



## 2009 Meeting Minutes Tax Forms & Publications Issue Committee

- December 16, 2009
- November 4, 2009
- October 7, 2009
- September 2, 2009
- August 5, 2009
- July 1, 2009
- June 19-20, 2009
- May 6, 2009
- April 1, 2009
- March 4, 2009
- February 4, 2009

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**Taxpayer Advocacy Panel  
Tax Forms and Publications/MLI Issue Committee  
Annual Business Meeting  
Washington, DC**

- Wednesday, December 16, 2009
- Thursday, December 17, 2009

**Program Owners**

- Barnette, Carole
- Cheeks, Maria
- Wagner, Patty

**Designated Federal Official**

- Morizio, Louis

**Committee Members Present**

- Finestone, Sandra
- Fuentes, Luis
- Garant, Felecia
- Jackson, Robert
- Khan, David
- Kapugi, Louis
- Levine, Howard
- Mackie, Wayne
- Martyniuk, Lev
- Mossad, Elizabeth
- Mull, Robert
- Parrish, Charnia



- Rodriguez, Al (outgoing MLI Issue Committee Chair)
- Rollins, Jackie
- Taylor, Rita
- Thomas, Donald
- Waterman, Richard
- Wingard, Kelly

#### **TAP Staff**

- Babb, Rose
- Knispel, Marisa
- Odom, Meredith

**Wednesday, December 16, 2009**

#### **Welcome**

Waterman welcomed everyone and thanked them all for coming. Everyone introduced themselves including TAP staff. November minutes were approved.

He indicated that last year there were two issue committees - Tax Forms and Publications and Multi-Lingual Issue Committees -which were combined into one this year. Thus, the members agreed to name our committee the Tax Forms and Publications Issue Committee with the understanding that multi-lingual issues will also be worked by this Committee.

#### **Virtual Translation Office (VTO)**

Cheeks introduced herself as the Chief of this Office and explained the history of VTO which originated from Presidential Order 1666. The Office aims to provide products and services to the Limited-English Proficient (LEP) community. Originally, the VTO's assignment was to provide tax products mainly for Puerto Rico but later on the IRS recognized the same need for the mainland's Spanish-speaking taxpayers. The Office has partnered with Wage & Investment to offer translated customer service and they are also involved in reviewing Spanish ad campaigns.

Cheeks indicated that she will provide assignments in other languages, mainly in Spanish, to the Committee members.

#### **2009 Committee Accomplishments**

Waterman related the Tax Forms and Publications Committee accomplishments of 2009. He also indicated that there were some issues remaining from last year that the Committee might be interested to continue working this year. Among their assignments were Like-Kind Exchange form, Schedule L, Schedule M, form for the First-Time Homebuyer, and forms dealing with business expenses.

As the outgoing Committee Chair, Waterman thanked the members and the TAP staff for their support.

As Chair of 2009's Multi-Lingual Issue Committee, Rodriguez summarized this Committee's accomplishments. He indicated that the Spanish translations of Publication 17 and Publication 596 were reviewed for language clarity and content. The Committee also reviewed the glossary of tax terms, Publication 850, and added some terminology not previously included. They also provided ideas for the Multi-Lingual Office of organizations this Office could contact for the distribution of their products. Last, this Committee worked on a DVD titled "Basic Tax Responsibility" that was done in Spanish.



Rodriguez also thanked everyone for their support. He has now completed his three-year TAP membership.

### **Program Owners' Presentation**

Wagner indicated that the Forms & Publications Office is operating on a continued resolution budget and therefore, their funding is limited. She provided a little background on the work done by this Office.

Wagner provided some assignments for the members in order of priority: Form 5405, which deals with the credit for the homebuyer, Publication 519, *U.S. Tax Guide for Aliens*, and Forms 1099-B and 1099-K.

Barnette joined the meeting in the afternoon and spoke about the IRS's database that stores legislative issues affecting IRS forms and publications. She also spoke about the "Ask the tax expert" website and the work this Office does in conjunction with other IRS organizations. She explained that her office receives suggestions on the forms and the publications from various sources including other federal advisory committees such as IRSAC and IRPAC.

Barnette explained the production timeline when it comes to creating or revising the forms and publications. Currently, most products – including e-file products- must be completed by June 30th of this year. She added that the IRS forms are the last [products to be written/reviewed to avoid revisions as legislation may change.

Barnette also spoke of a pilot program on the truncation of the Social Security Number on information documents such as forms 1099s and Form 1098. Hopefully, this program would accomplish reducing identity theft.

### **Thursday, December 17, 2009**

#### **Announcements**

Morizio asked the members to inform the staff if they cannot attend a teleconference or meeting. As a courtesy, at the beginning of the year and until we get to know each other, everyone should state his/her name when speaking on teleconference calls. Morizio also spoke of the TAP's website, TAPSpace that is used to post agendas, minutes, pre-read material and other information relevant to our assignments. Pre-reads are found in the Reading Room section of this site and are archived under our Committee. Morizio took the time to define "consensus" which is the rule for TAP members to come to decisions - to agree not only on issues that need to be elevated to the IRS but for any other activity.

#### **Election for Chair and Vice Chair**

Lev Martynuik was elected as the Chair and Donald Thomas as Vice-Chair.

#### **Discussion of Administrative Issues**

All members agreed to hold the monthly teleconferences on the second Thursday of each month at 1:00pm E.T. The date for the face-to-face meeting was tentatively scheduled for May 13th through the 15th, including days for travel. The location for this meeting will be in NYC, Santa Fe, NM or Denver, CO. A cost comparison for these cities will determine the location.

#### **Strategy for 2010 Area Committees' Referrals**

Wagner explained how TAP Area Committee proposals dealing with IRS forms and publications issues must be referred to our TFP Issue Committee. The practice is to avoid losing time on good ideas that could be implemented on these forms/publications.



**Closing**

Martinyuk explained that he is available for questions any time. He thanked all the members and staff.

Next meeting will be an administrative teleconference on January 21st at 1:00 PM ET.



**Taxpayer Advocacy Panel (TAP)  
IRS Forms & Publications  
Wednesday, November 4, 2009 12:00pm EST**

**Designated Federal Official (DFO)**

Nancy Ferree, TAP Program Manager, Plantation, FL

**Members Present**

Craig Capehart  
Robert Jackson  
Sabby Jonathan  
Robert Mull  
Rita Taylor  
Donald Thomas  
Richard Waterman  
Kelly Wingard

**Members Absent**

Sandra Finestone  
Felicia Garant  
Anne Khan  
Lev Martyniuk  
Kenneth Wright

**Program Owners**

Patty Wagner  
Carole Barnette

**Staff Present**

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

**Welcome & Roll Call/Quorum**

Rich Waterman asked Anita to take roll.

**Introduction of Guest**

None

**Approval of Previous Minutes**

October minutes were not approved quorum not met.

**Annual Meeting Update**

Richard Waterman asked the program owners if they would have issues to work on during the 5-hour meeting slot. The program owners answered they will have issues to present at the Annual Meeting.

Waterman asked if anyone has heard anything regarding members choosing issue committees. Patty Wagner mentioned that W&I have not submitted the issues as yet, and Nancy Ferree added that everyone will know before the Annual Meeting.

Waterman stated he is going to begin putting together the agenda for the Annual meeting, if anyone has input please email him.



Waterman also wanted to know if any of the issue committee was having dinners. He said that instead of having a dinner, he may put together a social hour.

### Elevated Issues

Referred—Issue 5665—Publication 535 Business expenses on 10/16.

Response Received—Issues 5334—New revision of Form 5405 New Home buyer credit—Marianne Ayala stated, since it was similar to the comments on 5174 they accepted and covered between the two issues.

Response received on Issue 5666—Publication 525 (Taxable & Nontaxable Income)—of the 15 of the comments 11 were accepted by the IRS to implement. Marianne posted the information on TAP Space for everyone to read.

### Area Issues (New)

Issue 5109—Power of Attorney Bulk Termination by practitioner—issue was sent to program owner on 10-14-2009.

Issue 5443—Release date from form 4257 for interest trust information. Referred by Area 4 and issue was sent to program owner 10-02-2009.

Issue 5568—Brochure for Tax situation involving the elderly. Referred by Area 6 and issue was sent to program office 10-16-2009.

### Response Received

**Issue 5036**—DROPPED: Form 8288 has been going through an update the past several months.

These changes included adding "qualified substitute" per IRC 1445(b)(9)(A), adding a discussion of late filing of certification or notices per RP 2008-27, and clarifying the filing of multiple Forms 8288-A with Form 8288. Form 8288 is ready to be released to print at this time. Since some of the problems indicated by the committee are problems of processing and understanding, it is hard to say definitively whether some of the changes made to Form 8288 this year will help. Forms 8288-A and 8288-B were last changed with Revision 11-2006. We would like to suggest the best approach at this time would be to release Form 8288 to print as it is and address all three forms at a later point in time paying particularly close attention to the titles and references to the various entities and players on the forms to ensure they are addressing the same parties.

**Issue 5635**—New Forms— DROPPED: The IRS would run out of letters if schedule letters could not duplicate. The IRS feels that taxpayers would wonder about the gaps if letters were skipped. The IRS does feel that many taxpayers will not be confused by the fact that the schedules to F1040 and F1120 share the same letters.

**Issue 5800**— Form 1041 Instructions—ACCEPTED: The response is directed to each of the three proposed paragraphs to be included under Depreciation, Depletion, and Amortization on page 18 of the 2008 Instructions for Form 1041. My proposed solutions will be included in the 2010 Instructions for Form 1041. **(Paragraph 1**—we can include something similar to your proposed language under Depreciation, Depletion, and Amortization. **Paragraph 2**—we are clear in our current discussion that section 179 does not apply to an estate or trust and will not be adopting your proposed language. However, the thrust of this paragraph appears to be how to figure the basis of a partnership or S corporation. The Instructions for Schedule K-1 for Form 1065 and Form 1120S each contain a worksheet to figure the basis. **Paragraph 3**—we will not be adopting this language as proposed and will not include language under the discussion for Depreciation, Depletion, and Amortization since that discussion is directed to filers under Subparts B, C, and D of Subchapter J. However, we recently received a number of inquiries regarding Qualified Subchapter S Trusts (QSSTs) and noticed that we do not have a discussion about them. We will add a discussion about QSSTs and include it under Special Filing Instructions since these trusts generally do not follow the rules under Subpart B or C.)

**Issue 5811**— Font Styles and Sizes— ACCEPTED: **1.**A change was already made for 2009. The tax table typeface was changed to Helvetica for the 2009 instructions. **2.** The shading in the Publications and regular instructions is set to 30% black. The shading in the over-the-counter version of the 1040 instructions is set to 15%. The publications and regular instructions share the same code for tables.



The darker density was used in the regular instructions rather than the lighter density used in the 1040 in order to support the shading of the activity codes table. We shall reduce the density of the shading as requested.

**Update for Tax Forms and Pubs Office**

Patty Wagner and Carole Barnette didn't have anything new to share. Carole Barnette gave a brief bio on herself to the panel members. She is the replacement for Bob Erickson in support of the Tax Forms and Pubs Issue Committee.

**Issue Discussion/Subcommittee Reports—Active Issues**

Issue 5664: Form 8863—Education Credits and Instructions—Rita Taylor reported the IRS did a great job with revising the 2009 version. Some wording still needs to change, but it is ready to forward.

Issue 5562: Married Filing Jointly (MFJ) vs Married Filing Single (MFS)—Comprehensive List of Items Affected—Rita Taylor is spearheading this issue. The issue came from Area 4. Taylor said that she is going to respond to what she received from Ayala. She also stated that there is no need to put a subcommittee together.

**Open Forum & Public Input**

Ferree congratulated Sabby Jonathan as TAP Chair for 2010.

**Analyst Announcement**

Ayala announced she is pregnant and will be going on maternity leave soon. She will not be attending the Annual Meeting. Donna Powers will be taking over her duties while she is out, please copy Donna Powers on all emails.

**Closing--Meeting Survey reminder**

Waterman thanked everyone for attending and a reminder to complete the meeting survey.

**The Next Meeting is a face-to-face in Washington, DC on December 16, 2009, 12:00pm EST.**

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



**Taxpayer Advocacy Panel (TAP)  
IRS Forms & Publications  
Wednesday, October 7, 2009 12:00pm EST**

**Designated Federal Official (DFO)**

Nancy Ferree, TAP Program Manager, Plantation, FL

**Members Present**

Felicia Garant  
Sabby Jonathan  
Anne Khan  
Lev Martyniuk  
Robert Mull  
Rita Taylor  
Donald Thomas  
Richard Waterman  
Kenneth Wright

**Members Absent**

Craig Capehart  
Sandra Finestone  
Robert Jackson  
Kelly Wingard

**Program Owners**

Patty Wagner

**Staff Present**

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

**Welcome & Roll Call/Quorum**

Rich Waterman asked Anita to take roll.

**Introduction of Guest**

Joseph Holley,

**Approval of Previous Minutes**

June, August and September minutes were approved by consensus.

**Update from Joint Committee Meeting**

Richard Waterman discussed the Annual Meeting in December. He stated that Issue Committees have five hours to meet. He asked Patty Wagner if she could have new issues for the committee to work. He asked if she could have them to us during next month's call. He also mentioned having a dinner Thursday night and if anyone have thoughts about it please let him know.

Sabby Jonathan volunteered to contact the TAP Chair Charles Davidson and ask him to put a social schedule together so people can know what is already planned.

**Elevated Issues**

Marianne Ayala reported that TF&P Issues (4356, 4417, 4993, & 5666) have all been elevated to the program owners. Issues 4356, 4417 and 5666 were sent 10/5/2009 with no response yet. Issue 4993





was elevated 8-7-2009; the response from the Program Owner is as follows: the recommendation will be adopted. Ayala will put all comments from program owners on TAP Space for everyone to see.

### **Issues from Area Committees**

**Issues 4747**—issue was sent back to Area 1; program owner does not agree with recommendation.

**Issue 4771**—referred by Area 4, issue was accepted. Response—will adopt this recommendation.

**Issue 4883**—referred by Area 1, issue was sent to MLI because it is no longer a TF&P issue.

**Issue 4926**—referred by Area 3, issue was dropped, in order for a request for a collection Due Process hearing to be timely it must be received by the originating office within the 30 day span or postmarked with in the 30 days and addressed to the originating office.

**Issue 5127**—referred by Area 3, issue was dropped. Response—allowing direct deposit for some Form 1040X refunds could be offered on a limited basis; however, the numerous barriers and constraints associated with this option render it implausible.

**Issue 5193**—referred by Area 2, issue was dropped because the Schedule H was already reviewed with issue 3900.

**Issue 5260**—referred by Area 4, issue was combined with issue 5664. The program owner decided to have the TF &P committee work all the Education Credits together.

**Issue 5295**—issue dropped, cannot control late legislation, which drives the revisions of many of our tax products.

**Issue 5340**—referred by Area 3, issue accepted. Wording in the first sentence in Caution under Line 15 will be changed to read only include on Line 15 distributions from your Health Savings Account (HSA) that were used to pay you for qualified medical expenses not reimbursed by insurance or other coverage you incurred after the HSA was established.

**Issue 5356**—issue dropped, program owners rejected-according to the EITC staff the pub is already in the process of having a major rewrite in time for this year's tax forum.

**Issue 5420**—issue dropped, program owners stated the information on tax credits is available in Publications 17 (individual) and 334 (business). Both contain comprehensive listings of tax credits. They do not feel there is a need for a separate publication.

**Issue 5474**—referred by Area 6, issue dropped. The program owner said their research shows that tax packages can be ordered on line.

**Issue 5489**—referred by Area 6, issue dropped. The program owner said they see no distinction between the two titles. They do not feel the proposed change is less misleading than the original title.

**Issue 5508**—referred by Area 1, issue accepted. The response is; there was an error on line 11 of Worksheet 10 in Pub 919. The reference to line four of worksheet 1 was corrected to reference line 2 of worksheet 1. Pub 919 has been revised and posted to IRS.gov.

**Issue 5531**—referred by Area 1, issue dropped. Response; the IRS always spells out the words for an acronym the first time it is listed. However, if Area 1 can provide an example of this, we will research their request.

**Issue 5548**—referred by Area 2, issue dropped. Response; the child's SSN is listed on the form 1040 and it is not needed on Form 8832.

**Issue 5549**—referred by Area 2, issue dropped. Response; the purpose of Part 1 is to determine eligibility of an innocent spouse claim. Taxpayers need to answer these questions to determine eligibility.

**Issue 5562**—referred by Area 4, issue dropped. Response: the disadvantages of the Married Filing Separately filing status are explained in Pub 501(pages 6-7), and Pub 17 Chapter 2 (page 22), under Married Filing Separately Special Rules. The IRS feels that this should meet the needs of taxpayers.

Rita Taylor did not agree with the IRS stating that the form meets the needs of the taxpayer. Wagner read the response. There was some discussion regarding the discrepancies for states like California and Ohio. Wright mentioned that it is possible it was rejected because it deals with State Law. The committee is going to resubmit with suggested language and include examples of Ohio and California. It was also suggested to have a conference call with the SME.



Ayala informed the committee that she is going to create a research report for each of the mentioned issues and put on TAP Space for tracking purposes just as she has done for the issues that came directly from the program owners.

**Update for Tax Forms and Pubs Office**

Wagner brought goodbyes from Bob Erickson. Bob asked her to thank the entire committee for all the support they provided to the Tax Forms and Pubs Office throughout the years. Wagner informed that Curt Freeman is Bob's replacement. He will not be replacing him on TAP. Carole Barnette will be replacing Bob on TAP.

Wagner added Pub 525 as a request for the panel to review. Ayala said that Issue 5666 is Pub 525 and it was elevated last week.

Wagner said that she did receive the information for Form 56. She has sent it to be assigned, but because there were so many changes, it may take some time. She has asked for feedback by December 7. She is hopeful that she can report something during the Annual Meeting.

**Issue Discussion/Subcommittee Reports—Active Issues**

Issue 5664: Form 8863—Education Credits and Instructions—Rita Taylor reported the team is starting over because they were working off 2008 and they just received 2009. There is a tremendous difference in the two forms.

Issue 5665: Pub 535—Business Expense—Sandra Finestone stated they have everything completed and will send to Ayala by the end of October.

Issue 4683—Campus Addresses for PDS---Kenneth Wright reported that it is complete sent it to Ayala to forward to the program owner.

**Open Forum & Public Input**

Joe Holley thanked the ladies in the Area 2 office for the support and the kindness they have shown him over the past two years. He said that it has been a good experience.

Wagner informed the committee that the Multilingual Issues Committee would be combined with Tax Forms and Pubs next year.

**Closing--Meeting Survey reminder**

Waterman thanked everyone for attending and a reminder to complete the meeting survey.

**The Next Meeting is a teleconference on November 4, 2009, 12:00pm EST.**

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



**Taxpayer Advocacy Panel (TAP)  
IRS Forms & Publications  
Wednesday, September 2, 2009 12:00pm EST**

**Designated Federal Official (DFO)**

Nancy Ferree, TAP Program Manager, Plantation, FL

**Members Present**

Sandra Finestone, Irvine, CA  
Felicia Garant, Falmouth ME  
Joseph Holley, Barboursville, WV  
Robert Jackson, Middletown, RI  
Sabby Jonathan, Palm Desert, CA  
Anne Khan, Chicago, IL  
Robert Mull, Ann Arbor, MI  
Rita Taylor, Cincinnati, OH  
Richard Waterman, Campbell, CA- Chair  
Kelly Wingard, Decatur, IL – Vice- Chair

**Members Absent**

Craig Capehart, Dallas, TX  
Lev Martyniuk, Cincinnati, OH  
Donald Thomas, Richmond, VA  
Kenneth Wright, Chesterfield, MO

**Program Owners**

Patty Wagner

**Staff Present**

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

**Welcome & Roll Call/Quorum**

Rich Waterman asked Anita to take roll.

**Introduction of Guest**

None Present

**Approval of Previous Minutes**

July minutes were approved by consensus.

**Update from Joint Committee Meeting**

Waterman discussed topics from the Joint Committee meeting as it pertains to Issue Committee. He shared that Issue Committees now have 5 hours of meeting time during the Annual meeting in December. He asked Patty Wagner to bring issues with her now that the committee will have more time to meet. He also sent a request out to members to run for Chair and Vice Chair.

He also asked for opinions for having a dinner for the Issue Committee. Please email Waterman if you have any comments or suggestions.

**Update for Tax Forms and Pubs Office**

Wagner informed the committee that Bob Erickson would be retiring at the end of October. He will



make the meeting next month to say his goodbyes. She also informed that the W & I Director would also be retiring at the end of the year.

She has no new issues on the table.

Wagner told them that they are in the process of doing focus groups on the Schedule L. She said that there is a lot of conversation on it.

#### **Issue Discussion/Subcommittee Reports—Active Issues**

Issue 5664: Form 8863—Education Credits and Instructions—Rita Taylor reported the subcommittee is still currently working on it. She said she would have an update for next month's meeting.

Issue 5665: Pub 535—Business Expense—Sandra Finestone stated she wanted to confirm that Felicia still wants to work on the issue. She will break the pub up and send it out to the committee. She stated there would be an initial report by next month's meeting.

Issue 5666: Pub 525—Taxable and Nontaxable Income—Joseph Holley reported he will be prepared to make a final recommendation to the full committee in two weeks.

Issue 4356—Form 56—Marianne Ayala reported she would contact Ken Wright for the final product. As soon as she receives it, she will forward to the program owners.

Issue 4417—Form 8824—Kenneth Wright was not present for the call. Ayala will get a status on this issue as well when she speaks to him.

#### **Open Forum & Public Input**

None

#### **Closing--Meeting Survey reminder**

Waterman closed the meeting and reminded everyone to complete the meeting surveys. Ayala informed everyone that she would be emailing the meeting surveys out, because the file is showing corrupt in TAP Space.

**The Next Meeting is a teleconference on October 7, 2009, 12:00pm EST.**

**Certification: These minutes were approved by the committee by consensus on October 7, 2009.**



**Taxpayer Advocacy Panel (TAP)  
IRS Forms & Publications (Administrative)  
Wednesday, August 5, 2009 12:00pm EST**

**Designated Federal Official (DFO)**

Nancy Ferree, TAP Program Manager, Plantation, FL

**Members Present**

Craig Capehart, Dallas, TX  
Sandra Finestone, Irvine, CA  
Joseph Holley, Barboursville, WV  
Robert Jackson, Middletown, RI  
Robert Mull, Ann Arbor, MI  
Rita Taylor, Cincinnati, OH  
Donald Thomas, Richmond, VA  
Kelly Wingard, Decatur, IL – Vice- Chair

**Members Absent**

Felicia Garant, Falmouth ME  
Sabby Jonathan, Palm Desert, CA  
Anne Khan, Chicago, IL  
Lev Martyniuk, Cincinnati, OH  
Richard Waterman, Campbell, CA- Chair  
Kenneth Wright, Chesterfield, MO

**Program Owners**

Patty Wagner

**Staff Present**

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

**Welcome & Roll Call/Quorum**

Kelly Wingard (Vice Chair asked Anita to take roll.

**Introduction of Guest**

None Present

**Elevated Issues and/or Responses of Elevated Issues**

Issue 5002 – Pub 946—How to depreciate property. Donna reported that the comments were received from the subcommittee and forwarded to the Program Owners July 21. We are now in the process of waiting on a response. Patty Wagner stated that we should hear something in September.

**Update for Tax Forms and Pubs Office**

Patty Wagner said that there have been multiple changes Form 8863 (Education Credits) due to legislation that just came through. The form was focus tested around the country and the results showed that many people did not understand how to complete the form. Wagner also wants the committee to work on Pub 535 (Business Expense) and Pub 525 (Taxable and Non-taxable Income). They ranked very low with customer satisfaction.

**New Issues Available**

Issue 5664—Form 8863 (Education Credits and Instructions)—Kelly Wingard and Rita Taylor. Rita Taylor is lead.



Issue 5665—Pub 535 (Business Expense)—Donald Thomas and Sandy Finestone. Sandy Finestone is the lead.

Issue 5666—Pub 525 (Taxable and Nontaxable Income)—The subcommittee consist of Joe Holley, Donald Thomas and Bob Jackson. Joe Holley is the lead.

**Issue Discussion/Subcommittee Reports—Active Issues**

Issue 4356—Form 56— Kelly Wingard reported that Felicia Garant sent and email out to the subcommittee. It just has to go through the quality reviewer before it is submitted for elevation.

Issue 4417—Form 8824—Ken Wright was not on the call, this report will carry to next month.

Issue 4993—Document Retention Method— Joe Holley reported this document is ready to be elevated to the Program Owners.

**Open Forum & Public Input**

None

**Closing--Meeting Survey reminder**

Wingard closed the meeting and Powers reminded everyone to complete the meeting surveys.

**The Next Meeting is a teleconference on September 2, 2009, 12:00pm EST.**

**\*Certification: These minutes were approved by the committee by consensus on October 7, 2009.**



**Taxpayer Advocacy Panel (TAP)  
IRS Forms & Publications  
Wednesday, July 1, 2009 12:00pm 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  
Robert Jackson, Middletown, RI  
Sabby Jonathan, Palm Desert, CA  
Anne Khan, Chicago, IL  
Robert Mull, Ann Arbor, MI  
Rita Taylor, Cincinnati, OH  
Donald Thomas, Richmond, VA  
Richard Waterman, Campbell, CA- Chair  
Kelly Wingard, Decatur, IL – Vice- Chair  
Kenneth Wright, Chesterfield, MO

**Members Absent**

Joseph Holley, Barboursville, WV  
Lev Martyniuk, Cincinnati, OH

**Program Owners**

None Present

**Staff Present**

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

**Welcome & Roll Call/Quorum**

Chair Rich Waterman welcomed everyone. He asked Anita Fields to take roll. Quorum was met.

**Introduction of Guest**

None Present

**Review of Previous Month Minutes**

The minutes from June will be reviewed on next month's call.

**Elevated Issues and/or Responses of Elevated Issues**

Marianne Ayala said there are no elevated issues as of today and there have not been any responses. She stated that there should be some issues to report next month, due to a couple of issues being completed.

**Update for Tax Forms and Pubs Office**

There is no current update.

**Issue Discussion/Subcommittee Reports—Active Issues**

Issue 5002--Pub 946—How to Depreciate Property— Donald Thomas reported he sent an email sharing the group responses to the entire committee. He also included a semi-final draft of the



group's findings of everyone that submitted. Once he receives all the comments from the face-to-face meeting break out session, he will prepare the final to submit, providing there is not another conference call needed.

Issue 4356—Form 56— Ken Wright reported that they are working on re-designing the entire form.

Felicia Garant asked about the format to submit recommended changes in. Ayala answered by stating that the format to use is on TAP Space.

Issue 4417—Form 8824—Wright reported that there is a few changes to be made and it should be completed soon. He stated that everything should be complete by the next meeting.

Issue 4993—Document Retention Method— Joe Holley was not on the call. Waterman reported that this issue is ready to go; he needs to integrate one last comment into the document. It should be ready to forward by next month's meeting.

**Open Forum & Public Input**

None

**Closing--Meeting Survey reminder**

Waterman reminded everyone to complete the meeting surveys.

**Next Meeting is a teleconference August 5, 2009, 12:00pm EST.**

**\*Certification: These minutes were approved by the committee by consensus on September 2, 2009.**





**Taxpayer Advocacy Panel (TAP)  
IRS Forms & Publications Face to Face Meeting  
June 19-20, 2009**

- Friday, June 19, 2009
- Saturday, June 20, 2009

**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  
Robert Jackson, Middletown, RI  
Anne Khan, Chicago, IL  
Lev Martyniuk, Cincinnati, OH  
Robert Mull, Ann Arbor, MI  
Donald Thomas, Richmond, VA  
Richard Waterman, Campbell, CA- Chair  
Kelly Wingard, Decatur, IL – Vice- Chair  
Kenneth Wright, Chesterfield, MO

**Members Absent**

Joseph Holley, Barboursville, WV  
Sabby Jonathan, Palm Desert, CA  
Reagan Lynch, Midland, TX  
Rita Taylor, Cincinnati, OH

**Program Owners**

Bob Erickson, IRS Program Owner  
Patty Wagner, IRS Program Owner

**Staff Present**

Marianne Ayala, TAP Analyst  
Anita Fields, TAP Secretary

**Friday, June 19, 2009**

**Welcome & Roll Call/Quorum**

Chair Rich Waterman welcomed everyone. He asked Anita Fields to take roll. Quorum was met.

Rich Waterman asked if anyone have something to add to the agenda please let us know. He want to ensure that everyone has input on the agenda. Nancy Ferree also asked if there was anything, the staff could do to help serve the panel better.

- The panel discussed the process of area committee's working issues that deals with tax forms and publications. It was determined that all issues pertaining to tax forms and pubs should go to the tax forms and pubs issue committee.

Nancy said that she will discuss the process with the Staff in order to eliminate confusion. She also suggested that this should be discussed at the beginning of each year.



Marianne Ayala informed the panel that she created an issue matrix. She will be placing this document on TAP Space from this day forward under General Information.

### **Introduction of Guest**

Swarna Vallurupalli, Member of the Public (Candidate for Area 5)

### **Review of Previous Month Minutes**

The minutes from May was approved by consensus with two changes.

### **National Office Report**

There was not any new information provided.

### **Elevated Issues**

The committee discussed the issues that were elevated to the IRS. The program owners explained any questions that members had as to why they did not accept recommendations.

Bob Erickson stated that the IRS has all credits available in Pub 17 and Pub 334 lists all business credits. Those are the two comprehensive tax publications.

Kelly Wingard asked if the Program Owners have any pet peaves that the committee should be aware of. Bob responded with when you send up recommendations please make them actionable. Tell them what you want them to do.

### **Program Owners Presentation**

Bob Erickson and Patty Wagner gave an overview of 2009 Income Tax Law Changes. The power point presentation will be posted as an attachment after the Tax Forums are concluded.

Kelly and Rich asked if the IRS has an official release schedule for new tax forms. Bob responded, yes, there is a place where the official release schedule is located within the IRS website.

Rich asked about the possibility of having a My IRS, where you can pull up your tax transcripts and other personal tax information.

Patty Wagner stated that they do not have any new issues right now, but they will have a new form coming out in early to middle July.

Patty updated the committee on the input on Pub 3402, LLC. She mentioned that they created a larger pub based on the input from the committee and other focus groups conducted.

### **Round Table Discussions of Procedures**

The committee discussed how to separate the recommendation from the IRS response. They also decided that before each monthly meeting that they will do a recap to ensure each one will be brought up to speed on what transpired the month before.

The members had a question about TAPSpace. Marianne gave an overview of TAPSpace of how to find information on Tax Forms and Pubs.

### **Focus Group (Schedule L)**

Patty explained that a focus group is a discussion on topics. There is plenty of interaction and it is just an opinion. We use focus groups to see how the process works, not to get it right or wrong.



Panel members will read a scenario. Based on the scenario will they will complete a Schedule L. Once complete the Patty Wagner and Bob Erickson will ask certain questions.

Ken Wright complimented the layout. He also stated that he do not like jumping back to other lines to get information. Ken mentioned that he liked that he only had to refer to the instructions once. He stated that on Line #5 the birth date and the blind should be switched or just eliminate the first half of the question. He also stated that there is a lot of back and forth on Lines #19 & 20.

Sandra Finestone complimented the wide space.

Nancy Ferree mentioned that Line #12 has smaller font than the other lines.

Bob Jackson and Felicia Garant said that the wording of line #5 should read: if you or your spouse were born before January 2, 1945 or blind and if yes, multiply the number on Form 1040 line 39a or Form 1040A line 23a by \$1,100(\$1,400 if single or head of household). Otherwise, leave blank.

Kelly Wingard suggested changing line#5 to a check box format. She also suggested adding the word vehicle in front of tax on line #10.

Donald Thomas suggested listing what taxes qualify and add comments about states that do not have sales tax.

Multiple members made comments on line #12. Bob Mull did not feel the instructions were helpful, but everyone else felt that it helped to understand how to calculate the answer.

#### **Issue Discussion/Subcommittee Reports—Active Issues**

**Issue 4356—Form 56 (Notice Concerning Fiduciary Relationship)** — Ken Wright mentioned that the issue brought up in Area 6 states that there should be a difference between the Form 56 and the Form 2848, Power of Attorney and Declaration of Representative.

The subcommittee believes the form is especially appropriate today with an aging population and the increasing use of private fiduciary arrangements through durable powers of attorney and living trusts.

Ken will add one change and forward to Marianne, and she will forward to the Program Owners.

**Issue 4417—Form 8824 (Like Kind Exchanges)**—Ken Wright stated there were two concerns, Line 13 and Line 15. Ken explained the technical aspects of the issues with the form. Ken states that Line 13 is correct and understandable. He believes that Line 15 has a little merit. He suggests that there is a worksheet added to the instructions.

Ken will forward to Marianne and she will forward to the Program Owners.

**Issue 4993—Document Retention Method**— Rich Waterman stated that the subcommittee would work on this issue and have it ready for the program owners today.

**Issue 5002--Pub 946—How to Depreciate Property**— Donald Thomas reported that the subcommittee met on April 27. Donald divided the publication amongst the subcommittee members and each member is going to do a portion of the publication. The subcommittee agreed to have feedback to Donald by May 27. Donald stated that out of the 7-subcommittee members he has received only five and will have something ready by the 25th. Rich suggested that we review the document this afternoon.



### **Subcommittee Break-Out Sessions**

The committee broke out into subcommittees to work on Issue 4356 (Form 56) and Issue 5002 (Pub 946).

### **Wrap-Up Day One and Closing Remarks**

Waterman told everyone to meet in the lobby at 5:45 for dinner.

### **Saturday, June 20, 2009**

#### **Welcome/Announcements**

Rich Waterman called the meeting to order. Anita Fields gave instructions on completing travel expense and travel vouchers.

#### **Roll Call/Quorum**

Roll call complete and quorum met. All members present on 6/19 were present on 6/20 to include the member of the public.

#### **St. Louis Local Taxpayer Advocate (LTA) Presentation**

Peggy Guinn LTA from St. Louis gave a presentation on the services the LTA office provides to taxpayers. Peggy also discussed the National Report to Congress and the most serious problems taxpayers face. She discussed the other programs that fall under the Taxpayer Advocate Service (TAS).

Felicia Garant asked what experience has the LTA office has with fraud. She responded that the biggest fraud that they experience is Identity Theft. The IRS has established an Identity Theft Unit (IAU).

Peggy discussed the outreach that the LTA has and the partnerships with the different operating divisions with the IRS.

#### **Alternative Media Center**

The committee watched a media video regarding to the Alternative Media Center. Marianne told the members to email her any questions, she will forward on to the media center, and then forward responses back.

#### **Wrap-up Day Two & Closing Remarks**

Nancy reminded everyone that Marianne attached the Tax Forms and Publications (TFP) procedures on how to work issues pertaining to TFP that comes through areas. . Each member should report back to the committee through their areas to assure the procedures are being followed.

Rich Waterman adjourned the meeting and thanked everyone for attending.

**Next Meeting is a teleconference on July 1, 2009, 12:00pm EST.**

**\*Certification: These minutes were approved by the committee by consensus on October 7, 2009.**



**Taxpayer Advocacy Panel (TAP)  
IRS Forms & Publications  
Wednesday, May 6, 2009 12:00pm EST**

**Designated Federal Official (DFO)**

Nancy Ferree, TAP Program Manager, Plantation, FL

**Members Present**

Craig Capehart, Dallas, TX  
Sandra Finestone, Irvine, CA  
Joseph Holley, Barboursville, WV  
Sabby Jonathan, Palm Desert, CA  
Anne Khan, Chicago, IL  
Lev Martyniuk, Cincinnati, OH  
Robert Mull, Ann Arbor, MI  
Rita Taylor, Cincinnati, OH  
Donald Thomas, Richmond, VA  
Richard Waterman, Campbell, CA- Chair

**Members Absent**

Felicia Garant, Falmouth ME  
Robert Jackson, Middletown, RI  
Reagan Lynch, Midland, TX  
Susan Slack, Duluth, GA  
Kelly Wingard, Decatur, IL – Vice- Chair  
Kenneth Wright, Chesterfield, MO

**Program Owners**

None Present

**Staff Present**

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

**Welcome & Roll Call/Quorum**

Chair Rich Waterman welcomed everyone. He asked Anita Fields to take roll. Quorum was met.

**Introduction of Guest**

None Present

**Review of Previous Month Minutes**

The minutes from April were approved by consensus.

**Update from Program Owners**

Marianne Ayala reported that Bob Erickson and Patty Wagner are currently in travel status. They do not have any updates at this time. Marianne stated that she did ask them for information regarding the focus group pertaining to Schedule M. The program owners have not received the final version of the feedback, which was accepted from the TAP members. The only thing Patty was able to tell Marianne is that most of the panel members on the focus group liked version A and that was the version selected. The other specifics will probably not be available until next month, but she will keep us updated.



**Issue Discussion/Subcommittee Reports—Active Issues**

Issue 5001-- Pub 550—Investment Income & Expenses—Anne Kahn reported that she sent out a compilation of everyone’s input. She stated that it is now ready to forward to Program Owners.

Issue 5002--Pub 946—How to Depreciate Property— Donald Thomas reported that the subcommittee met on April 27. Donald divided the publication amongst the subcommittee members and each member is going to do a portion of the publication. The subcommittee agreed to have feedback to Donald by May 27. He will review at that point and determine if there is more work to be done and if not he will writeit up and try to have it by next meeting.

Issue 4356—Form 56— Ken Wright not available for update.

Issue 4417—Form 8824—Wright not available for update.

Issue 4993—Document Retention Method— Joe Holley reported that all committee members have responded with their input. Joe is going to send back out to the committee for final review and it should be wrapped up within a month.

Issue 5070—Form 1040EZ Instructions— Donald Thomas reported that the draft have been forwarded to Marianne and it has been forwarded to the Program Owners.

Issue 5334—Form 5405—Bob Mull reported he sent emails out and did not receive any additional information. Bob will send to Marianne to close out issue.

**Face-to-Face Meeting Update**

Nancy stated that we would be meeting in St Louis, MO. Travel is on June 18 and the meeting will be held on June 19 from 8 am until 5 pm and June 20 from 8 am until 3 pm. . Travel home will be on June 20 after the meeting ends at 3:00 pm.

**Open Forum & Public Input**

None

**Closing--Meeting Survey reminder**

Waterman reminded everyone to complete the meeting surveys.

**Next Meeting is the face-to-face on June19-20, 2009, 8:00am EST.**

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



**Taxpayer Advocacy Panel (TAP)  
IRS Forms & Publications/Language Services  
Wednesday, April 1, 2009 12:00pm EST**

**Designated Federal Official (DFO)**

Nancy Ferree, TAP Program Manager, Plantation, FL

**Members Present**

Craig Capehart, Dallas, TX  
Felicia Garant, Falmouth ME  
Joseph Holley, Barboursville, WV  
Sabby Jonathan, Palm Desert, CA  
Anne Khan, Chicago, IL  
Robert Mull, Ann Arbor, MI  
Rita Taylor, Cincinnati, OH  
Donald Thomas, Richmond, VA  
Richard Waterman, Campbell, CA- Chair  
Kenneth Wright, Chesterfield, MO

**Members Absent**

Sandra Finestone, Irvine, CA  
Robert Jackson, Middletown, RI  
Reagan Lynch, Midland, TX  
Lev Martyniuk, Cincinnati, OH  
Susan Slack, Duluth, GA  
Kelly Wingard, Decatur, IL – Vice- Chair

**Program Owners**

Patty Wagner, Tax Forms and Pubs

**Staff Present**

Marianne Ayala, TAP Analyst  
Anita Fields, TAP Secretary

**Welcome & Roll Call/Quorum**

Chair Rich Waterman welcomed everyone. He asked Anita Fields to take roll. Quorum was met.

**Introduction of Guest**

None Present

**Review of Previous Month Minutes**

The minutes from March were approved by consensus.

**Update from Program Owners**

Patty Wagner said that she has nothing new for the committee to work on. She gave a report to Marianne Ayala with the responses from the work that the committee has already worked.

Waterman asked Wagner if area committees could send an email or something for more clarification on responses that are received from her office. Patty said yes, but they must come through Ayala.

**Issue Discussion/Subcommittee Reports—Active Issues**

Issue 5001-- Pub 550—Investment Income & Expenses—Anne Kahn reported she would pull together



all new input and present the document once more to the subcommittee to receive final comments. She should have document completed by 15 April.

Issue 5002--Pub 946—How to Depreciate Property— Marianne reported that Jeff Kennedy resigned. She asked that someone step-up and be the lead. Donald Thomas volunteered to step-up to be the lead and Rich Waterman volunteered to join the subcommittee.

Issue 5174--Form 5405—First Time Homebuyers Credit—Robert Mull reported that he is still waiting for input from his subcommittee members. He said he should have it completed by the next month's meeting.

Issue 4356—Form 56— Ken Wright stated that he sent information out to his subcommittee and he received a very nice response from Felicia Garant.

Issue 4417—Form 8824—Wright reported that he has been reviewing the Form 8824 and researching about the issue. He intends to write-up something to send out to the subcommittee. Targeted completion date is June.

Issue 4993—Document Retention Method— Joe Holley reported that he has had discussion with Bob Erickson and received guidance on how to approach this issue. Holley plans to share the information with the subcommittee by the end of this week. Holley states that this issue should be wrapped up by next teleconference.

Issue 5070—Form 1040EZ Instructions— Donald Thomas reported that he drafted a list of findings based on input from the other subcommittee members and forwarded them to Marianne Ayala and the other subcommittee members. He stated that once he receives feedback from the subcommittee members he would submit the findings by next month's meeting.

#### **Face-to-Face Meeting Update**

Marianne Ayala informed the committee that the location for the face-to-face meeting would be held in St. Louis, MO. The location of the meeting is the Sheraton Clayton Plaza. Anita will send information out at the beginning of May. Ayala will begin preparing the agenda next month, so please contact her with any input.

#### **Open Forum & Public Input**

None

#### **Closing--Meeting Survey reminder**

Waterman reminded everyone to complete the meeting surveys.

**Next Meeting is a teleconference May 6, 2009, 12:00pm EST.**

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





**Taxpayer Advocacy Panel (TAP)  
IRS Forms & Publications/Language Services  
Wednesday, March 4, 2009 12:00pm 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  
Reagan Lynch, Midland, TX  
Rita Taylor, Cincinnati, OH  
Donald Thomas, Richmond, VA  
Richard Waterman, Campbell, CA- Chair  
Kelly Wingard, Decatur, IL - Vice- Chair  
Kenneth Wright, Chesterfield, MO

**Members Absent**

Lev Martyniuk, Cincinnati, OH  
Robert Mull, Ann Arbor, MI

**Program Owners**

Patty Wagner, Tax Forms and Pubs

**Staff Present**

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

**Welcome & Roll Call/Quorum**

Chair Rich Waterman welcomed everyone. He asked Anita Fields to take roll. Quorum was met.

**Introduction of Guest**

None Present

**Review of Previous Month Minutes**

The minutes from February were approved by consensus.

**Response received from Elevated Issues**

Issue 3900—Schedule H—Marianne Ayala stated that there were many recommendations accepted from the IRS and some which were not. She has posted them on TAPSpace for everyone to review.

Issue 5003—Form 1040NR-- Ayala stated that there were many recommendations accepted from the IRS and some which were not. She has posted them on TAP Space for everyone to review.



Issue 5004—Form 1040 NR-EZ-- Ayala stated that there were many recommendations accepted from the IRS and some which were not. She has posted them on TAP Space for everyone to review.

**Update from Program Owners**

Patty Wagner spoke about the new schedule M. There are now two versions of this form. Wagner has asked for 6 volunteers to participate in a focus group to determine which form is the better form to use. She stated that she appreciated everyone who volunteered.

**Issue Discussion/Subcommittee Reports—Active Issues**

Issue 5001-- Pub 550—Investment Income & Expenses—Anne Kahn reported that they have pushed the deadline back to April 1st, because people are having difficulty due to the complexity of the publication.

Issue 5002--Pub 946—How to Depreciate Property—Jeff Kennedy stated that the new version is still not available. Patty stated that it will not be available until April.

Issue 5174--Form 5405—First Time Homebuyers Credit—Kelly Wingard reported that they have completed reviewing the form and is ready to elevate to the IRS. Patty stated now that the new form is out; she would like the committee to review that one as well. A new issue should be created for the new form.

Issue 4356—Form 56— Ken Wright stated that he sent an email to his subcommittee members and is now waiting to hear back with their input.

Issue 4417—Form 8824—Wright reported that he is still trying to get a handle on this one. He stated that it is extremely complicated. Wright said that he will try to have something out by the end of the week.

Issue 4993—Document Retention Method— Joe Holley reported that he met with his committee members and when Bob Erickson returns he will discuss the issues with him. He will then have something to write-up and will have a report out by next month's call.

Issue 5070—Form 1040EZ Instructions— Reagan Lynch reported that he has not had a chance to look at the document. He is still trying to understand what he is reading. He will finish looking over the document this afternoon and send his thoughts to his subcommittee. Then he will try to get the group together to discuss the issue.

**Face to Face Meeting Update**

Ayala reported that tentatively the face to face location is St. Louis, MO. We will have a definite decision by the end of the week.

**Open Forum & Public Input**

None

**Closing--Meeting Survey reminder**

Waterman stated that he has been receiving complaints about getting too many emails. Ayala informed the committee that she has developed a thread for each issue in the discussion room on TAPSpace for everyone to use to make their comments. Ayala said that she will speak with Steve Berkey and inquire about members receiving repetitive emails. Donald Thomas requested to be added to the subcommittee working on Issue 5001—Pub 550. Waterman reminded everyone to complete their meeting surveys.

**Next Meeting is a teleconference April 1, 2009, 12:00pm EST.**



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



**Taxpayer Advocacy Panel (TAP)  
IRS Forms & Publications/Language Services  
Wednesday, February 4, 2009 12:00pm 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  
Sabby Jonathan, Palm Desert, CA  
Reagan Lynch, Midland, TX  
Robert Mull, Ann Arbor, MI  
Richard Waterman, Campbell, CA- Chair  
Kelly Wingard, Decatur, IL – Vice- Chair  
Kenneth Wright, Chesterfield, MO

**Members Absent**

Robert Jackson, Middletown, RI  
Jeff Kennedy, Louisville, KY  
Anne Khan, Chicago, IL  
Lev Martyniuk, Cincinnati, OH  
Rita Taylor, Cincinnati, OH

**Program Owners**

Sue Sottile, Director W&I  
Bob Erickson, Tax Forms and Pubs

**Staff Present**

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

**Welcome & Roll Call/Quorum**

Chair Rich Waterman welcomed everyone. He asked Anita Fields to take roll.

**Introduction of Guest**

None Present

**Review December and January Minutes**

The minutes from December and January were approved by consensus. January's meeting was an administrative meeting and will not be posted to the website or the FACA database.

**Update from Program Owners**

**New Issues**

- Issue 4356—Form 56—Notice Concerning Fiduciary Relationship—Bob Erickson stated that there is a recommendation to change form 56. We would like for you to look at this form and give back comments on whether we should change the form or not. Erickson also referenced



Pub 583 and Pub 552. Ken Wright volunteered to lead this subcommittee, along with Rich Waterman, and Felicia Garant.

Wright asked Erickson if he mind if they modified the recommendation. Erickson answered not at all.

- Issue 4417—Form 8824—Like-Kind Exchanges—Erickson commented that he thought that they want the form expanded. He asked that the committee look at the form and give recommendations.

There was conversation on the TIGTA report and to clarify what was mentioned in the report. Erickson stated that he just wants the committee to review the form and balance taxpayer burden with simplification. The subcommittee consists of Bob Mull, Rich Waterman and Ken Wright. The lead for this subcommittee is Ken Wright.

- Issue 4993—Doc. Retention Method—Erickson stated that all that can be put in publications is what is governed by the IRS guidance. The committee will have to do research to see what is all ready covered by IRS guidance. The subcommittee will consist of Joe Holley, Kelly Wingard and Sandra Finestone, Rich Waterman and Sabby Jonathon with Joe Holley as lead.
- Issue 5070—Form 1040 EZ Instructions—Erickson stated he would like for the committee to review the form and instructions and determine whether the information pertaining to “Do you have to file”, is understandable. Reagan Lynch, Felicia Garant, Bob Mull and Craig Capehart will work this issue. Reagan Lynch is the lead.

#### **Issue Discussion/Subcommittee Reports—Active Issues**

Issue 5001-- Pub 550—Investment Income & Expenses—Waterman reported that Anne has a timetable and this issue is moving right along. Anne just wanted to know if they can move the timetable out a little. Marianne Ayala will email Anne to inform her to move the deadline.

Issue 5002--Pub 946—How to Depreciate Property—Holley reported that nothing has been done on this issue yet. The publication is not available yet.

Issue 5174--Form 5405—First Time Homebuyers Credit—Mull stated that he has not received comments from all of his subcommittee members as of yet. Mull stated that he would like to get comments from Jonathan, Ken Wright Robert Jackson and Wingard so that he can set up a conference call for the middle of February and have a final to report on next month’s call.

#### **Open Forum & Public Input**

None

#### **Closing--Meeting Survey reminder**

Rich Waterman reminded everyone to complete their meeting surveys.

**Next Meeting is a teleconference March 4, 2009, 12:00pm EST.**

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