Reports—Active Issues

1. **Issue 3900—Schedule H Instructions**
It was reported that the Schedule H instructions has been sent to Sallie and she will be sending it to the Program Owners today.
2. **Issue 5001—Pub 550**
Rich Waterman reported that he is about halfway through and he still has more to review. The subcommittee will try to have something by next month's meeting.
3. **Issue 5003—Form 1040NR**
Kim Brown reported that Form 1040NR has been completed.
4. **Issue 5004—Form 1040NR EZ**
Kim Brown reported that Form 1040NR EZ has been completed.
5. **Issue 3948—Form 944**
Issue has been dropped by the Program Owner.

Open Forum

Howard Guthmann stated that this is his last meeting and he wanted to thank the volunteers and TAP Staff for everything. He mentioned that he had a really good time. Gim Hom echoed all that Howard said. He said it was a knowledge enhancing experience for him.

Closing--Meeting Survey reminder

Al Rodriguez reminder everyone to complete their meeting surveys. He also reminded everyone of the Annual Meeting next month.

Next Meeting is at the Annual Meeting December 4, 2008 @ 8:00am EST in Washington, DC at the Arlington Hotel.

***Certification: These minutes were approved by the committee by consensus on December 4, 2008.**



**Taxpayer Advocacy Panel (TAP)
IRS Forms & Publications/Language Services
Meeting Minutes
Tuesday, October 14, 2008 2:00-3:00pm EST**

Designated Federal Official (DFO)

Nancy Ferree, TAP Program Manager, Plantation, FL

Members Present

Kimberly Brown, Blakeslee, PA
Margaret Ferguson, Vista, CA
Howard Guthmann, St. Paul, MN
Joseph Holley, Barboursville, WV
Gim Hom, Acton, MA
Louis Kapugi, Sharpsburg, GA
Jeff Kennedy, Louisville, KY
Lev Martyniuk, Cincinnati, OH
Alberto Rodriguez, Miami, FL -- Chair
Richard Waterman, Campbell, CA
Kenneth Wright, Ashland, MO – Vice- Chair

Members Absent

George Bates Jr., Great Falls, MT
Christopher Freeman, Chaska, MN
Reagan Lynch, Midland, TX

Program Owners

Patty Wagner, Tax Forms and Pubs
Cynthia Lee, MLI

Staff Present

Sallie Chavez, TAP Analyst
Marianne Ayala, TAP Analyst
Donna Powers, TAP Analyst
Anita Fields, TAP Secretary

Welcome & Roll Call/Quorum

Chair Al Rodriguez welcomed everyone and thanked them all for coming. He asked Anita to take roll. Quorum was met.

Introduction of Guest

No guests were present

Review of Meeting Minutes

September minutes were approved by consensus.

Update from Tax Forms & Pubs Office

Patty Wagner informed the committee that she would like for them to look at the following: Pub. 550 – Investment Income & Expenses, Pub. 946 – How to Depreciate Property, Form 1040NR and Form 1040NR-EZ). Patty mentioned that the priority is the Form 1040NR and the 1040NR-EZ because there is a focus group on them and she would like to have the committee's comments. Then Pub 550 and the 946 last.



Kimberly Brown and Joe Holley volunteered to do Form 1040NR and Form 1040NR-EZ. Patty is looking the panel to give feedback on the feel of the new form. Example: what's easy, what's not easy, what should be changed, what's understandable and what's not understandable.

Rich Waterman, Lou Kapugi and Al Rodriguez volunteered to review Pub 550. Rich is the lead.

Pub 946 will be assigned at the December meeting.

Update from Language Services Office

Cynthia Lee is the new Program Manager for Language Services. She stated that there are some things coming up that she would like for the committee to work on. She also mentioned that the Virtual Translation Office (VTO) office is looking to translate Pub 17 next year.

Issues Discussion/Subcommittee Reports—Active Issues

1. **Issue 4709-Review Form 941X**

Ken Wright reported that there were no changes and everything is great.

2. **Issue 4710-Review Pub 3402, Tax Issues for Limited Liability Companies (LLC's)**

Lev Martyniuk stated that the subcommittee needed to decide if they were going to do a substantial re-write or not. The decision was to not re-write just tweak it a little and if the IRS wants to re-write it then they can do so. Lev will have a completed project by next call. Patty Wagner mentioned that the IRS have created a focus group to discuss LLCs. They are to decide if they should keep it as it is as a brochure or re-write and create a publication. She needs for the committee to give feed back on what kind of things should be in the LLC.

ACTION: Ken Wright is to write a list of recommended things that he feels should be included in Pub 3402. Due by 24 October.

3. **Issue 4914, Form 8910**

Lou Kapugi said that he read the instructions and had a couple other practitioners read it. The instructions are really clear and an easy to follow.

4. **Issue 3900- Schedule H Instructions**

Lou said that the instructions are very clear except for one part. Lou also stated that he would like to get a couple more people on the subcommittee to help review the form. Rich Waterman and Jeff Kennedy volunteered to look at the instructions also. Lou stated that it should be completed by the next call.

Open Forum

Ken mentioned an issue that came up at the Joint Committee meeting referencing how issues are to be handled going to Tax Forms and Pubs from Area committees.

Ken's understanding is that if an issue affects Forms and Pubs, instead of being elevated formally through the TAP process, it is to be forwarded to Nancy and in turn forward it to the Tax Forms and Pubs Program Owner. The Tax Forms and Pubs Program Owner will review and let us know if it is an issue you will deal with and if so let us know. If not you will let us know that it doesn't deal with your office and send it back to us. Patty agreed. Ken asked for confirmation that instructions to forms don't follow the same route. Patty stated that she did not know the answer to that question.

Nancy stated that if it is a process issue then it would stay with the area. If it involved a recommendation to improve the form or instructions then it would go to Tax Forms and Pubs.

Patty stated that if it is an instructional change on the instructions then it should come to Tax Forms and Pubs.



Closing--Meeting Survey reminder

Al gave a brief summary of what was discussed during the Joint Committee Face-to-Face meeting last week. He informed them that the election ballots for the Joint Committee Chair and Vice Chair elections will be sent out toward the end of October. Please vote! Margaret Ferguson stated that she will not be on next month's call. Al reminded everyone to complete their meeting surveys. Nancy informed the committee that the names for the new panel members have been signed by the Treasury.

Next Meeting is November 4, 2008 @ 2:00pm EST.

***Certification: These minutes were approved by the committee by consensus on November 4, 2008.**



**Taxpayer Advocacy Panel (TAP)
IRS Forms & Publications/Language Services
Meeting Minutes
Tuesday, September 2, 2008 2:00-3:00pm EST**

Designated Federal Official (DFO)

Nancy Ferree, TAP Program Manager, Plantation, FL

Members Present

Kimberly Brown, Blakeslee, PA
Howard Guthmann, St. Paul, MN
Joseph Holley, Barboursville, WV
Gim Hom, Acton, MA
Louis Kapugi, Sharpsburg, GA
Jeff Kennedy, Louisville, KY
Lev Martyniuk, Cincinnati, OH
Alberto Rodriguez, Miami, FL -- Chair
Richard Waterman, Campbell, CA

Members Absent

George Bates Jr., Great Falls, MT
Margaret Ferguson, Vista, CA
Christopher Freeman, Chaska, MN
Reagan Lynch, Midland, TX
Kenneth Wright, Ashland, MO – Vice- Chair

Program Owners

Patty Wagner, Tax Forms and Pubs

Staff Present

Sallie Chavez, TAP Analyst

Welcome & Roll Call/Quorum

Chair Al Rodriguez welcomed everyone and thanked them all for coming. He asked Sallie to take roll. Quorum was met.

Introduction of Guest

No guests were present

Review of July 1, 2008 and August 5, 2008 Meeting Minutes

July minutes was approved due to quorum not being met.

Update from Tax Forms & Pubs Office

Patty Wagner announced that Bob Erickson is not retiring until next year. Patty mentioned that the committee can pull the two issues from the parking lot and begin working them.

Update from Language Services Office

There were no program owners from Language Services on the call.

Issues Discussion/Subcommittee Reports—Active Issues

- **Issue 4709-Review Form 941X**
Issue is still pending. Al Rodriguez will follow-up with Ken Wright and have something next month.
- **Issue 4710-Review Pub 3402, Tax Issues for Limited Liability Companies (LLC's)**
Lev Martynuik stated that he will contact Ken Wright to discuss the issue. He will have something for the October meeting.
- **Issue 4735-Review Pub 526 Charitable Contributions**
Rich Waterman stated that he put out a last call for any input. It is complete and Rich will send to Sallie Chavez today.
ACTION: Rich will send completed write-up to Sallie.
- **Issue 4736—Review of Pub 541 Partnerships**
Jeff Kennedy opened it for comments and received nothing. He re-wrote what he had written two weeks ago and sent it out last night (9-1-2008). It is ready to be approved unless anyone have objections. Lev made a suggestion for a change in wording regarding the tax code and IRS regulation.
ACTION: Jeff will make the change and re-send to the committee and Sallie.
- **Issue 4789—Review of Pub 542 Corporations**
Rich Waterman reported that this issue has been finalized.
- **Issue 4800—Review Free Spanish Sites**
Al stated that he sent a report in and copied Josephina Villarreal to get her comments. Al hasn't heard from her. Sallie stated that the issue has been posted for approval. This issue is complete, as they agreed to elevate it.
- **Issue 4914-Form 8910 (Alternative Motor Vehicle Credit)**
Lou Kapugi read the form and had a couple other people read the form and he don't feel that any changes are needed. Lou will have a report to Sallie by Thursday 9/5/2008. This issue is complete.
- **Issue 4912-Form 6251EZ (Alternative Minimum Tax-Certain Individuals with no Business Adjustments)**
Kim Brown reported that she did not find anything difficult in the directions. She had someone give her figures and she completed the form right from the directions with no problem. She recommends that the form be approved with no changes or suggestions made. Kim stated that the forms are on TAPSpace. This issue is complete.
- **Issue 4911-Form 6251 (Alternative Minimum Tax-Individual)**
Al reported that he completed the form and didn't have any problem completing them. He suggests that the worksheets be included with form 6251 to make it easier for the preparer to complete. He submitted his suggestions to Sallie already. This issue is complete.
- **Issue 4913-Form 4952 (Investment Interest Expense Deduction)**
Kim reported that the form and directions is self explanatory. She doesn't feel that anything needs to be changed. This issue is complete.

Parking Lot Issues

- **Issue 3900- Schedule H Instructions**
Lou has been assigned issue 3900. Patty mentioned that although it only mentions the instructions to please look at the form as well.
- **Issue 3948—Form 944 Change Thresholds**
Joe Holley informed that the office of taxpayer burden reduction is also working on form 944. Patty will check on that, keep this one in the parking until the committee hears back from Patty.

Open Forum

Nothing said.



Closing--Meeting Survey reminder

Al reported that the conference call has been changed from October 7 to October 14th due to Staff being out of the office. Nancy asked that if anyone has a friend on the committee that didn't make the call to please call them and encourage them to be on the call. Al thanked everyone for attending and adjourned the meeting.

Next Meeting is October 14, 2008 @ 2:00pm EST.

***Certification: These minutes were approved by the committee by consensus on 14 October 2008.**



**Taxpayer Advocacy Panel (TAP)
IRS Forms & Publications/Language Services
Meeting Minutes
Tuesday, August 5, 2008 2:00-3:00pm EST**

Designated Federal Official (DFO)

Sallie Chavez, Acting TAP Program Manager, Plantation, FL

Members Present

Kimberly Brown, Blakeslee, PA
Joseph Holley, Barboursville, WV
Louis Kapugi, Sharpsburg, GA
Jeff Kennedy, Louisville, KY
Alberto Rodriguez, Miami, FL -- Chair
Richard Waterman, Campbell, CA

Members Absent

George Bates Jr., Great Falls, MT
Margaret Ferguson, Vista, CA
Christopher Freeman, Chaska, MN
Howard Guthmann, St. Paul, MN
Gim Hom, Acton, MA
Reagan Lynch, Midland, TX
Lev Martyniuk, Cincinnati, OH
Kenneth Wright, Ashland, MO – Vice- Chair

Staff Present

Anita Fields, Secretary

Welcome & Roll Call/Quorum

Chair Al Rodriguez welcomed everyone and thanked them all for coming. He asked Anita to take roll. Quorum was not met.

Introduction of Guest

No guests were present

Review of July 1, 2008 Meeting Minutes

July minutes was not approved due to quorum not being met.

Update from Tax Forms & Pubs Office

There were no program owners from Tax Forms & Pubs on the call.

Update from Language Services Office

There were no program owners from Language Services on the call.

Issues Discussion/Subcommittee Reports—Active Issues

1. **Issue 4709-Review Form 941X**
Will have a report out on next month's call.
2. **Issue 4710-Review Pub 3402, Tax Issues for Limited Liability Companies (LLC's)**
Ken Wright was not on the call, but it was mentioned that he and Lev Martyniuk will put something out on this issue.

3. **Issue 4735-Review Pub 526 Charitable Contributions**
Rich Waterman stated that he put out a last call for any input. It is complete and Rich will send to Sallie Chavez today.
Action: Rich will send completed write-up to Sallie.
4. **Issue 4736—Review of Pub 541 Partnerships**
Jeff Kennedy sent a message a couple of weeks ago to the rest of the subcommittee. He is waiting for responses from the other members. Once he receives the responses he will write it up and finalize the response. Ken Wright and Lev Martynuik are looking at the pub for the technical and legal parts of the pub. Al suggested that Jeff write-up what he and Joe Holley have thus far and copy the other two and if they have any questions or anything to add they can do so later.
Action: Jeff will prepare the final response and send to the Staff and copy Ken and Lev.
Action: Ken and Lev will review the pub for legal and technical aspects and then forward any responses to the Staff to add.
5. **Issue 4789—Review of Pub 542 Corporations**
Al Rodriguez asked Sallie Chavez to schedule a conference call on July 11, 2008 @ 2:00pm EST to discuss Pub 542 Corporations. Chavez will send email to Rodriguez pertaining to the conference call. Rodriguez will forward to the other members of the subcommittee.
Action: Sallie will send Al an email pertaining to the conference.
Action: Al will then forward the information to the other members.
6. **Issue 4800—Review Free Spanish Sites**
Al reported that he reviewed the Spanish site and stated that there were no consistencies from page to page. He will have his comments written up within the next two weeks. Al mentioned that there were four new issues sent for the committee to review.

They were **Forms 8910 (Alternative Motor Vehicle Credit)**, **Form 6251EZ (Alternative Minimum Tax-Certain Individuals with no Business Adjustments)** by 9/02/2008 and **Form 6251 (Alternative Minimum Tax-Individual)** and **Form 4952 (Investment Interest Expense Deduction)** by 10/02/2008.

Louis Kapugi volunteered to review form 8910, Kimberly Brown volunteered to review 6251EZ and 4952 and Al Rodriguez volunteered to review 6251.

Action: Sallie will send information to volunteers immediately following the call.

Parking Lot Issues

- Issue 3900 — Schedule H Instructions
- Issue 3948 — Form 944 Change Thresholds



Action: Sallie will follow-up with Patty Wagner on the two parking lot issues. To find out when they are due and what the committee already has on their agenda.

Open Forum

Nothing said.

Closing--Meeting Survey reminder

Al recapped the meeting and mentioned that he will contact members that were not present during this meeting. Meeting adjourned at 2:35pm.

Next Meeting is September 2, 2008 @ 2:00pm EST.

***Certification: These minutes were approved by the committee by consensus on 9/02/2008.**



**Taxpayer Advocacy Panel (TAP)
IRS Forms & Publications/Language Services
Meeting Minutes
Tuesday, July 1, 2008 2:00-3:00pm EST**

Designated Federal Official (DFO)

Sallie Chavez, Acting TAP Program Manager, Plantation, FL

Members Present

Kimberly Brown, Blakeslee, PA
Howard Guthmann, St. Paul, MN
Joseph Holley, Barboursville, WV
Gim Hom, Acton, MA
Louis Kapugi, Sharpsburg, GA
Lev Martyniuk, Cincinnati, OH
Alberto Rodriguez, Miami, FL - Chair
Richard Waterman, Campbell, CA
Kenneth Wright, Ashland, MO - Vice Chair

Members Absent

George Bates Jr., Great Falls, MT
Margaret Ferguson, Vista, CA
Christopher Freeman, Chaska, MN
Jeff Kennedy, Louisville, KY
Reagan Lynch, Midland, TX

Staff Present

Anita Fields, Secretary
Donna Powers, TAP Jr. Analyst
Theresa Fernandez, Acting Chief, MLI Strategy
Patty Wagner, Sr. Technical Advisor, Tax Forms and Pubs

Welcome & Roll Call/Quorum

Chair Al Rodriguez welcomed everyone and thanked them all for coming. He asked Anita to take roll. Quorum was met.

Introduction of Guest

No guest were present

Review of June 11-13, 2008 Meeting Minutes

June minutes were approved as written by consensus.

Update from Tax Forms & Pubs Office

Patty Wagner didn't have anything new to add.

Update from Language Services Office

Theresa Fernandez didn't have anything new to add. Just wanted an update on the Spanish Free File Site.

Tax forms & Pubs Frame work for Document Revision & Submission - Finalize

Rich Waterman discussed the revision of the document that the committee will use when working in subcommittees and submitting final documents to the Program Owners. Anita will mail the document to the Program Owners after the call for their review. Also send it to MJ Lee and Hank Mosler for their input.

Issues Discussion/Subcommittee Reports—Active Issues

- **Issue 4518- Pub 590- IRA (Status)**
Louis Kapugi reported that it has been put into the format that Rich Waterman came up with along with the sticky note comments. It is ready to forward to Program Owners.
- **Issue 4709-Review Form 941X**
Ken Wright reported that after reviewing the form, it is a good form and he will be sending in comments. Ken Wright will be preparing a write-up to have forwarded to the Program Owners.
- **Issue 4710-Review Pub 3402, Tax Issues for Limited Liability Companies (LLC's)**
Ken Wright reported that he is working on this and will have something out at the September conference call.
- **Issue 4735-Review Pub 526 Charitable Contributions**
Rich Waterman stated that he put some comments together and forwarded it to Reagan Lynch. Being that he is not on the call he volunteered to add Jeff comments and have it finalized by the August teleconference.
- **Issue 4736—Review of Pub 541 Partnerships**
Jeff Kennedy sent a message that he have not submitted the document to the subcommittee as of yet, but he expects to have some update by the August teleconference and a conclusion by September, pending subcommittee members' schedules.
- **Issue 4789—Review of Pub 542 Corporations**
Al Rodriguez stated that he will have something by August. Al will schedule a subcommittee conference call for Monday July 7, 2008 at 2pm EST.
- **Issue 4800—Review Free Spanish Sites**
Al reported that he reviewed the Spanish site and stated that their were no consistencies from page to page. He will have his comments written up within the next two weeks.

Al mentioned that as of today we have cleared most of the pubs and the committee will be looking for work in September.

Open Forum

Nothing said.

Closing--Meeting Survey reminder

Al reminded everyone to please complete the meeting survey. The next meeting there should be three issues completed Issue 4735, Issue 4789, and Issue 4800. And for September 2nd we should have Issue 4736 and 4710 completed. Meeting adjourned 2:43pm. Donna informed everyone that next month the access code will change.

Next Meeting is August 5, 2008 @ 2:00pm EST.

***Certification: These minutes were approved by the committee by consensus on 9/02/2008.**



**Taxpayer Advocacy Panel (TAP)
Ad Hoc Committee
Committee's Face-to-Face Meeting in Plantation, FL
June 11– June 13, 2008**

[Attachment A](#)

Wednesday, June 11, 2008 - IRS Building, Room 204

Designated Federal Official (DFO)

Nancy L. Ferree, TAP Program Manager, Plantation, FL

Members Present

Margaret Ferguson, Vista, CA (6/11-6/13/2008)
Joseph Holley, Barboursville, WV (6/11-6/13/2008)
Gim Hom, Acton, MA (6/11-6/13/2008)
Louis Kapugi, Sharpsburg, GA (6/11-6/13/2008)
Jeff Kennedy, Louisville, KY (6/11-6/13/2008)
Lev Martyniuk, Cincinnati, OH (6/11-6/13/2008)
Alberto Rodriguez, Miami, FL (6/11-6/13/2008)
Richard Waterman, Campbell, CA (6/11-6/13/2008)
Kenneth Wright, Columbia, MO (6/11-6/13/2008)

Members Absent

George Bates, Great Fall, MT
Kimberly Brown, Blakeslee, PA
Christopher Freeman, Chaska, MN
Howard Guthmann, St. Paul, MN
Reagan Lynch, Midland, TX

IRS Program Owner(s)

Theresa Fernandez (MLI) (06/12/08)
Patty Wagner, Sr. Technical Advisor, Tax Forms and Pubs (06/12/08)
Bob Erickson, Senior Technical Advisor (06/12/08)

Guest

Juan Puig, LTA, Ft. Lauderdale, FL. (6/12/2008)
Alphonse Piard, Director of Financial Lit Services (6/12/2008)

Staff Present

Donna Powers, TAP Program Junior Analyst
Steve Berkey, TAP Senior Program Analyst, National Office
Anita Fields, TAP Secretary & Note Taker
Inez De Jesus, TAP Program Analyst (6/12/08)

Welcome and Announcements

Chair Alberto Rodriguez opened the meeting by welcoming everyone to Plantation, FL.

Roll Call-Confirm Quorum

Quorum of 8 was met; 10 members present.

Review and Approve Minutes from May 6, 2008

Minutes were approved by consensus with a minor change on page 2.



Ice Breaker:

There was an ice-breaker where everyone pulled out their oldest penny and whatever year was on the penny the person it belonged to had to tell something profound that happened that year.

National Office Report:

Steve Berkey is a senior analyst on the director's staff. He delivered the message from Bernie Coston. Recruitment is in the interview phase. The process was explained. Steve also mentioned that TAP has about 38 vacancies from either vacancies or people retiring from the panel.

Steve reported that we are going to do three Tax Forums this year as opposed to the usual six. This was a change due to our budget issues. He also shared that the annual meeting this year will be held during the week of December 1, 2008 in Arlington, VA at the Sheraton National Hotel.

The Annual Report is almost complete. It is a very extensive project and we also have some staffing issues. But we are moving along.

Steve asked the committee if there have been any inclusions in any thing they have reviewed that mention TAP. He mentioned that there is a TAP section in some pubs under how to get tax help and he feels that is not an appropriate place for them to be. He asked the committee to think of an appropriate place for the TAP information to appear.

Chair Report

Al Rodriguez stated that the committee has done a wonderful job for those people who actively participate with the panel. He stated that he hopes that the committee can improve their process and is willing to do all he can to facilitate that. He hopes that during the Annual meeting we can say that the committee has done a 180 degree turn-around.

Subcommittee's Prep Meeting before Next Day's Activities:

The committee discussed the process of reviewing pubs. They will confirm with the Program Owners what is expected when they are assigned a pub or form to review.

Status Report on Issues:

Issue 4709—Form 941X—Ken Wright reported that he will write up a formal response.

Issue 4736—Form 541—A subcommittee was assigned. The sub committee members are Jeff Kennedy, Ken Wright, Joe Holley and Lev Martyniuk with Jeff as the lead.

Issue 4789—Form 542— A sub-committee was assigned. The sub-committee members are Margaret Ferguson, Lev Martyniuk, Al Rodriguez and Rich Waterman as the lead.

Issue 4800—Free File Spanish Sites—Al Rodriguez along with Josephina Villarreal I from Area 5 will work on the Spanish free file.

Closing remarks/Adjourn for the Day:

Al Rodriguez made a couple of administrative comments and then adjourned the meeting at 4:20pm

Thursday, June 12, 2008 - IRS Building, Room 204

Quorum of 8 was met; 9 members present.



Welcomed/Announcements:

Al Rodriguez opened the meeting with an introduction of guests/program owners Patty Wagner and Bob Erickson.

Tax Forms and Pubs Program Owners

Bob Erickson mentioned that Congress just passed the new Farm Bill on May 22nd. There is another bill called the Heart Act that is still pending. Bob completed a presentation discussing the 2008 changes in the tax law. Some of the law changes he discussed were: Tax Rate on Net Capital Gain and Qualified Dividends, Maximum corporate Tax Rate on qualified Timber Gain, IRA Contribution Limit, Rollovers to Roth IRAs, Phase-Out of Reductions of personal Exemptions and Itemized Deductions and many more. See TAP Space for the entire presentation.

Patty Wagner stated that they are going to link pub 15, 534 and I46 to circular 4. She also spoke about the fee for DVD and CDs. The reason for the charge is because it was originally set up for preparers. The CD is provided free for VITA and other Volunteer Preparers. The amount of CDs produced is going to be reduced next year, because many of the forms are available on the website. The comments received regarding Pub 560; some were adopted and some were not and the reasons will be spelled out in the chart that will come back to the committee. With the Limited Liability Corporation, based on the committee comments we are going to take a look at that.

Questions and Answers

The question was asked to Bob Erickson; "What do you want us to look at when you assign a pub to us to review?" We want all comments to include, but not limited to clarity, font size, and design. The Program Owners feel that all of the comments the committee provides are valuable. He stated that they will never give a short time frame. You give us the time you can have it completed and that is what we go with.

The IRS is working on creating a way for taxpayers to view their IRS account online. Gim Hom asked who actually goes through to ensure that the instructions and calculations of a form are correct. Bob answered that it is a Tax Form Specialist and then they send it through a review person.

Bob Erickson announced that this will be his last meeting because he is retiring in October. He thanked the committee for all of the hard work they put in to help Tax Forms and Pubs.

Reporting Requirements for IRS owners

Al Rodriguez asked what specifically the Owners want from us. Just some clarification is needed. Al stated that there is a format that all comments should be put in. Bob Erickson suggests that all comments need to be actionable and concise in order for us to implement. Al Rodriguez suggested that when we look at forms and pubs to use the acronym SMART (Specific, Measurable, Actionable, Reasonable and Trackable).

Opening remarks from MLI Program Owners:

Terry Fernandez said that she hopes that everyone enjoys their gifts and they are previews of what will be handed out at the Tax Forums. Terry informed the committee that the objectives for MLI is to provide an overview of IRS' language services program and to discuss the research and improvement initiatives aimed at increasing LEP taxpayer awareness and usage of e-file services. She mentioned that in the three years, the TAP has provided feedback on the demand for and the efficacy of Spanish products to aid in meeting the needs of LEP taxpayers; and provided feedback on the Interactive DVD, student guide and instructor guide.

The goals and mission of MLI is to equip employees with the tools necessary to breakdown language barriers; and to assist taxpayers, who lack full command of the English language, in meeting their tax responsibilities. The mission is to provide agency-wide oversight for MLI. They are responsible for the establishment and implementation of the agency-wide infrastructure to support MLI.



The 2008 IRS MIL initiative is to expand the availability of tax products in Spanish and Chinese, to expand and enhance electronic options on Español web site for educating Spanish-speaking taxpayers about tax responsibilities, to explore options for Spanish language delivery of interactive tax applications currently only available in English and to provide a 12 month over-the-phone interpreter service to provide language assistance in over 170 languages.

Terry shared the MLI partner efforts with the panel. The TAP assisted MLI by conducting a review of Free-File Spanish sites to promote improvement in services and usability of the site, LEP awareness, to provide feedback on IRS availability of Spanish products in assisting Spanish speaking taxpayers with meeting their tax responsibilities and to provide feedback on how Publication 4445D can be improved.

The future strategy of the MLI is to improve and expand IRS' offerings to meet the needs of Chinese, Vietnamese, Korean and Russian LEP taxpayers. The next step is to analyze the data collected regarding review of Free File Spanish sites to promote improvement in services and usability of site. Terry stated that there is going to be a needs assessment on what tax products need to be translated into what languages.

Patty Wagner asked for an update on the Spanish Free-File site. She wanted to know if anyone had been solicited to help review it. Al Rodriguez informed her that Josephina Villarreal of Area 5 has volunteered to review the site along with him. He stated that they will have some feedback by 1 July 2008.

Gim Hom asked how are the top 5 languages determined. The answer was that the IRS uses the U.S. Census demographics; also the budget limits the amount of languages brought on. Another question was, how long do you anticipate the need for this being an initiative due to the changes of the generations of immigrants moving to the U.S. being very good English speakers? The answer was as long as there is an executive order to do so.

Juan Puig (LTA)

Juan Puig informed the panel that the LTA in South Florida handles everything from Sarasota to Key West. There is a 1-800 number that is provided for taxpayers to use regardless of where they live. He also explained the process for working cases. He explained that cases are assigned and worked by skill level. Once cases are placed into the system they find an available case worker to work the case regardless of where in the country they actually work. This is what they call case load balancing procedure, so as not to keep the taxpayer waiting if the TAS office in their area is overwhelmed.

Multi Language Initiatives

Juan Puig discussed the brochures that the TAS office uses in an effort to assist taxpayers. The brochures are in Spanish, English, Korean, Chinese and Russian. As a result of the MLI initiative TAS has integrated an interpreter service to assist taxpayers. TAS also has technical officers located at campuses and offices to assist with technical hardship or issue.

Multi Language Initiatives—LITC

Alphonse Piard is a representative of SANT LA a Haitian Neighborhood Center where they help low to moderate income taxpayers that live in Little Haiti in NE Miami Dade. There is a population of 250,000 with over 30% living in poverty. They also partner with LITC and VITA projects. They use customer satisfaction survey upon completion of a service to determine the need of the community.

Priority Issue Breakouts:

Issue 4518—Pub 590—Lou Kapugi, Margaret Ferguson and Gim Hom is on this subcommittee.

Issue 4710—Pub 3402—Ken Wright, Lev Martyniuk and Joe Holley is on this subcommittee.



Issue 4735—Pub 526—Rich Waterman, Al Rodriguez, and Jeff Kennedy is on this subcommittee.

Wrap up /Adjournment:

Al Rodriguez thanked everyone for today’s work. He adjourned the meeting at 4:50pm.

Friday, June 13, 2008 - IRS Building, Room 204

Quorum of 7 was met; 9 members were present.

Welcome/Announcements:

Al Rodriguez welcomed everyone to the final day of the meeting. He went over the agenda for this morning.

Report Out from the Tax Forms and Pubs Subcommittee:

Issue 4518—Pub 590—Gim Hom reported that the pub is pretty good with just a little clarification in the following areas: Table of Contents, page 3, page 7, page 11, page 16, page 21, and page 35.

Issue 4710—Pub 3402—Ken Wright reported that they found some things that could be left out and some things that can be added. Ken and Lev will re-write and then do field tests before submitting changes to Program Owners. Ken thinks that there should be an independent Pub on LLCs.

Issue 4735—Pub 526—Rich Waterman reported that Pub 526 is a very well put together publication.

Report Out from the Language Services Subcommittee (Ken Wright):

Al Rodriguez explained the response that was presented to MLI regarding the translation of Tax Forms from English to Spanish. He also spoke on the newest assignment from MLI which is to review the Spanish Free-File site. It is going to be another push to get more Spanish speaking panel members to help in this effort.

Subcommittee Responsibilities (Al Rodriguez and Nancy Ferree)

Al Rodriguez started the discussion on what everyone thinks the ground rules should be when working with subcommittees.

Ken suggested that there should always be someone in charge and take control.

Jeff suggested that there be a 4 step process:

1. the chairs of the subcommittee receive comments from all members of subcommittee.
2. gather all comments from subcommittee members into one document.
3. share the combined document with entire subcommittee
4. send document out to entire committee

Lev suggested that we ask for specified tasks

Margaret suggests that we define the subcommittees.

Gim is in favor with permanent subcommittees with permanent chair.

Joe is comfortable with what everyone else proposed. He also likes to have a permanent subcommittee.



Lou feels that there should be a leader of the subcommittee. He feels that there should also be goals set.

Nancy said that all comments were good and that the committee has a decision to make. She explained that the staff is available to give you what you need.

Al stated that he has mixed feelings about a permanent subcommittee. He feels that everyone should have to opportunity to work with everyone, and not just the same people the entire year. He also like for everyone to get the opportunity to lead.

All members agreed that during the Annual Business meeting that the Issue Committees get more time to meet.

The committee decided that they are going to change the deadline for Pub 541 and 542 from July 1st until TBD. They are going to discuss the deadline on the July 1 teleconference.

Closing Remarks/Adjournment:

Nancy asked if anyone needs to have a telephone conferencing calling card. Al Rodriguez thanked everyone for attending and participating in the meeting. He also reminded everyone to complete their meeting surveys before they leave. The committee by consensus agreed that the meeting should be two full days instead of ½ day, full day, and ½ day. Ken Wright encouraged the members to run for Chair of the Issue Committee. He also advised them to talk to someone who is already a chair. Meeting adjourned at 11:12am.

Next Meeting via Teleconference: July 1, 2008 at 2:00 PM ET

Certification: These minutes were approved by the TAP Ad Hoc Committee by consensus on 7/1/2008.



**Taxpayer Advocacy Panel (TAP)
IRS Forms & Publications/Language Services
Meeting Minutes
Tuesday, May 6, 2008 2:00-3:00pm EST**

Designated Federal Official (DFO)

Nancy L. Ferree, TAP Program Manager, Plantation, FL

Members Present

Margaret Ferguson, Vista, CA
Christopher Freeman, Chaska, MN
Howard Guthmann, St. Paul, MN
Joseph Holley, Barboursville, WV
Gim Hom, Acton, MA
Louis Kapugi, Sharpsburg, GA
Jeff Kennedy, Louisville, KY
Reagan Lynch, Midland, TX
Lev Martyniuk, Cincinnati, OH
Alberto Rodriguez, Miami, FL -- Chair
Kenneth Wright, Ashland, MO – Vice- Chair

Members Absent

Kimberly Brown, Blakeslee, PA
George Bates Jr., Great Falls, MT
Richard Waterman, Campbell, CA

Staff Present

Anita Fields, Secretary
Inez DeJesus, TAP Analyst
Donna Powers, TAP Jr. Analyst
Marilyn Correa, Acting Chief, MLI Strategy
Patty Wagner, Sr. Technical Advisor, Tax Forms and Pubs
Bob Erickson, Sr. Technical Advisor, Tax Forms and Pubs

Welcome & Roll Call/Quorum

Chair Al Rodriguez welcomed everyone and thanked them all for coming. He asked Anita to take roll. Quorum was met.

Introduction of Guest

No guest were present

Review of April 1, 2008 Meeting Minutes

April minutes were approved as written by consensus.

Update from Tax Forms & Pubs Office

Patty Wagner said there is a request to review Pub 541 Partnerships and Pub 542 Corporations. We need specific comments—how can they be changed, not general comments. Our office is now looking over Pub 560, there were many comments, and we are looking to see how they can be incorporated. Kenneth Wright said he thought that Pub 541 and 542 was being discontinued. Bob said that it is 561 and 562. Al wanted to know the deadline for the two pubs. Patty mentioned that she knows the plate is full, so they can wait until they clear off some of the current issues. That can be held for approximately another month to allow the committee to get some of the things off their plate. Bob Erickson stated that he is glad that he received comments on Pub 4681. The Pub is going to print by the end of this week. It will be too late to submit any more comments. Bob stated that Ken did a



very thorough job on Pub 4681. Bob also mentioned that he would like to have one consolidated response and not individuals responding to him.

Update from Language Services Office

Marilyn Correa thanked the committee for the responses received from the issues submitted. She has an additional assignment for the committee to take a look at the Spanish free file page on irs.gov and link to the two companies listed. Give feedback on the way the two companies are delivering their services. Complete a mock return to see if you have any difficulties completing the return. Instructions will be sent to Inez on how to complete. She would like to have it completed within 30 days from the time the instructions are given to the committee. Marilyn will send the information to Inez.

Issues Discussion

1. **Issue 4518- Pub 590- IRA (Status)**
Louis Kapugi reviewed the Pub. He has pointed out numerous issues and changes that need to be changed with Pub 590. He is going to write up what he found and send it to Bob Erickson and Patty Wagner. Bob stated that all comments should come to him consolidated and agreed upon. These responses need to go through the TAP staff and not directly to the program owners.
2. **Issue 4709-Review Form 941X**
Ken Wright reported that after reviewing the form. They think that it is a good form and will be sending in comments.
3. **Issue 4710-Review Pub 3402, Tax Issues for Limited Liability Companies (LLC's)**
Richard Waterman is not on the call. The comments are due May 20th. Bob Erickson stated that they can have more time. The new suspense is now June, during the Face to Face meeting.
4. **Issue 4735-Review Pub 526 Charitable Contributions**
Reagan Lynch reported that he has sent information out to his subcommittee members they are going to meet next week to discuss. Ken Wright and Howard Guthman asked to be included. He will have written up and ready June 13th.

Review Issues Currently in Parking Lot Status

1. **Issue 3900 Schedule H Instruction**
Pub 541 and 542 should take precedence over the Schedule H.
2. **Issue 3948 Form 944 Change Threshold-Parking as per IRS Program Owner**
We will keep in the parking lot.
3. **Issue 4062 Guide to Federal Income Tax Returns**
This issue has been closed. The interactive DVD is being developed and will be out in September.
4. **Issue 4736 Pub 541 Partnerships and Pub 542 Corporations**
Bob Erickson and Patty Wagner would like to know if we need to keep these pubs and if so, what can we do to change them. Bob said if the pubs can't be revised they will become obsolete. We are making these issues active and have a due date of July 1, 2008. We will assign teams at the June F2F. It will also be assigned a new issue number.

Al stated that if you are interested in a Pub or Form let Inez know so that she can assign prior to the meeting.

Review Elevated Issues 2008

1. **Issue 4270 Review Form 8850-to IRS 03/26/08**
2. **Issue 4517 Pub 560 Retirement Plans-To-IRS 040108**



3. **Issue 4578 Review Spanish forms and Pubs -to-IRS 3/26/2008**
4. **Issue 4642 Linking and Revision IRS Pubs-To-IRS 3/25/2008**
5. **Issue 4577 Review Pub 4445D-To-IRS 4/28/2008**
6. **Issue 4740 Pub 4681 Cancellation of Debt-To-IRS 5/2/2008**

Gim Hom asked Bob Erickson why small business owners receive a CD for free and individual taxpayers have to pay. Bob explained that the two CDs are different.

Face-to-Face Meeting

Al Rodriguez informed the committee that the Face to Face meeting is ½ day June 11, Full day June 12 and ½ day June 13, 2008 in Plantation, FL. Everyone should have communicated with Anita for travel. Nancy stated that if you have an idea for the agenda to please let us know. Nancy also mentioned that the program owners will have to leave on Thursday afternoon due to logistical reasons. The agenda has been changed around to accommodate for Thursday morning. If anyone have anything to add to the agenda to please let us know.

Open Forum

Inez informed everyone that this is her last call and it has been a pleasure to work with everyone. She mentioned that there will be a new access code to get on the calls, so be aware. Everyone expressed their well wishes.

Closing--Meeting Survey reminder

Al reminded everyone to please complete the meeting survey. Meeting adjourned 2:56pm.

Next Meeting is the Face to Face June 11-13, 2008 in Plantation, FL.

***Certification: These minutes were approved by the committee by consensus on 6/11/2008.**



**Taxpayer Advocacy Panel (TAP)
IRS Forms & Publications/Language Services
Meeting Minutes
Tuesday, April 1, 2008 2:00-3:00 pm EST**

Designated Federal Official (DFO)

Nancy L. Ferree, TAP Program Manager, Plantation, FL

Members Present

Kimberly Brown, Blakeslee, PA
Margaret Ferguson, Vista, CA
Christopher Freeman, Chaska, MN
Howard Guthmann, St. Paul, MN
Joseph Holley, Barboursville, WV
Gim Hom, Acton, MA
Jeff Kennedy, Louisville, KY
Lev Martyniuk, Cincinnati, OH
Richard Waterman, Campbell, CA
Kenneth Wright, Ashland, MO – Vice- Chair

Members Absent

George Bates Jr., Great Falls, MT
Alberto Rodriguez, Miami, FL -- Chair
Louis Kapugi, Sharpsburg, GA
Reagan Lynch, Midland, TX

Staff Present

Anita Fields, Secretary
Inez DeJesus, TAP Analyst
Maria Cheeks, MLI senior Analyst
Marilyn Correa, Acting Chief, MLI Strategy
Patty Wagner, Sr. Technical Advisor, Tax Forms and Pubs
Carole Barnette, Tax Forms and Pubs
Bob Erickson, Sr. Technical Advisor, Tax Forms and Pubs

Welcome & Roll Call/Quorum

Ken Wright acting Chair welcomed everyone and thanked them all for coming. He asked Anita to take roll. Quorum was met.

Introduction of Guest

Donna Powers, South Florida's LTA Secretary

Review of March 4, 2008 Meeting Minutes

March minutes were approved as written by consensus with one correction noted: "On page 2, Update from Language Services Office, third line "Inez stated that she has not" instead of "have not".

Update from Tax Forms & Pubs Office

- Patty Wagner reported that they received Issue 4642, Review top 5 Publications for automatic links to other forms. We are taking some of them into considerations and are probably going to link some of the ones that were recommended. Patty stated she had also asked for the top 5 publications to be revised. After speaking with Sue Sottile we will possibly like for the committee to take a look at those also. The 5 pubs that the committee thought should be revised are: Pub 526 Charitable Contributions, Pub 541 Partnerships, Pub 542 Corporations,



Pub 560, and Retirement Plans for Small Business and Pub 908 Bankruptcy Tax Guide. Patty will send these to Inez and she will send them out as the committee can do the work. Ken Wright asked that Patty prioritize the pubs as she sends them to Inez. Ken asked Inez to post the new issue to issue 4642; that way members can go in and review them and decide which pub they want to work on. They can send the decisions by email.

Update from Language Services Office

Marilyn Correa thanked the committee for the responses received from the issues submitted. She has an additional assignment for the committee to take a look at the Spanish free file page on irs.gov and link to the two companies listed. Give feedback on the way the two companies are delivering their services. Instructions will be sent to Inez on how to complete. She would like to have it completed within 30 days from the time the instructions are given to the committee. Marilyn will send the information to Inez.

Issues Discussion

1. **Issue 4517- Pub 560- Retirement Planning Status**
Richard Waterman reported it is complete and ready to be forwarded to Patty Wagner. Inez will review and forward to Patty Wagner today's call.
2. **Issue 4518- Pub 590- IRA (Status)**
Louis Kapugi is not on the call. There is nothing to report.
3. **Issue 4270-Review Form 8850**
Chris Freeman reported that it is complete. The response was forwarded on March 26, 2008 to the Program Owner.
4. **Issue 4577-Review Pub 4445D**
It was reported that Al Rodriguez stated that he will have something to report in 2 weeks.
5. **Issue 4578-Review Spanish Forms & Pubs Available from the IRS**
Complete and forwarded to program owner.
6. **Sue 4642, Review top 5 Publications for automatic links to other forms (3-26-08)**
It was reported that this issue is complete. The response was forwarded on March 25, 2008 to Program Owner.

Possible New Issues—Create Subcommittees

- **Issue 3900 Schedule H Instruction**

Ken stated that it has already been accepted. Patty reported that they have accepted to work on and can't say at this time that the changes will be accepted. I have sent it to the person that owns the form and they agreed that there are some issues that need to be addressed. Patty states that she doesn't know if it will be accepted in full but they will definitely take them into consideration. This issue will be placed in parking lot status for now.

- **Issue 3948 Form 944 Change Threshold-Parking as per IRS Program Owner**

This will be in the parking lot until spring. Inez has not heard anything since the last report. As per the current procedures, instead of sending Bob one issue at a time, we will be forwarding him a group of issues. Just going to keep this issue in the parking lot.

Joe Holley mentioned that the IRS may do away with the Form 944 at the end of this year. Bob Erickson stated that, that is a policy issue. That decision is in the Commissioner's office.



Face-to-Face Meeting

Nancy Ferree mentioned that the face-to-face meeting location may be changed based on cost comparisons. The date will remain the same Jun 11-13, 2008. It was asked if the meeting was held in Plantation will the Program Owners be able to attend. Nancy stated that they will be invited and it will be taken into consideration.

Open Forum

Ken Wright and the entire committee wanted to bid Inez farewell and thank her for all of her service. Margaret Ferguson mentioned that it will be a great loss to the committee. Nancy mentioned that we are a little closer to having a Junior Analyst. They should be in place within the next 30 days.

Joe Holley asked how the IRS decides what is accepted and what's not accepted. Ken answered that it will come from the Program Owner. Normally when we make comments they generally state that they like our comments and will take them into consideration.

Closing--Meeting Survey reminder

Ken reminded everyone to please complete the meeting survey. If you don't have it, it is on TAPSpace. Meeting adjourned 2:30pm.

Next Meeting is Tuesday, May 6, 2008 @ 2:00pm EST

***Certification: These minutes were approved by the committee by consensus on May 6, 2008.**



**Taxpayer Advocacy Panel (TAP)
IRS Forms & Publications/Language Services
Meeting Minutes
Tuesday, March 4, 2008 2:00-3:00pm EST**

Designated Federal Official (DFO)

Nancy L. Ferree, TAP Program Manager, Plantation, FL

Members Present

George Bates Jr., Great Falls, MT
Kimberly Brown, Blakeslee, PA
Margaret Ferguson, Vista, CA
Howard Guthmann, St. Paul, MN
Joseph Holley, Barboursville, WV
Gim Hom, Acton, MA
Alberto Rodriguez, Miami, FL -- Chair
Richard Waterman, Campbell, CA
Kenneth Wright, Ashland, MO – Vice- Chair

Members Absent

Christopher Freeman, Chaska, MN
Louis Kapugi, Sharpsburg, GA
Jeff Kennedy, Louisville, KY
Reagan Lynch, Midland, TX
Lev Martyniuk, Cincinnati, OH

Staff Present

Anita Fields, Secretary
Inez DeJesus, TAP Analyst
Maria Cheeks, MLI senior Analyst
Marilyn Correa, Acting Chief, MLI Strategy
Patty Wagner, Sr. Technical Advisor, Tax Forms and Pubs
Carole Barnette, Tax Forms and Pubs

Welcome & Roll Call/Quorum

Al Rodriguez welcomed everyone and thanked them all for coming. Quorum was met.

Introduction of Guest

Mark Przybilski, Language Services and Associates

Review of December 13, 2007 Meeting Minutes

February minutes were approved as written.

Update from Tax Forms & Pubs Office

Patty Wagner informed the committee that they were attending the Town Hall in Durham, NC. They will introduce two forms (1040 EZ & Form 4562) for a focus group.

Update from Language Services Office

Marilyn Correa stated that Maritza Rabinowitz was trying to get the free file coordinator to provide MLI with instructions so that the committee can do a quality review of the two free-file company's page. Inez stated that she has not received anything written from Maritza; they just had a conversation before she met with them. Al clarified if this free-file was in Spanish, she confirmed. Al suggested that since Area 3 was doing the same thing with English, the two committees could partner. Marilyn



agreed. Nancy Ferree informed that the two analysts be kept in the loop. Marilyn will get in touch with Maritza and get the status.

Al Rodriguez explained the functions of the committee to our guest Mark Przybilski. Mark stated that he was on the call to try to learn a little more about what we do; he wants to be considered being used as a vendor.

Issues Discussion

1. **Issue 4517- Pub 560- Retirement Planning Status**
There is no report at this time. Richard Waterman is still gathering comments from other subcommittee members.
2. **Issue 4518- Pub 590- IRA (Status)**
Al Rodriguez will formalize what was done and will get something back within the next two weeks.
3. **Issue 4270-Review Form 885**
Al Rodriguez stated that he will have something to report in 2 weeks.
4. **Issue 4577-Review Pub 4445D**
Al Rodriguez stated that he will have something to report in 2 weeks

Issue 4578-Review Spanish Forms & Pubs Available from the IRS

Al stated that he passed out a couple of forms to Spanish speaking taxpayers and asked them if they needed to be translated. He has received some feedback, but is still waiting on a couple more responses. He will have something to report in 2 weeks.

Face-to-Face Meeting

Al reminded everyone about the Face to Face June 11-13 2008 in Washington, DC. Inez and Al will start on the agenda in the near future; everyone is welcomed to submit subjects to discuss.

Closing--Meeting Survey reminder

Al reminded everyone to complete their meeting satisfaction survey. Nancy Ferree informed everyone that the meeting satisfaction survey is located on TAPSpace. Margaret Ferguson informed everyone that she is having issues opening Excel and would like the information saved in PDF format or emailed to her. Ken Wright mentioned that she can make it a PDF document and then she could open. Al Rodriguez volunteered to send her the information.

Next Meeting is Tuesday, April 1, 2008 @ 2:00pm EST

***Certification: These minutes were approved by the committee by consensus on April 14, 2008.**



**Taxpayer Advocacy Panel (TAP)
IRS Forms & Publications/Language Services
Meeting Minutes
Tuesday, February 5, 2008 2:00-3:00pm EST**

Designated Federal Official (DFO)

Nancy L. Ferree, TAP Program Manager, Plantation, FL

Members Present

George Bates Jr., Great Falls, MT
Kimberly Brown, Blakeslee, PA
Christopher Freeman, Chaska, MN
Howard Guthmann, St. Paul, MN
Joseph Holley, Barboursville, WV
Gim Hom, Acton, MA
Jeff Kennedy, Louisville, KY
Reagan Lynch, Midland, TX
Lev Martyniuk, Cincinnati, OH
Alberto Rodriguez, Miami, FL -- Chair
Richard Waterman, Campbell, CA
Kenneth Wright, Ashland, MO – Vice- Chair

Members Absent

Margaret Ferguson, Vista, CA
Louis Kapugi, Sharpsburg, GA

Staff Present

Anita Fields, Secretary
Inez DeJesus, TAP Analyst
Maritza Rabinowitz, MLI senior Analyst
Patty Wagner, Sr. Technical Advisor, Tax Forms and Pubs
Sue Sottile, Director, Tax Forms and Pubs
Bob Erickson, Sr. Technical Advisor, Tax Forms and Pubs

Welcome & Roll Call/Quorum

Al Rodriguez welcomed everyone and thanked them all for coming. Quorum was met.

Introduction of Guest

None present

Review of December 13, 2007 Meeting Minutes

December minutes were approved as written.

Update from Tax Forms & Pubs Office

Patty Wagner gave update that Pub 560 will be available online February 15th.

Lou Kapugi is working on Pub 590. He is not present on the call therefore; Al Rodriguez will speak to Lou and get his update/progress back to Inez. Joe Holley asked when pubs are reviewed are we looking for clarity and the way it's worded. Bob Erickson answered back with "we are looking from the taxpayer's point of view. Whatever you don't understand or is not clear. There is no limit on what you can or cannot comment on as long as it does not involve tax law change". Ken Wright partnered with Max Scott on notices to use a form to bring uniformity to the way that we respond back to the IRS. Bob Erickson stated that the PDF format was very helpful and that he liked that process.



Sue Sottile thanked the group and stated that the more information given the better the change will be. When providing comments be as detailed as you can be.

Update from Language Services Office

Maritza stated that she would like for TAP to review Publication 4445D format and content. Provide feedback as to how we could improve this product. When providing feedback please consider the following:

1. **Should we market this product to other audiences and how do you see this product benefiting other audiences?**
2. **Should the sections be divided differently or is there any other format the team recommends we consider?**
3. **How could we improve this product?**

Please provide us your recommendations in order of importance.

Maritza would also like for the panel to Review listing of forms and publications available in Spanish, using as a reference Pub 4445D. Determine if there is a topic currently not available in Spanish and for which the team considers important in assisting Spanish-speaking taxpayers with meeting their tax responsibilities. Once the team identifies a topic, Publication 910 can assist you in determining if there is an English product addressing such topic. Please provide your recommendations as to what products you would like the Service to consider for translations in order of importance and include a business reason for each request. Recommendations can cover both individuals as well as business taxpayers.

Maritza also informed the panel that the following products are currently in production:

Publication 334(SP), *Tax Guide for Small Business*
Publication 15(SP), *(Circular E), Employer's Tax Guide*
Forms 2848(SP), *Power of Attorney and Declaration of Representative*

Issues Discussion

1. **Issue 4517- Pub 560- Retirement Planning Status**
Pub 560 will not be available until February 15th.
2. **Issue 4518- Pub 590- IRA (Status)**
Al will speak with Lou Kapugi to get an update.

Face-to-Face Meeting

Meeting will be held in Washington, DC, June 11-13, 2008. We hope that all can attend. We are now getting all logistics in order.

Open Forum

Reagan Lynch, Kenneth Wright and Al Rodriguez have volunteered to work on Pub 4445D which has a due date of Wednesday March 26, 2008. Maritza would also like the responses back regarding Pub 910 on Wednesday May 21, 2008.

Closing--Meeting Survey reminder

Al asked everyone to please mark calendars with the date and time of the next meeting. Al asked Chris Freeman to put together his comments on Issue 4270 and send it to him.

Next Meeting is Tuesday, March 4, 2008 @ 2:00pm EST



***Certification: These minutes were approved by the committee by consensus on March 4, 2008.**