



2010 Meeting Minutes Tax Forms & Publications / MLI Project Committee Meetings

- December 9, 2010
 - November 10, 2010
 - October 14, 2010
 - September 9, 2010
 - August 12, 2010
 - July 8, 2010
 - June 25, 2010
 - May 13, 2010
 - April 8, 2010
 - March 11, 2010
 - February 11, 2010
-

**Annual Meeting
TFP Issue Committee Teleconference
December 9, 2010
Washington, DC
9:15 am to 11:45am**

Program Owner

- Wagner, Patty
- Latham, Susan

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Davine, Jeffrey
- Fuentes, Luis
- Garant, Felicia, Vice Chair
- Hayden, Robert
- Holland, Richard
- Mackie, Wayne
- Martyniuk, Lev
- Oetken, Timothy
- Parrish, Charnia
- Rollins, Jackie
- Silva, Michael
- Thomas, Donald, Chair

Committee Members Absent

- Khan, David
- Levine, Howard
- Mossad, Elizabeth



TAP Staff

- Babb, Rose A.
- Knispel, Marisa
- Morizio, Louis
- Odom, Meredith

Other Attendees

None

Welcome

Martyniuk welcomed all to the annual meeting. Everyone introduced themselves including the TAP staff. Susan Latham, Director of Tax Forms and Publications thanked the members and the staff for the hard work done in the past year. Latham also indicated that the feedback on forms and publications her department receives from the TAP is invaluable and makes their job easier.

2010 Accomplishments

Martyniuk summarized the accomplishments of the Committee in 2010 by naming all the forms and publications reviewed:

- Form 5405, First Time Home Buyers Credit
- Publication 519, Tax Guides for Aliens
- 1099- B, Proceeds from Broker and Barter Exchange Transactions
- 1099-K – Merchant Card and Third Party Payment
- Form W-7 SP – Application for IRS Individual Taxpayer Identification (Spanish)
- Schedule K-1 Partner Share of Income
- Form 8822, Change of Address
- Schedule D, Capital Gains and Losses
- Form 2848 SP- Power of Attorney (Spanish)
- Publication 15 and 15A – Employer’s Tax Guide and supplement
- Form 706 and Instructions – Estate Tax Return
- Dollars vs. Dollars and Cents

Morizio added that our Committee must follow the procedure of submitting our reviews through the Joint Committee for approval. However, since at times our Program Owner will give us a short deadline, we will share the review with her in draft form prior to submitting it to the Joint Committee.

Chair and Vice Chair Election

Donald Thomas was elected Chair and Felicia Garant Vice Chair of the Committee.

Committee Structure

Thomas requested to be informed if any member will be unable to attend the subcommittee or the monthly Committee meeting. He also asked that everyone participate at the meeting and that those who may not have tax background should not be discouraged to provide input.

Administrative Issues

Members agreed to hold the face-to-face meeting May 4 through 6th in Denver, Miami, Seattle or New York. Babb will perform a cost comparison that will determine the final selection.

Quorum will be fifty percent of membership plus one- currently 8 members.

The monthly teleconference will be held on the 2nd Tuesday of each month at 2:00pm. Thomas suggested to members that they visit TAP Space for the meeting agendas. He also stated that Knispel will send a reminder each month.



Program Owner's Presentation

Wagner stated the following:

At times, changes are not made because of budget constraints, but the suggestions are acceptable. She also stated that she will discuss with the TAP Director the timing of submitting recommendations. Wagner mentioned that her staff receives a majority of recommendations at one time which does not allow them enough time to review efficiently. Wagner reiterated to the members, that they should tell her office how to change the forms, not just that it is not good. Wagner also stated that there is a template for members to state their comments.

There is a translation team for Chinese, Korean, Japanese and Russian, an Asian cadre was formed to review the translations.

The following assignments were given by Wagner to review:

- (1) Publication 502 Medical and Dental Expenses
Subcommittee: Garant – (Lead), Mackie, Fuentes and Silva
- (2) Publication 544 Sale and Disposal of Assets
Subcommittee: Rollins- (Lead), Hayden, Oetken and Holland
- (3) Publication 946 Depreciation
Not assigned to a specific subcommittee
- (4) Schedule F and Instructions
Subcommittee: Parrish- (Lead), Thomas, Oetken and Hayden

Closing: Thomas thanked everyone for attending the meeting.

Next Meeting: January 11, 2011 at 2:00 pm, EST.



**TFP Issue Committee Teleconference
November 10, 2010
1:00 pm EDT**

Program Owner

- Wagner, Patty

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Fuentes, Luis
- Garant, Felicia
- Martyniuk, Lev, Chair
- Mull, Robert
- Levine, Howard
- Thomas, Donald, Vice Chair
- Waterman, Richard
- Wingard, Kelly

Committee Members Absent

- Colon-Sacarello, Raphael
- Finestone, Sandra
- Jackson, Robert
- Kahn, David
- Kapugi, Louis
- Mackie, Wayne
- Mossad, Elizabeth
- Parrish, Charnia
- Rollins, Jackie
- Taylor, Rita

TAP Staff

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

Public Attendees

- Elliott, Lisa, Wage & Investment, Analyst
- Rasey, Howard, Wage & Investment, Analyst

Welcome

Thomas welcomed everyone to the call. Quorum was not met. The minutes for October were not approved and will be sent to TAP members via email by Analyst Knispel for their approval.

Program Owner Presentation

Wagner welcomed everyone and thanked the non returning members from TFP for their hard work. She stated that the TFP committee has made a lot of progress. Wagner also stated that her staff is very happy with the reviews and recommendations submitted by TFP members.

Subcommittee Report Out

Form 706 – Garant mentioned that she received some comments from her subcommittee and that she will be on time for the November 30th deadline.

Form 1040 – Thomas mentioned everyone is on track for their November 30th deadline.



Thomas stated that his subcommittee has placed Schedule D on TAP Space for the members to review and to vote on. Knispel stated that since there is no quorum, she will send the review of Schedule D via email to the members for their consensus.

Public Participation:

The public attendees did not have any comments or questions for the TFP members.

TAP Member Appointment

Waterman was elected to City Council in his home state Campbell, CA.

Closing Farwell: Thomas mentioned that the TFP has done a great job. He stated that non returning members should call in on future teleconference calls.

Martyniuk thanked the non returning members on TFP; and Wagner for her guidance. He also stated that it has been a pleasure serving with all on TAP- a great group of members.

Martyniuk mentioned that he may not be able to attend the Annual Meeting in December. Morizio stated that Vice Chair Thomas will conduct the meeting if Martyniuk cannot attend.

Morizio thanked those non returning members for their service to TAP. He asked those returning members to consider returning to the TFP Committee. In addition, Morizio mentioned that an email will be sent to all members from the Acting TAP Director, Steve Berkey asking members to indicate their choice of committees. Morizio stated that any members thinking about running for chair positions should keep this in mind for elections at the annual meeting.

Knispel thanked everyone on the committee for their work. She stated that this is the first year that the Brooklyn Office has worked with TFP and it was a great experience for the staff. She also thanked Wagner for her support on this Committee.

Fuentes, Thomas and Martyniuk thanked the Brooklyn TAP Staff for their leadership and guidance during the year and said the staff was very helpful and responsive.

Morizo and Knispel thanked staff members Babb and Odom for their support to the TFP Committee.

Next Meeting: Morizio mentioned that this is our last meeting for the TAP year. December begins the new TAP year with the Annual Meeting in Washington, DC.



**TFP Issue Committee Teleconference
October 14, 2010
1:00 pm EDT**

Program Owner

- Wagner, Patty

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Fuentes, Luis
- Kahn, David
- Mackie, Wayne
- Martyniuk, Lev, Chair
- Mull, Robert
- Levine, Howard
- Rollins, Jackie
- Taylor, Rita
- Thomas, Donald, Vice Chair
- Wingard, Kelly

Committee Members Absent

- Colon-Sacarello, Raphael
- Finestone, Sandra
- Garant, Felicia
- Jackson, Robert
- Kapugi, Louis
- Mossad, Elizabeth
- Parrish, Charnia
- Waterman, Richard

TAP Staff

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

Other Attendees

None

Quorum was met.

Welcome

Martyniuk welcomed everyone to the call. Quorum was met. The minutes for September were approved by consensus.

Program Owner Presentation

Wagner stated the following:

- She received feed back on Form 2848SP- Power of Attorney Declaration from TFP subcommittee. Some recommendations were accepted. On Form 8822- Change of Address, some recommendations were also accepted.
- She mentioned that tax packages will no longer be sent to taxpayers due to mail budget cuts. She also stated that some focus-group testing done this year determined that very few taxpayers are using the forms that were sent to them each year.



- She recently had a meeting with her Director, Susan Latham, TAP Director Shawn Collins, TAP Chair Sabby Jonathan and a few other TAP members to discuss the referral process used in 2010. She stated that overall, they were pleased, and her director has committed to ensuring that responses are handled timely going forward. Latham is also setting up a program in TFP specifically to track responses to cases that are actually closed with follow-up on her end. According to the group, response rates have been much slower this year. Wagner apologized and said that she is working on speeding up that process.
- At this meeting, Wagner informed the members that her Director will attend the TAP Annual Meeting as well as our Committee session. W&I Commissioner Rick Byrd is expected to attend the Annual Meeting as well.
- Her focus group tested Form 8822 (Change of Address) last week. The version tested was based on the recommendations made by TAP. The focus group liked the version recommended by TAP.

Morizio mentioned to Wagner that she should start thinking about the Annual Meeting agenda for TFP in December.

The following members will be leaving TAP this year:

1. Colon-Sacarello
2. Finestone
3. Jackson
4. Kapugi
5. Taylor
6. Waterman
7. Wingard
8. Mull
9. Martyniuk

Martyniuk mentioned that if members have a desire to run for chair and vice chair positions for 2011, he strongly encourages them to pursue it.

Subcommittee Report Out

Vice Chair Thomas stated that his subcommittee which includes Finestone and Parrish was assigned working on Schedule D (Form 1065) with the Instructions- Capital Gains and Losses. The due date for comments is October 30th. Thomas also said that he will have a report compiled by our next teleconference in November.

Form 706 – US Additional Estate Tax Return is worked on by Garant and it is due November 1st.

Form 1040 – three versions is assigned to Rollins’ subcommittee. The deadline to submit this project to Rollins is November 20th and to Wagner is November 30th.

Review of Publication 15-A

The full committee moved to approve the review and to send to the JC for elevation at the next JC teleconference on October 26th.

Public Participation: None.

Closing: Martyniuk thanked everyone for joining the call.

Next Meeting: Due to Veterans Holiday on Thursday, November 11th the teleconference has been moved to Wednesday, November 10th at 1:00 pm EST.



**TFP Issue Committee Teleconference
September 9, 2010
1:00 pm EDT**

Program Owner

- Freeman, Curtis

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Finestone, Sandra
- Fuentes, Luis
- Garant, Felicia
- Jackson, Robert
- Kahn, David
- Martyniuk, Lev, Chair
- Parrish, Charnia
- Rollins, Jackie
- Thomas, Donald, Vice Chair
- Wingard, Kelly

Committee Members Absent

- Colon-Sacarello, Raphael
- Kapugi, Louis
- Mossad, Elizabeth
- Mackie, Wayne
- Mull, Robert
- Taylor, Rita
- Waterman, Richard

TAP Staff

- Odom, Meredith

Other Attendees

None

Welcome

Martyniuk welcomed everyone to the call. Quorum was met. The minutes for June, July and August were approved by consensus.

Subcommittee Report Out

Vice Chair Thomas stated that everyone on his subcommittee has submitted their comments on Publication 15, Employer' Tax Guide. Thomas sent those comments to the TAP Staff for review and subsequent submission to Program Owner Wagner.

Khan's subcommittee will continue to review a copy of Publication 15A, Employer's Supplemental Tax Guide posted in TAP Space. A decision will be made on the member's comments at the next TFP teleconference on October 14.

Garant's subcommittee has their assignments on Form 706, United States Additional Estate Tax Return. Some feed back was received. Garant will check on her subcommittee's progress. The deadline for this project is November 30.

Rollins' subcommittee has not submitted any comments thus far on the three versions of Form 1040.



The deadline on this project is November 30 as well.

Public Participation: None

Action Plan

- Khan's subcommittee will review Publication 15A and provide feed back by the next teleconference in October.
- Vice Chair Thomas has volunteered to take a look at Schedule D, Capital Gains and Losses.
- Finestone has volunteered to take a look at Form 2848, Power of Attorney and Declaration of Representative.

Closing: Martyniuk thanked everyone for joining the call.

Next Meeting: October 14, 2010 at 1:00 pm EST.



**Tax Forms and Publications (TFP)
Project Committee Teleconference
August 12, 2010, 1:00 pm EDT**

Program Owner

- Wagner, Patty

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Fuentes, Luis
- Garant, Felicia
- Kahn, David
- Martyniuk, Lev- Chair
- Mull, Robert
- Rollins, Jackie
- Thomas, Donald- Vice Chair
- Wingard, Kelly

Committee Members Absent

- Colon-Sacarello, Raphael
- Finestone, Sandra
- Jackson, Robert
- Kapugi, Louis
- Levine, Howard
- Parrish, Charnia
- Mackie Wayne
- Mossad, Elizabeth
- Taylor, Rita
- Waterman, Richard

TAP Staff

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

Welcome

Martyniuk welcomed everyone to the call. Since there was less than fifty percent of members in attendance, quorum was not met.

Program Owner

Wagner thanked panel members for their work. She apologized for the delay in response on Form W-7 (Application Resource Guide) and Form 2848 – Spanish version (Power of Attorney and Declaration of Representative). This is due to some changes in management. Wagner will provide a response on those forms in September.

Subcommittee Report-Out

Publication 15

Vice Chair Thomas stated that he received feedback from two panel members on the Publication. He will send a Word Format template for those panel members who still need to submit their comments. A completion date for the review of Publication 15 is set for August 23rd.



Publication 15A

Knispel mentioned that she sent an email with assigned chapters to each member of this subcommittee. Kahn will review his chapters and provide a response soon. The response for Publication 15A is due by August 23rd because the Joint Committee’s teleconference is on August 24th. A response is due to Wagner as well by August 30th.

Form 706 (United States Additional Estimated Tax Return)

Wagner stated that she needs panel members to do basic reviews of the forms and instructions. In addition, the panel members must list any comments on grammar and structure. The following members will review Form 706:

- Finestone
- Garant **(Lead)**
- Levine
- Martyniuk
- Rollins
- Waterman

Knispel mentioned that there are three versions of Forms 1040 and asked for volunteers to review them. The following members have volunteered:

- Martyniuk
- Rollins **(Lead)**
- Thomas
- Wingard

This project is due on November 30th.

Morzio mentioned that there is still some confusion on what issues this Project Committee should handle. He asked the members to discuss the procedures on handling the issues related to IRS publications and forms at their next Area Committee call. This type of issues should be worked by the Area Committees. The TFP Committee is only working on assignments provided by the Program Owner

Public Participation

- Tollman, Hubert

Closing Remarks

Martyniuk thanked everyone for joining the call.

Next meeting: September 9, 2010.



**Tax Forms and Publications, (TFP)
Project Committee Teleconference
July 8, 2010, 1:00 pm EDT**

Program Owner

- Wagner, Patty (Absent)

Designated Federal Official

- Knispel, Marisa

Committee Members Present

- Colon-Sacarello, Raphael
- Garant, Felicia
- Kahn, David
- Levine, Howard
- Mull, Robert
- Parrish, Charnia
- Rollins, Jackie
- Taylor, Rita
- Thomas, Donald, Vice Chair
- Waterman, Richard
- Wingard, Kelly

Committee Members Absent

- Fuentes, Luis
- Finestone, Sandra
- Jackson, Robert
- Kapugi, Louis
- Mackie Wayne
- Martyniuk, Lev, Chair
- Mossad, Elizabeth

TAP Staff

- Babb, Rose
- Knispel, Marisa (DFO)

Welcome

Vice Chair Thomas welcomed everyone to the meeting. Quorum was met. The minutes from the face to face meeting in San Antonio were not ready for the members' review. Knispel stated that these minutes will be available for the next teleconference in August.

Knispel informed the members that the recommendations made on their review of Schedule K-1, Form 2848, Schedule D and Form 1040 to Wagner and Curt Freeman at the face to face meeting were written for approval by the Joint Committee. The Joint Committee must approve these recommendations in order to account for them in the Annual Report. The review of Form 8822, Change of Address, was also submitted to the Joint Committee for their approval.

Feedback on Face to Face Meeting

Knispel asked the members for their feedback on our meeting in San Antonio. Thomas said that he felt everyone was focused on the issues. Other members agreed that it was a very productive meeting. Garant added that the focus groups made the members feel productive and that their input was valuable.



Knispel reminded them that Wagner stated at the meeting that she was impressed with our Committee this year. She felt that the assignments were completed promptly and that many of the recommendations were being adopted by the IRS because they were good recommendations.

New Assignments due September 1, 2010

The next assignment from Wagner is due on September 1st which is the review of Publication 15 (Circular E), Employer's Tax Guide and its supplement, Publication 15A. Two subcommittees were established to work on those publications:

Subcommittee 1 (Publication 15)

Subcommittee 2 (Publication 15 A)

Garant Khan (**Lead**)

Parrish Levine

Rollins Rollins

Taylor Wingard

Thomas (**Lead**)

Knispel will ask the members who are absent at this meeting their preference in assignment and will send out the electronic copy of these publications.

Public Participation

None.

Closing Remarks

Thomas reminded Committee members to submit their travel vouchers as soon as possible to Babb if they have not already done so.

Next meeting: August 12, 2010



**Taxpayer Advocacy Panel
Tax Forms and Publications Project Committee
Face-to-Face Meeting
San Antonio, TX
June 25-26, 2010**

- Friday, June 25, 2010
- Saturday, June 26, 2010

Welcome/Review Agenda/Approve Minutes

Martyniuk opened the meeting and welcomed everyone. We reviewed the agenda and also the minutes from the May meeting were approved.

Committee Members Present

Colon – Sacarello, Raphael
Finestone, Sandra
Fuentes, Luis
Garant, Felicia
Jackson, Robert
Kapugi, Louis
Levine, Howard
Mackie, Wayne
Martyniuk, Lev, Chair
Mossad, Elizabeth
Mull, Robert
Parrish, Charnia
Rollins, Jackie
Taylor, Rita
Thomas, Donald, Vice Chair
Waterman, Richard

Committee Members Absent

Kahn, David
Wingard, Kelly

Staff

Morizio, Louis, DFO
Knispel, Marisa, Program Analyst
Odom, Meredith, Program Analyst
Wagner, Patty, Program Owner
Freeman, Curtis, Tax Law Specialist

Public

Diane Casey

Quorum Met

Friday, June 25, 2010

TAP Director's Report

Morizio informed the group that all interviews for the new TAP members were completed and the selections will be made soon by the TAP Director. Once this selection is complete, the list of those selected will be forwarded to the National Taxpayer Advocate for her approval, and then sent to the Treasury for the Secretary's approval.

The Taxpayer Advocate Service has rearranged its areas. This may result in some changes to the TAP Area Committees. Some of our Areas may get additional states and some may lose states.



Program Owner Overview

Wagner informed members that Acting Tax Forms and Publications Director Toni Cross could not attend our meeting as she hoped but would like all our members to know how much she appreciates our work. Wagner added that the Tax Forms and Publications Office has new versions of the Schedule K-1 and the Form 1040. External focus groups were developed to review the new Schedule D and Form 1099-B. She also announced that changes made to Form 8863 will be adopted for tax year 2010. Among other work done by this Office: a) Form 2848 was recently tested by a focus group whose review will be completed sometime in July, b) the TAP's review of Publication 519 had 15 recommendations, 6 were adopted and 2 are still being considered.

When asked to evaluate our Committee, Wagner stated that we are doing extremely well this year. She finds that our feedback on the reviews is being completed quicker than last year and the reviews are more thorough. She also noticed that the recommendations are being more readily accepted by her department.

Tax Law Changes

Tax Law Specialist Curtis Freeman gave a presentation on the Overview of 2010 Income Tax Law Changes:

Roth IRA

Beginning in 2010 any taxpayer can convert a retirement plan to a Roth IRA – no income limitation

Exclusions from income:

- Qualified disaster relief payments relating to Chile earthquake on 2/27/10,
- Amounts received under a State loan repayment or forgiveness program intended to provide for the increased availability of health care services in underserved or health professional shortage areas and
- Value of qualified Indian health care benefits.

Farm Losses:

- New rules for taxpayers other than C corporations who receive government subsidies,
- Farm losses limited to greater of \$300,000 (\$150,000 if married filing separately) or taxpayer's total net farm income for the prior 5 tax years and
- Unlimited carry forwards.

Deductions

All taxpayers can deduct 100% of itemized deductions and personal exemptions

Alternative Minimum Tax

Exemptions reduced: \$33,750 for single or head of household, \$45,000 for married filing jointly or surviving spouse, \$22,000 for married filing separately.

First-Time Homebuyer Credit:

- Expires for homes purchased after April 30, 2010, unless binding contract signed before May 1, 2010, and close before July 1, 2010,
- Now available for long-time residents of same principal residence – credit limited to \$6,500,
- Must attach settlement statement,
- Must be 18 or over and not a dependent,
- Special rules for individuals on qualified official extended duty outside US.

Refundable Credit for Bonds

Available for new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds, qualified school construction bonds.



Other Credits:

Adoption Credit, Alternative Motor Vehicle Credit, Credit for Employee Health Insurance Expenses and Credit for Cellulosic Bio-fuel.

Basis of Inherited Property

No automatic increase in basis to fair market value; inherited property treated as a gift

Electronic Filing

Tax preparers who file ten or more individual tax returns must e-file these returns. IRS can require certain financial institutions to e-file tax returns reporting withholding on foreign transfers regardless of number of returns

Penalties

Failure to file return penalties for partnerships and S corporations increased to \$195. Minimum penalty for failure to report on certain foreign trusts increased to \$10,000.

Hiring Incentives to Restore Employment (HIRE) Act Payroll Tax Exemption:

Payroll tax forgiveness is available for individual not related to employer who is hired after 2/3/10, and before 1/1/11.

Economic Substance Doctrine

Transaction has economic substance if transaction changes in a meaningful way of the taxpayer's economic position, and the taxpayer has a substantial purpose for entering into transaction. For individual, doctrine applies only to transactions entered into in a trade or business or an activity engaged in for the production of income.

Foreign Reporting

- New reporting for individuals with certain foreign financial assets,
- total value of specified foreign financial assets must exceed \$50,000,
- Penalty of \$10,000 for failure to file report increased for failures for more than 90 days after notified of failure.

IRS Language Services

Wagner explained that this IRS unit was created under Executive Order 13166, established on August 11, 2000 which mandates each Federal agency to improve access to Federal programs and services for persons with Limited English proficiency. It is composed of the Multilingual Initiative Strategy Office and the Virtual Translation Office. The purpose of Language Services is to plan, develop, translate and deliver high quality non-English language products to improve service to LEP taxpayers and assist them with complying with tax responsibilities.

Their goals are: to improve access to products and services by LEP taxpayers, increase the level of service to LEP taxpayers by increasing the volume and type of translated products, improve the quality, consistency and readability of non-English products, and increase employee satisfaction by providing development and training opportunities for skills enhancement.

Schedule K-1 Focus Group

Members of the committee reviewed the Schedule K-1 (Form 1065). After the review, a member of the public called to discuss an issue of this Schedule related to hedge funds.

Saturday, June 26, 2010

Committee Members Present

Colon – Sacarello, Raphael
Finestone, Sandra
Fuentes, Luis
Garant, Felicia



Kapugi, Louis
Mackie, Wayne
Martyniuk, Lev- Chair
Mossad, Elizabeth
Mull, Robert
Parrish, Charnia
Rollins, Jackie
Taylor, Rita
Thomas, Donald- Vice Chair
Waterman, Richard

Committee Members Absent

Jackson, Robert
Kahn, David
Levine, Howard
Wingard, Kelly

Staff

Morzio, Louis, DFO
Knispel, Marisa- Program Analyst
Odom, Meredith- Program Analyst
Wagner, Patty- Program Owner
Freeman, Curtis- Tax Law Specialist

Quorum Met

Public Participation

None

Focus Groups

Members of the Committee reviewed and made recommendations on Form 1099-B, Schedule D, three versions of Form 1040 and Form 2848.

Closing

Martyniuk thanked the staff for organizing this meeting and all the members for their participation. He also encouraged all returning members to consider chairing this Committee next year.



**Tax Forms and Publications, (TFP)
Issue Committee Teleconference
May 13, 2010
1:00 pm EDT**

Program Owner

- Wagner, Patty

Designated Federal Official

- Knispel, Marisa

Committee Members Present

- Colon-Sacarello, Raphael
- Fuentes, Luis
- Garant, Felicia
- Jackson, Robert
- Kapugi, Louis
- Levine, Howard
- Mull, Robert
- Taylor, Rita
- Thomas, Donald, Vice Chair
- Waterman, Richard
- Wingard, Kelly

Committee Members Absent

- Finestone, Sandra
- Kahn, David
- Mackie Wayne
- Martyniuk, Lev, Chair
- Mossad, Elizabeth
- Parrish, Charnia
- Rollins, Jackie

TAP Staff

- Babb, Rose
- Odom, Meredith

Welcome

Vice Chair Thomas welcomed everyone to the call. Quorum was met. The minutes from April were approved.

Subcommittee Report Out

Taylor submitted a report on the work done by the subcommittee on the Schedule K1. Knispel distributed the report to all. Taylor noted that there were many comments on the instructions of the Schedule.

Wagner reminded the members that there will be a focus group at the face-to-face meeting on this particular schedule. Knispel indicated the Committee's work will be presented to the Joint committee in June regardless of the work of the focus group in order to make Wagner's deadline for this review. Wagner will ask her staff by when they need our review and consequently inform Knispel of its deadline.

Program Owner Presentation

Wagner indicated she currently has no new assignments for us. She sent us the comments on Form



56, Notice Concerning Fiduciary Relationship of Financial Institution, and Form 2848, Power of Attorney and Declaration of Representative. She is aware that we have the subcommittee on Form 8822, Change of Address. She added that we will have two (maybe three) focus groups at the face-to-face meeting. The two she is sure we will have will be on the Form 1040 and the Schedule K1.

Face to Face Meeting Location

Knispel mentioned that all travel arrangements should have been completed for all the members and requested that if anyone's was not finalized, they should contact Babb.

Public participation

None

Closing Remarks

Next meeting: June 25th and 26th, face-to-face meeting in San Antonio, TX.



**TFP Issue Committee Teleconference
April 8, 2010
1:00 pm EDT**

Program Owner

- Wagner, Patty

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Colon-Sacarello, Raphael
- Finestone, Sandra
- Fuentes, Luis
- Jackson, Robert
- Kahn, David
- Levine, Howard
- Mackie Wayne
- Martyniuk, Lev, Chair
- Mossad, Elizabeth
- Mull, Robert
- Parrish, Charnia
- Rollins, Jackie
- Taylor, Rita
- Thomas, Donald, Vice Chair
- Waterman, Richard

Committee Members Absent

- Garant, Felicia
- Kapugi, Louis
- Wingard, Kelly

TAP Staff

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

Welcome

Martyniuk welcomed everyone to the call. Quorum was met. The minutes from November 2009 and March of this year were approved by consensus.

Subcommittee Report Out

Subcommittee Form 2848SP and Form W-7SP

Fuentes suggested that for Form 2848SP, Power of Attorney and Declaration of Representative, should request responses in Spanish and that the IRS should hire bilingual staff to assist in reviewing the Forms submitted.

Fuentes indicated that they had not completed the review of Form W-7SP, Application for IRS Individual Taxpayer Identification Number, and its instructions. With Wagner's permission, he extended the deadline for its review until April 12th.

Morizio reminded the members, that according to the TAP Charter, every issue must be approved by the Joint Committee **before** it is sent to the IRS Program Owners. All recommendations that are ready



to be submitted will be presented to the Joint Committee on April 27th and if approved, Knispel will forward them to Wagner. If the recommendations do not meet the deadline of Joint Committee meeting, the recommendation cannot be forwarded to the Program Owner.

Publication 519

Wagner mentioned that the comments made by the members on this Publication were very good. There were fifteen recommendations made; six were accepted to be adopted and two will be considered. She stated that Rollins' write up on the asylees and refugees was unique but since there are no tax rules that apply to this group, they decided not to include the discussion in the Publication. The IRS is, however, considering including a section on the refugees and asylees in the website first

PDF Files in IRS website

This subcommittee is chaired by Kahn. He stated that the PDF format on the IRS website does not follow column format, thus one cannot copy and paste text into the form. The subcommittee recommends the IRS should improve the format off the electronic forms to make them more useful. Kahn said that by having the text formatted properly using Adobe PDF text frames that align text with the columns on the page as viewed, the text can then be easily copied. Kahn will revise the draft on "PDF Document on the IRS Website" and send it to Knispel to circulate to the subcommittee for review before sending the final proposal to the Joint Committee.

Program Owner Presentation

Form 1040 Focus group

Wagner mentioned that the focus group will be held on April 26th from at 2:00 – 4:00pm ET. Everyone must have access to a computer. The members of the group will be: Mossad, Thomas, Rollins, Waterman, Jackson, Mull, Finestone and Wingard.

Public participation

None

Closing Remarks Next meeting will be Thursday, May 13th, 2010th at 1:00 pm EST.



**TFP Issue Committee Teleconference
March 11, 2010
1:00 pm EDT**

Program Owner

- Wagner, Patty

Designated Federal Official

- Morizio, Louis, Program Manager

Committee Members Present

- Fuentes, Luis
- Garant, Felicia
- Kahn, David
- Kapugi, Louis
- Martyniuk, Lev, Chair
- Mossad, Elizabeth
- Mull, Robert
- Parrish, Charnia
- Rollins, Jackie
- Taylor, Rita
- Thomas, Donald, Vice Chair
- Waterman, Richard

Committee Members Absent

- Colon-Sacarello, Raphael
- Finestone, Sandra
- Jackson, Robert
- Mackie, Wayne
- Wingard, Kelly

TAP Staff

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

Other Attendees

None

Welcome

Martyniuk welcomed everyone to the call. Quorum was met. The minutes were approved by consensus.

Subcommittee Report-Out

Publication 519

Thomas stated that the review of Publication 519 is basically complete. There were thirteen comments submitted by the members. He added that some members did not have any comments to the respective assigned chapters but he will provide them with another opportunity before presenting the complete review to Wagner on March 30.

In addition to writing recommendations on her reviewed section of the Publication 519, Rollins also wrote a proposal to add a section providing guidance to Refugees and Asylees in this Publication.



Rollins mentioned that this Publication does not address these two types of aliens who are a large number of our population. She worked in conjunction with an international refugee analyst who is working on a website link for Refugees and Asylees.

PDF Format on Website

Kahn stated that he will write his comments on this issue and share with the Committee.

Schedule K-1

Taylor had nothing to present but reminded everyone that the due date for this assignment is April 30th. Levine has already submitted his comments on this Form.

Program Owner Presentation

Wagner indicated that the next assignment for the Committee will be reviewing:

- Form 2848 (SP), Power of Attorney and Declaration of Representative with instructions - available on IRS.gov.
- Form W-7 (SP), Application for Individual Taxpayer Identification Number in Spanish with instructions. Wagner wants those who read and speak Spanish to review this Form as well as the previous one.
- Form 8822, Change of Address.

Wagner mentioned that she plans to invite the members to several focus groups such as on Schedule D and 1099-B within a few months. Other focus groups will be: 1) pre-testing Form 8822 and 2) determining if there should be additional lines added to Form 1040

Felicia inquired about the status of last year’s recommendations on Form 56, Notice Concerning Fiduciary Relationship to Financial Institution and Form 2848, Power of Attorney and Declaration of Representative. Wagner will follow up on these.

New Subcommittees:

- Form 8822, Change of Address. Deadline: end of May. Garant (chair), Thomas, Martyniuk, Wingard.
- Form 2848 SP and Form W-7 SP. Fuentes (chair), Mossad, Levine, Knispel.

Program Manager Presentation

Morizio provided a few items of information:

- Shawn Collins was selected as the TAP Director.
- The procedures for Area Committees to elevated forms and publications issues have been simplified. The issue and recommendations will remain with the Area Committee as a grassroots issue; it will not be shared with our Committee. Only when the Area members want the opinion and advice of a TFP expert, they will refer it to our Committee to request Wagner’s assistance and expertise.
- Our Committee’s procedure to elevate our recommendations will also change when the TAP Charter changes in mid-March. Then, the Joint Committee will have to agree with our recommendations prior to addressing them to Wagner.

Face to Face Meeting Location:

The face to face meeting will be in San Antonio, Texas. The hotel chosen is the St Anthony Wyndham. The meeting is scheduled for June 25th and the morning of June 26th. Travel dates are June 24th and the afternoon of June 26th.

Public Participation: None

Closing: Martyniuk thanked everyone for attending the meeting.

Next Meeting: April 8th, 1:00 pm EST.



**TFP Issue Committee Teleconference
February 11, 2010
1:00 pm EDT**

Program Owner

- Wagner, Patty, Absent

Designated Federal Official

- Knispel, Marisa

Committee Members Present

- Fuentes, Luis
- Garant, Felicia
- Jackson, Robert
- Kahn, David
- Mackie Wayne
- Martyniuk, Lev, Chair
- Mossad, Elizabeth
- Parrish, Charnia
- Rollins, Jackie
- Taylor, Rita
- Thomas, Donald, Vice Chair
- Waterman, Richard
- Wingard, Kelly

Committee Members Absent

- Finestone, Sandra
- Kapugi, Louis
- Levine, Howard
- Mull, Robert

TAP Staff

- Babb, Rose
- Odom, Meredith
- Morizio, Louis

Welcome

Martyniuk welcomed everyone to the call. Quorum was met. The minutes of the last meeting were approved by consensus.

Subcommittee Report Out

Martyniuk suggested that due to Wagner's absence, discussions on the Forms 1099-B and 1099-K be deferred until the next meeting in March.

Publication 519 Subcommittee

Thomas informed all participants that this subcommittee agreed on a completing the assignment by March 1st. Rollins will write some suggestions on segments that should be added to the publication.

PDF Format on Website

Khan expressed some concerns on the PDF format used for forms on the IRS website. He noted that the format used causes some problems. Khan will chair the subcommittee with Fuentes, Waterman and Wingard joining him.



Suggestion from a Member

Martyniuk mentioned that Levine noted that in Publication 590, there is a reference to a life expectancy table but the table is not listed in the Appendix. Knispel suggested channeling this issue through Levine's Area Committee.

Face to Face Meeting Location

Babb mentioned that the location for the face to face meeting in June has not been selected. Morizio will make the decision when he returns to the office next week.

Public participation

None

Closing Remarks

Next meeting will be Thursday, March 11th 2010 at 1:00 pm EST.