

**2012 Meeting Minutes  
Tax Forms and Publications**

- November 14, 2012
  - October 10, 2012
  - September 12, 2012
  - August 8, 2012
  - July 11, 2012
  - June 13, 2012
  - May 3 – 4, 2012
  - April 11, 2012
  - March 14, 2012
  - February 8, 2012
  - January 11, 2012
- 

**Taxpayer Advocacy Panel (TAP)  
Tax Forms and Publication Project Committee  
Teleconference  
Wednesday, November 14, 2012  
2 p.m. – 3 p.m. EDT**

**Program Owner (Wage and Investment)**

- Wagner, Patty

**Designated Federal Official**

- Fett, Robert

**Committee Members Present**

- Chulick, Eugene
- Hayden, Robert
- Klug, Terri
- Mossad, Elizabeth
- Rible, Robert

**Committee Members Absent**

- Holland, Richard
- Oetken, Timothy
- Parrish, Charnia
- Rollins, Jackie
- Wechter, Thomas

**Taxpayer Advocacy Panel/Systemic Advocacy, (Staff)**

- Odom, Meredith – Program Analyst

- Momon-Townsend, Deborah – Program Analyst
- Morizio, Louis – Program Manager

### **Public Participation**

- None

### **Welcome**

Hayden welcomed everyone to the teleconference.

### **Roll Call**

Quorum was not met for this meeting.

### **DFO Report**

This was Fett's last teleconference meeting as the DFO for TAP. He said that the IRS is expediting charity applications for Hurricane Sandy. The IRS is urging the public to continue to use existing charities such as American Red Cross and the United Way. The IRS and Treasury said employees may donate their vacation, sick, or personal leave in exchange for employer cash payments to charities helping Hurricane Sandy victims. The donated leave will not be included in employees' income, and employers can deduct the amount of the cash payments.

### **Program Owner Presentation**

Wagner welcomed everyone and expressed her appreciation to the TFP members for their work on all projects. She stated that she is preparing 3 products for members to use for focus group testing. Wagner will discuss the procedures for reviewing the products at the meeting. Any questions and suggestions for the face to face meetings should be communicated to Analyst Knispel.

### **Review of Issues**

Issues 23507 (F8949), Issue #20026 (Chart C) and Issue #25051 (Payment Section of F1040) were reviewed. Because there was no quorum, the discussions made will be emailed to all TFP members for their approval.

### **Annual Meeting**

Morizio mentioned the newly revised TAP Member Handbook will be available to all members at the annual meeting. Members may use it as a reference guide for any questions they may have. Mentoring for new members will be also is set up at the annual meeting.

### **Outreach Report**

No outreach was reported at this meeting however; Morizio reminded members that outreach spreadsheet has two parts. Members were asked to continue to



submit the second part of the spreadsheet which captures their hours used for TAP work. These hours count towards their volunteer hours.

### **Public Participation**

There were no members of the public present.

### **Closing**

This was the last call of the TFP for 2012. Hayden thanked the members for the work they have done on the committee during the year. He thanked the Program Owner – Wagner and TAP Staff for their support.

The Annual Tap Face to Face Meeting will be held on the week of December 3.



**Taxpayer Advocacy Panel (TAP)  
Tax Forms and Publication Project Committee  
Teleconference  
Wednesday, October 10, 2012  
2 p.m. – 3 p.m. EDT**

**Program Owner (Wage and Investment)**

- Wagner, Patty

**Designated Federal Official**

- Fett, Robert

**Committee Members Present**

- Chulick, Eugene
- Hayden, Robert
- Mossad, Elizabeth
- Rible, Robert
- Rollins, Jackie

**Committee Members Absent**

- Holland, Richard
- Klug, Terri
- Oetken, Timothy
- Parrish, Charnia
- Wechter, Thomas

**Taxpayer Advocacy Panel/Systemic Advocacy (Staff)**

- Babb, Rose A. – Management Assistant
- Knsipel, Marisa – Program Analyst
- Odom, Meredith – Program Analyst
- Momon-Townsend, Deborah – Program Analyst
- Morizio, Louis – Program Manager

**Public Participation**

None

**Welcome**

Hayden welcomed everyone to the teleconference.

**Roll Call**

Quorum was not met for this meeting.

### **DFO Report**

Fett said that he has just one more meeting as DFO since the position will be filled by the TAP Program Manager. He reminded everyone that the date for those who applied for an extension to file is approaching. He indicated that payment agreements and extensions of time to file can now be made online. Finally, Fett said that farmers and ranchers, who because of the drought, sold livestock may defer the capital gain on the sale by one year.

### **Program Owner Presentation**

Wagner welcomed everyone and expressed her appreciation to the TFP members for their work on all projects. She stated that their response to all recommendations submitted by the TFP members will be sent to Momon-Townsend first to address to the TAP thereafter. Most of those recommendations were accepted by the IRS.

Form 8949, *Sale and other Dispositions of Assets*, external focus groups have been completed. Wagner will compile a report to share with us.

### **Response from IRS**

Issues# 24531 – *Form W-4 Employees Withholding*, will be implemented on November 1, 2013.

Issue #24559 – *Toll Free number on website for Non-Profit Org*, was not accepted by the IRS. This issue will be reviewed by Rollins for a rebuttal.

### **Review of Issues**

Hayden suggested forming subcommittees to review some of the Parking Lot issues in reference to Forms and Publications. The following members volunteered to form three subcommittees to review the following Issues:

Rible and Hayden will review issues dealing with Form 8949 pending the report on this Form aforementioned by Wagner. The issues to be reviewed are: Issue #23507, #23674, and #23898.

Issue #25052 dealing with an additional line in the Payment section of Form 1040 will be reviewed by Rollins, Hayden and Mossad.

Finally, the last subcommittee will be dealing with Issue #20026 regarding Chart C on the Form 1040 Instructions. Chulick and Rible will work on this issue.

### **Annual Meeting**

Morizio mentioned the following:

- Jacksonville / Plantation, FL, and Oakland, CA have been the final cities chosen for the face to face meetings the week of December 3 through 7.

- On December 5, there will be a combined meeting covering training sessions for all members. This training will occur simultaneously in all three meeting locations.

### **Outreach Report**

Rollins mentioned that 70% of the TFP members reported outreach in September – Congratulations!

Acero and Palmer have resigned; the TFP Project Committee is now down to 10 members from 12.

### **Public Participation**

There were no members of the public present.

### **Closing**

Hayden thanked the members for joining the call.

Hayden thanked everyone for joining the call. The next teleconference is scheduled for Wednesday, November 14 at 2 p.m. EST.



**Taxpayer Advocacy Panel (TAP)  
Tax Forms and Publication Project Committee  
Teleconference  
Wednesday, September 12, 2012  
2 p.m. – 3 p.m. (EDT)**

**Program Owner (Wage and Investment)**

- Wagner, Patty

**Designated Federal Official**

- Fett, Robert – Absent
- Odom, Meredith

**Committee Members Present**

- Acero, Antonio
- Chulick, Eugene
- Hayden, Robert
- Holland, Richard
- Klug, Terri
- Mossad, Elizabeth
- Oetken, Timothy
- Parrish, Charnia
- Rollins, Jackie

**Committee Members Absent**

- Rible, Robert
- Wechter, Thomas

**Taxpayer Advocacy Panel/Systemic Advocacy, (Staff)**

- Babb, Rose A., Management Assistant

**Public Participation**

- Donald Thomas

**Welcome**

Hayden welcomed everyone to the teleconference.

**Roll Call**

Quorum was met for this meeting.

**DFO Report**

As the acting Designated Federal Official for Fett, Odom stated the following:



- In order to remain a member of TAP, TAP's first and second year members must return their Tax Check Waiver forms to Linda Rivera in
- National Office, Washington, DC. If members have filed their taxes jointly, they should secure their spouses' signature before returning the forms.
- Members should mark their calendar for TAP's Annual Face to Face meeting the week of December 3 through the 7. Three locations have been identified for these meetings, Plantation, FL, Jacksonville, FL and Seattle, WA. There are two groups visiting each city; the first group of members will be arriving on Monday, December 3 through December 5 and the second group will arrive Wednesday, December 5 through Friday, December 7. Odom also informed members that the details are now being worked out and will have an update for members at the next teleconference in October.
- For 2013, five project committees have been identified for TAP members to work – Notices, Taxpayer Assistance Center, Toll Free, Tax Forms and Publications and Communications. The Communications Project Committee will include Small Business Self Employment, SBSE

Nominations are now being accepted for TAP Chair and Vice Chair leadership positions for 2013. Members are encouraged to throw their names in for those positions. In addition, Odom mentioned that there will be Project Committee Chair and Vice Chair leadership positions to be filled for the 2013 as well. Members are asked to think about those leadership roles as well.

### **Program Owner Presentation**

Wagner welcomed everyone and expressed her appreciation to the TFP members for their work on all the projects. She hopes those returning members will choose to come back to TFP Project Committee in 2013. Wagner mentioned that she has an IRS version of Publication 596SP (b) that she would like TFP members' assistance to review.

### **Issue #24038 Distribution Post Card**

Rollins referred to an emailed sample of the post card that was sent to members and staff. She stated that the message sent to taxpayers on the post card is not specific. She mentioned that it is not clear on the post card what items are not available. The full committee agreed to approve this issue.

### **Issue #24943 SP 596SP**

The Publication 596 SP has been approved by the members, and is going forward.





### **Outreach Report**

Rollins mentioned a list of the members that submitted outreach for the month of August. She noted that there was only 60% participation. Rollins suggested to members that they can refer to the TAP Took Kit on the TAP Space website for ways to conduct outreach. She also mentioned that she is willing to help with suggestions on how to conduct outreach activities.

### **Public Participation**

There were no members of the public present.

### **Closing**

Hayden will review the Parking Lot issues with respect to their status tomorrow, September 13 at the screening teleconference. He will subsequently discuss this with Analyst Knispel when she returns next week from leave.

Hayden thanked everyone for joining the call. The next teleconference is scheduled for Wednesday, **October 10 at 2 p.m. EST.**



**Taxpayer Advocacy Panel (TAP)  
Tax Forms and Publication, Project Committee  
Teleconference  
Wednesday, August 8, 2012  
2 p.m. – 3 p.m. (ET)**

**Program Owner (Wage and Investment)**

- Wagner, Patty

**Designated Federal Official**

- Fett, Robert

**Committee Members Present**

- Chulick, Eugene
- Hayden, Robert
- Klug, Terri
- Parrish, Charnia
- Rible, Robert
- Rollins, Jackie

**Committee Members Absent**

- Acero, Antonio
- Holland, Richard
- Mossad, Elizabeth
- Oetken, Timothy
- Palmer, George
- Wechter, Thomas

**Taxpayer Advocacy Panel (Staff)**

- Babb, Rose A. – Management Assistant
- Odom, Meredith – TAP Analyst

**Public Attendees**

- Momon-Townsend Deborah –W&I Analyst

**Welcome**

Hayden welcomed everyone to the meeting. Quorum was not met.

**Program Owner Presentation**

Wagner did not have anything new, but mentioned that she received the Publication 225 reviews and she sent them forward. A few comments sent from 7 members out of the focus group discussions were not clear and thus has been returned to Analyst Knispel for clarification. There were some questions on Publication 17. Wagner also stated that there will be another focus group session held in September and October.

### **DFO Report**

Fett mentioned two things:

The IRS Electronic Tax Administration Advisory Committee (ETAC) presented their Annual Report to Congress. Some of the highlights in the report were:

- Reaching an 80% goal on electronic filing on 1040, 1040a and EZ
- The Excise Tax Advisory Committee is concentrating on Employment Tax Forms, 940, 941 – there is only a 25% E-File rate at this time.
- The report also noted that the objective of E-services is to empower taxpayers and tax return preparers to effectively use the tax services via the internet; there has been a 31 % increase of visits to the IRS.gov from 2011 to 2012.
- Smart Phone Apps have increased; there were 350,000 downloads in 2011.
- “Where is my Refund”, E-Services has been increased to 92.4%; this has increased by 8 million taxpayers and is now up to 165% since 2009.

### **Update on Joint Committee Face to Face Meeting**

- July 19 – 20
- Hayden provided an update on the focus group assignments.
- Most of the recommendations discussed were approved by the JC, some requiring minor tweaks.
- TAP Chair and Vice Chair positions will be available, look for the email in September for the elections. Members should think about stepping up to those positions.
- TAP will be making some significant changes for 2013. Some of the discussions were based on the feedback from members. It has been suggested that the Face to Face Meetings be moved up to December rather than spring.
- Hayden mentioned that the TFP Committee has 42 issues in the parking lot; these issues will be screened and placed on the agenda within the next month.
- If some issues are workable, the TFP committee will take them. The issues that TFP deemed not workable will be returned to the Screening Committee with a recommendation to send to other project committees or return them to the parking lot.
- The JC is still accepting suggestion topics for Virtual Training. TFP members should contact TAP Knispel or members Hayden or Rollins for submissions.



### **Outreach**

Rollins mentioned that TAP member George Palmer will be resigning.

Rollins stated that for the month of July, there were 2 submissions for outreach activities for TFP Project Committee. She asked members to remember the mission statement of TAP; try to get some outreach work done. In addition, Rollins mentioned that if anyone needs assistance with outreach, they should feel free to contact her.

### **Public Participation**

There were no comments.

### **Closing**

Hayden thanked everyone for joining the teleconference. The next teleconference is scheduled for September 12 at 2:00 p.m. (ET).



**Taxpayer Advocacy Panel (TAP)  
Tax Forms and Publication Project Committee  
Teleconference  
Wednesday, July 11, 2012  
2 p.m. – 3 p.m. (ET)**

**Program Owner (Wage and Investment)**

- Wagner, Patty

**Designated Federal Official**

- Fett, Robert

**Committee Members Present**

- Chulick, Eugene
- Hayden, Robert
- Oetken, Todd
- Palmer, George
- Rible, Robert
- Rollins, Jackie

**Committee Members Absent**

- Acero, Antonio
- Holland, Richard
- Klug, Terri
- Mossad, Elizabeth
- Parrish, Charnia
- Wechter, Thomas

**Taxpayer Advocacy Panel / Systemic Advocacy, (Staff)**

- Babb, Rose A. – Management Assistant
- Knispel, Marisa – Program Analyst
- Price, Matt – Sr. Program Analyst

**Members of the Public**

- None

**Welcome**

Hayden welcomed everyone to the teleconference.

**Roll Call**

Quorum was not met for this meeting therefore, no decisions were made.

**DFO Report**

Fett attended the Federal Advisory Committee Act, FACA training in Washington, DC two weeks ago; he learned a lot about the criteria for a FACA meeting.



NTA Nina Olson released her mid-year report and some of the issues are provisions that will soon expire and may become retroactive, tax fraud and identity theft and Victims Assistance and Taxpayer Assistance Orders (TAOs)

### **Program Owner Presentation**

Wagner indicated that her office is tasked with looking at the expiring tax provisions. Her staff is working on getting everything in line in the event those current provisions in place are not renewed.

Wagner stated that she did not have any new information for the members, but asked them if they needed work. Hayden informed Wagner that the Committee is reviewing the Parking Lot list of issues and may have enough issues to work for now.

### **Publication 225**

Rible stated that his subcommittee will be finished tomorrow with Chapters 1 through 4. Rollins, Hayden and Chulick's subcommittee assignments will also finish on time.

### **New Issues**

Knispel referenced the list of eight screened issues given to them to select as issues to work and the Committee had chosen two.

Issue #24038 that deals with the postcard sent by the IRS distribution center to let the taxpayer know that their order or portion of their order is currently unavailable and on backorder and issue # 23752 that deals with the instructions of Form 8949. Oetken and Hayden will assist Rollins in writing both proposals.

### **Outreach Report**

Rollins mentioned that the cumulative Outreach report for January through April showed 7 out of 12 members performed outreach activities. She said that she had sent notes to 5 TFP members and to members of other committees to remind them that there is still time to report their outreach. She also mentioned that she is willing to help with suggestions on how to conduct outreach activities.

Rollins mentioned that on July 10<sup>th</sup> she had an outreach at a local office in Austin, TX where she spoke to twelve Congressional aids and to twelve IRS staff employees.

### **Public Participation**

There were no members of the public present.

Price mentioned to the members that he is aware of and understands the issues that they are working. He also stated that they should contact him anytime with questions they may have.

### **Suggestions for the Annual Meeting Virtual Workshops**

Knispel asked members for suggestions on workshop topics they would like to see included in their Annual Virtual Meeting They all wish for more visual aids to be included in



the presentations and Chulick suggested a diagram or flow chart showing the issue elevation process and the roadblocks that could impede the issue from being elevated to the IRS.

Hayden mentioned that he will brainstorm some ideas for the Meeting.

**Closing**

Hayden thanked everyone for joining the call. The next teleconference is scheduled for Wednesday, August 8 at 2:00 pm ET.



**Taxpayer Advocacy Panel (TAP)  
Tax Forms and Publication Project Committee  
Teleconference  
Wednesday, June 13, 2012  
2 p.m. – 3 p.m. (EDT)**

**Program Owner (Wage and Investment)**

- Wagner, Patty – Senior Tax Analyst (Absent)

**Designated Federal Official**

- Fett, Robert

**Committee Members Present**

- Acero, Antonio
- Chulick, Eugene
- Hayden, Robert
- Klug, Terri
- Oetken, Timothy
- Palmer, George
- Rible, Robert
- Rollins, Jackie

**Committee Members Absent**

- Holland, Richard
- Mossad, Elizabeth
- Parrish, Charnia
- Wechter, Thomas

**Taxpayer Advocacy Panel (Staff)**

- Gold, Annie – Secretary
- Morizio, Louis –TAP East Manager
- Knispel, Marisa – TAP Analyst (Absent)

**Welcome**

Bob Hayden welcomed everyone to the meeting.

**Roll Call**

Quorum met

**DFO Report**

Bob Fett stated that the IRS is working with their Fresh Start Division in Collection Division to be more flexible in the Offer in Compromise (OIC) program. They are revising the OIC application process to provide more flexibility to those who owe taxes by for instance, allowing taxpayers to pay back their student loans and state tax debt. They are also expanding the allowable living expenses.





The IRS is closing 43 small offices where there is no public interaction in order to save 17.2 million in rent per year. The employees will be reassigned to their nearest commuting office.

Fett also said that everyone who is a return preparer but, not an Enrolled Agent, is encouraged to become a Registered Tax Preparer. Only Registered Tax Preparers will be allowed to be compensated when preparing tax returns.

### **Referrals to be Addressed to the JC**

Knispel forwarded to the Committee the following referrals that are ready to be presented to the Joint Committee, pending the TFP members' approval:

- Focus Group on Form 4562 -- Approved
- Focus Group on Form 8863 – Approved
- Focus Group on Form W-4 -- Approved
- Focus Group on Publication 17 -- Approved
- Focus Group on Schedule A -- Approved
- Inserting a notice on Package 1023 – Approved
- Placing toll free number on exempt status web site -- Approved
- Placing mailing addresses on Form 8379 -- Approved

Knispel announced the new assignment of reviewing the Publication 225, Farmers' Tax Guide. The Committee formed subcommittees to work on this assignment that is due to her by July 20.

### **Sub-committees**

Bob Rible (lead), George Palmer, Todd Oetken – Chapters 1-4

Jackie Rollins (lead), Terri Klug, Elizabeth Mossad – Chapters 5-8

Bob Hayden (lead), Antonio Acero, Charnia Parrish – Chapters 9-12

Eugene Chulick (lead), Rick Holland, Tom Wechter – Chapters 13-16 and What's New in 2012

### **Outreach Report**

Rollins did a study on outreach where she found that 65% of the members reported on outreach for January through April. The Toll Free Committee was the best in reporting. The problem, Rollins said, is that members are doing outreach but not reporting it. Our Committee had 58 percent reporting, where 7 out of 12 members are reporting. Knispel stated that Wagner requested TAP members who read and write Spanish to review two versions of Publication 596SP, *Earned Income Credit*. Those involved in the review are: Antonio Acero, Hector Santini and Marisa Knispel.

### **Public**

None



**Closing**

Hayden closed the meeting.



**Taxpayer Advocacy Panel (TAP)  
Tax Forms and Publications Project Committee  
Teleconference  
Thursday, May 3, 2012  
8:00 a.m. – 4:30 p.m. (EDT)**

**Program Owner**

- Wagner, Patty – W&I Senior Tax Analyst

**Designated Federal Official**

- Fett, Robert

**Committee Members Present**

- Acero, Antonio
- Chulick, Eugene
- Hayden, Robert
- Holland, Richard
- Klug, Terri
- Oetken, Timothy
- Parrish, Charnia
- Rible, Robert
- Rollins, Jackie

**Taxpayer Advocacy Panel (Staff)**

- Babb, Rose – Management Assistant
- Knispel, Marisa – Program Analyst
- Odom, Meredith – Program Analyst
- Morizio, Louis – Program Manager

**Other Staff – TAS and W & I**

- Freeman, Curtis – W&I Tax Law Specialist
- Price, Matthew – TAS Sr. Program Analyst

**Welcome**

Chair Bob Hayden welcomed everyone to the face to face meeting. Hayden made some housekeeping announcements and turned the meeting over to Morizio for his presentation.

**TAP Presentation**

Morizio welcomed everyone to the face to face meeting and stated that Tiffany Todaro, the new acting TAP Director will be on board effective May 6 for 90 days. Morizio's Acting Director position will end on May 4. TAP Recruitment season for 2012 has ended. Starting next year, TAP recruitment will target states that have more than one LTA and panel member. In addition TAP will target upstate areas of New York state. Morizio mentioned that since there will no longer be Annual Meetings for members, there will be



improvements to the Virtual Training for next year. The Joint Committee and TAP Space training will be expanded.

The Executive Director of Systemic Advocacy, Rena Girinikis will be holding quarterly teleconferences with TAP members. This is an opportunity for Girinikis to hear from TAP members and, provide feedback to their questions and concerns. TAP is putting together a spread sheet of contact information to be used to contact submitters of issues via web, toll free etc. This will be a central topic on the Joint Committee agenda at their face to face meeting in July.

### **DFO Report**

Fett welcomed everyone to the meeting and stated that the IRS budget has been restricted for travel. Fett mentioned that if you need to set up outreach activities, he can be contacted or will put members in contact with the sources. There will be an upcoming meeting with congressional staff, and it will be an opportunity to perform outreach. November and December are some of the best times for outreach activities since the budget for each year is effective October 1. Fett mentioned that members of organizations contact him frequently to make presentations and he includes an explanation of the TAP in his presentations. Fett shared a hand out brochure on ID theft that is available in English and Spanish on the IRS website, [www.IRS.gov](http://www.IRS.gov)

### **Program Owner Presentation**

Wagner welcomed everyone to the meeting and asked the members to introduce themselves. She discussed her background in Wage and Investment, and her new role in Tax Forms and Publications. Also, Wagner thanked the members for their work helping the IRS do a better job in providing taxpayers what they need. One of the most important things is to hear their suggestions in focus groups that assist the IRS in improving forms and publications. The Office of Management and Budget (OMB) must approve the cost of having external focus groups. However, this is not the case with the TAP. And that is why the TAP is so valuable to the IRS's forms and publications function.

Wagner conducted a Social Media survey with the members to learn what mobile device people would use to obtain IRS forms and publications if there were none in print.

### **Systemic Advocacy**

Analyst Matt Price spoke about the function of Systemic Advocacy (SA) within the Taxpayer Advocate Service (TAS). He explained how SA works on the Annual Report to Congress and issues such as the Automated Collection System, the tax gap, and the IRS's involvement in the administration of social programs.

Price also spoke about his role within SA and the database known as SAMS. Price acts as liaison with the IRS taxpayer correspondence unit and TAS.

### **Tax Changes**

Freeman introduced himself and discussed a number of upcoming revisions on specific forms including the following: Form 1040ES, (Estimated Taxes for Individuals) this form



requires some revision for 2012. Form 1040, (Individual Income Tax Return) changes will be made to the EITC section. Form 8839 (Qualified Adoption Credits) will be revised as well.

### **Outreach discussion**

TAP Vice Chair Rollins had a brief discussion on conducting outreach. Rollins displayed two forms of print media that she has used for her own outreach. Members should feel free to share their ideas for outreach with each other and, if they need any assistance she asked they contact her.

### **Focus Groups on Schedule A, Form 8863 and Form 4562**

Wagner reminded the members that the focus group material is not to be shared with anyone outside of the TAP. The forms provided for these focus groups are not the final copies for publication. She led a discussion on Scheduled A, *Itemized Deductions* and Form 4562, *Amortization and Depreciation*. Wagner received some responses that will enable her to address the forms' final revisions.

### **Public Participation**

There were no members of the public.

### **Closing**

Hayden closed the meeting that continued on Friday, May 4 at 8:00 a.m.



**Tax Forms and Publication, Project Committee  
Teleconference  
Friday, May 4 2012  
8:00 a.m. – 12:00 noon (EDT)**

**Program Owner**

- Wagner, Patty – W&I Senior Tax Analyst

**Designated Federal Official**

- Fett, Robert

**Committee Members Present**

- Acero, Antonio
- Chulick, Eugene
- Hayden, Robert
- Klug, Terri
- Oetken, Timothy
- Parrish, Charnia
- Rible, Robert
- Rollins, Jackie

**Taxpayer Advocacy Panel (Staff)**

- Babb, Rose – Management Assistant
- Knispel, Marisa – Program Analyst
- Odom, Meredith – Program Analyst
- Morizio, Louis – Program Manager

**Other Staff – TAS and W& I**

- Freeman, Curtis – Tax Law Specialist – (Wage & Investment)
- Price, Matthew – Sr. Program Analyst – (Taxpayer Advocate Service)

**Focus Group Continued**

The focus group sessions continued with Wagner: Publication 17, *Personal Income Tax*, and W4, *Withholding Allowance* were discussed. Wagner received a full range of opinions from the members on what to consider when revising the publication and Form W-4.

**Parking Lot Issues**

Subcommittees formed:

Issue #19866 – Mailing Address on Form 8379, *Innocent Spouse*. Members are: Todd (leader), Liz and Antonio.

Issue #22409 – Inserting notice in Package 1023. Members are: Jackie (lead), Terri and Rick.



### **Public Participation**

There were no members of the public.

### **Closing/Recap**

The members stated that the meeting was very productive. With this face to face meeting, they were able to meet the other members of the committee and work in teams.

Hayden closed the meeting. The next meeting will be a teleconference on Wednesday, June 13 at 2:00 p.m. EDT.



**Taxpayer Advocacy Panel (TAP)  
Tax Forms and Publications Project Committee  
Teleconference  
Wednesday, April 11, 2012  
2:00 p.m. – 3:00 p.m. (EDT)**

**Program Owner (Wage and Investment)**

- Freeman, Curt – Senior Tax Analyst

**Designated Federal Official**

- Fett, Robert

**Committee Members Present**

- Acero, Antonio
- Chulick, Eugene
- Hayden, Robert
- Holland, Richard
- Klug, Terri
- Mossad, Elizabeth
- Oetken, Timothy
- Palmer, George
- Parrish, Charnia
- Rible, Robert
- Rollins, Jackie

**Committee Members Absent**

- Wechter, Thomas

**Taxpayer Advocacy Panel (Staff)**

- Gold, Annie – Secretary
- Morizio, Louis – Acting TAP Director
- Knispel, Marisa – TAP Analyst – Absent
- Odom, Meredith – TAP Analyst
- Gilbert, Susan – Acting TAP Manager

**Other IRS Attendees**

- Momon-Townsend Deborah – Management and Program Analyst
- O’Loughlin, Ryan
- Price, Matt

**Welcome**

Hayden welcomed everyone to the teleconference. Next meeting is the face-to-face in Brooklyn, NY.





## **Roll Call**

Quorum met

## **Program Owner Presentation**

Freeman indicated that the IRS reviewed the recommendations made to Form 1097-BTC and the Form 1065, *Schedule K-1*. The response was sent to Knispel and we hope to review them at the face-to-face meeting.

We are planning to conduct several focus groups to review Publication 17, *Schedule A*, Form 4562, *Amortization and Depreciation* and Form 8863, *Education Credits*.

Freeman is planning to talk about some tax changes and changes to regulations that are due to expire at the end of this year.

## **DFO Report**

Fett indicated that the filing deadline is coming up quickly. If you can't make the deadline of April 17, you can file an extension using Form 4868. You can do it electronically or with the paper form. The extension gives you until October to file. It is not an extension to pay.

Fett also reminded the members that TAP recruitment season is open and we are looking for new members.

## **Office Update**

Gilbert spoke about the current TAC (Tax Assistance Center) surveys that are being conducted by our TAP members. She stated that there are 33 TAP members who volunteered to visit 38 TACs. The survey will be used to enhance the service provided by these offices.

The TFP members who were involved spoke about their experience with the survey.

## **Face-to-Face**

Hayden stated that we will form two subcommittees for the two Parking Lot issues we selected to work on.

Meredith Odom reminded the committee the hotel has changed. It is now the Holiday Inn Express located at 279 Butler Street in Brooklyn. There is shuttle service going over to the IRS building which is about 10 blocks. The hotel also provides free breakfast.

Hayden is organizing a group visit to the 911 Memorial Service.

## **Outreach**

Rollins stated that the Outreach Reports are not being completed properly. If you have questions on how to complete the Report, please contact Odom. Rollins reminded all it is important to share with others what you are doing for Outreach.

Rollins also spoke about what is being done at the Screening Committee. TFP has 54 new issues to be screened which will take some time to do.



**Public**

None

**Closing**

Hayden closed the meeting and wished all a safe travel to New York.



**Taxpayer Advocacy Panel (TAP)  
Tax Forms and Publications Project Committee  
Teleconference  
Wednesday, March 14, 2012  
2:00 p.m. – 3:00 p.m. (EDT)**

**Program Owner (Wage and Investment)**

- Curt Freeman (on behalf of Patty Wagner)

**Designated Federal Official**

- Fett, Robert

**Committee Members Present**

- Acero, Antonio
- Chulick, Eugene
- Hayden, Robert
- Holland, Richard
- Klug, Terri
- Parrish, Charnia
- Palmer, George
- Rible, Robert
- Rollins, Jackie

**Committee Members Absent**

- Mossad, Elizabeth
- Oetken, Timothy
- Wechter, Thomas

**Taxpayer Advocacy Panel (Staff)**

- Gold, Annie – Secretary
- Knispel, Marisa – TAP Analyst
- Odom, Meredith – TAP Analyst
- Gilbert, Susan – Acting Program Manager

**Public Attendees**

- Momon-Townsend Deborah –W&I Analyst
- O'Loughlin, Ryan – American Payroll Association

**Welcome**

Hayden welcomed everyone to the meeting.

Quorum met.

### **Program Owner Presentation**

Freeman spoke at great length on the Merchant Card, Form 1099K. He also noted that Schedule C-EZ will become obsolete and that Form 8949 will be changing to landscape form and it will be used with Forms 1120, 1120S and 1065 in 2012. Regarding the Form 1099K, it will be issued by banks and eBay. The eBay forms are issued to individuals who have more than two hundred transactions. They will not be getting a statement. If taxpayers are reporting something on eBay generating \$50,000 in sales but nothing is indicated on their tax returns, the IRS will be able to notice it. Freeman also said that a line will be added on Schedules E and F for the merchant card.

### **Other comments**

Knispel pointed out that apparently taxpayers are having difficulty understanding the Form 1099R, an issue that was listed in our Parking Lot Issues list. She added that TIGTA conducted a review on this Form last year and concluded that the Form is too complex. She asked Freeman if the Forms and Publications unit has done something regarding this TIGTA review. Freeman responded he was not aware of anything on this issue.

### **DFO Report**

Fett mentioned two things:

1. There is a new tax scam on non-filers and senior citizens. Sale tax found on grocery receipts is being used as a way to claim the education credit.
2. There is the Fresh Start Initiative from Collections that helps struggling taxpayers who owe taxes to file for an extension to pay the tax through October 15, 2012, without penalty using Form 1127A. The relief is for two categories of taxpayers: wage earners who have been unemployed for 30 consecutive days during 2011 or 2012 up to this year's tax deadline of April 17 and for self-employed individuals who have experienced a 25 percent or greater reduction in business income.

### **Mentorship**

Gilbert had no information.

### **Parking Lot Issues**

Knispel asked if everyone had a chance to review the list she distributed with the agenda. She indicated that three of these issues were related to the Form 1040 checkbox. This prompted some discussion on proposals related to the checkbox that were submitted and rejected by the IRS in the past.

Knispel also mentioned that an issue on Form 1023, Application for Recognition of Exemption, should have been added to the list. This issue is from last year but did not appear on our report because it was under an incorrect status however, it is an interesting issue and should not be overlooked. She will add it to the current list and give everyone more time to review it. Also, she explained that if anyone had any new issue to present to email it to her to be added to the database. The new issues are periodically downloaded in a report that is presented to the Screening Committee for their review. Word has it, Knispel



explained, that this Committee is backlogged at this time but they are working on establishing procedures to avoid this problem in the future.

### **Outreach**

Rollins is our outreach person to contact. There will be a meeting for the Outreach Committee this coming Friday and she extended an invitation to everyone on the call.

Rollins also indicated that she will be making a presentation at the University of Texas at Austin.

### **Public Participation**

There were no comments.

### **Closing**

Hayden indicated that we will have one more teleconference on April 11 prior to our face-to-face meeting.



**Taxpayer Advocacy Panel (TAP)  
Tax Forms and Publications Project Committee  
Teleconference  
Wednesday, February 8, 2012  
2 p.m. – 3 p.m. (EDT)**

**Program Owner (Wage and Investment)**

- Wagner, Patty – Senior Tax Analyst

**Designated Federal Official**

- Fett, Robert

**Committee Members Present**

- Chulick, Eugene
- Hayden, Robert
- Holland, Richard
- Klug, Terri
- Mossad, Elizabeth
- Palmer, George
- Rible, Robert
- Rollins, Jackie
- Wechter, Thomas

**Committee Members Absent**

- Acero, Antonio
- Oetken, Timothy
- Parrish, Charnia

**Taxpayer Advocacy Panel (Staff)**

- Babb, Rose
- Knispel, Marisa
- Morizio, Louis – Program Manager

**Public Attendees**

- Price, Matthew – Program Analyst
- Momon-Townsend, Deborah – Program Analyst

**Welcome**

Hayden welcomed everyone to the TFP Project Committee Teleconference.

**Program Owner Presentation**

Wagner shared with the members some of the responses from the vendors who worked with them on the recent focus group:

- Form 990 EZ, (Short Form Return of Organization Exempt from Income Tax), – This form will not be eliminated.
- Form 2106 EZ, (Unreimbursed Employee Business Expenses), -This form will be eliminated.
- Form 2555 EZ, (Foreign Earned Income Exclusion), - This form may be eliminated but a decision has not been made.
- Form 4506 TEZ (Request for Copy/Transcript of Tax Return), -This form will be eliminated.
- Form 5500 EZ, (Annual Return of One Participant Owners and Their Spouses Retirement Plan), -The responses have been mixed; no decision has been made on this form.
- Form 4562 (Instructions for Depreciation and Amortization Including Information on Listed Property), Part 5 – Due to mixed reviews, there is no definitive answer at this time.

Wagner also provided an explanation to the missing Schedule C Instructions that those reviewing the Form noticed. She indicated that taxpayers will be referred to Publication 334, *Guide for Small Businesses*, for guidance.

Wagner is considering having another focus group review the EZ forms. This will be more like a survey with Yes and No answers. .

Wagner mentioned that the Treasury Inspector General Tax Administration (TIGTA) conducted a review and has a report outlining fraud potential on Form 8862- Education Credits. She also mentioned that members may be asked to take a look at the problem.

Morzio thanked the members for their review and findings on Schedule C, especially the inconsistency in the instructions.

Wagner indicated that she expects to receive the response to the review of Publication 535 around February 24.

### **DFO Report**

Fett stated that the National Taxpayer Advocate (NTA) Nina Olson has released her Annual Report to Congress. The Report is available on the IRS website. According to Olson, some of the most serious issues facing the IRS are:

- IRS is not adequately funded to serve taxpayers and collect taxes.



- The IRS role has expanded from being a tax collection agency to a social services agency.
- Proposed an IRS historian to record the success and failures of the organization.

Fett also mentioned that the Local Taxpayer Advocates (LTAs) nationwide are meeting the week of February 13 in Washington, DC. The LTAs will be presenting the Annual Report to Congressional Representatives and their staff on Capitol Hill.

### **Response to Publication 544 Review**

Hayden reviewed the four items on Publication 544 that were submitted to the IRS. The members accepted the response given.

Knispel mentioned that the Joint Committee (JC) needs to approve our review of Publication 535 this month. The four reviews which the members are currently working on will be submitted to the JC for their approval in March. These four reviews will be distributed to the Committee by email for their review and approval. Knispel asked all members to respond to her email by February 10<sup>th</sup> to ensure that we meet the deadline.

### **Outreach**

Rollins mentioned that during a teleconference call last week she introduced the idea to have the TAP members review TAP Space for suggestions on media items such as outreach. She also added that there is a new outreach spreadsheet being developed by the TAP to report outreach. The new spreadsheet report will provide complete information, with a column for hours spent on outreach activities and hours spent on other TAP business. The new outreach spreadsheet form will have two tabs, one for outreach and the other for other TAP activities. Morizio mentioned that the spreadsheet document is not finalized and will be simple to use once it becomes available to members.

The hours spent on Outreach and other TAP business will be used to award members with Presidential Volunteer Service Awards at end of the year.

### **Public Participation**

There were no comments.

### **Closing**

Hayden thanked the members for joining the teleconference. The next teleconference is scheduled for March 14, 2012 at 2:00 PM EST.





**Taxpayer Advocacy Panel (TAP)  
Tax Forms and Publications Project Committee  
Teleconference  
Wednesday, January 11, 2012  
2 p.m. – 3 p.m. (EDT)**

**Program Owner (Wage and Investment)**

- Wagner, Patty – Senior Tax Analyst

**Designated Federal Official**

- Fett, Robert

**Committee Members Present**

- Acero, Antonio
- Chulick, Eugene
- Hayden, Robert
- Holland, Richard
- Klug, Terri
- Mossad, Elizabeth
- Oetken, Timothy
- Palmer, George
- Parrish, Charnia
- Rible, Robert
- Rollins, Jackie
- Wechter, Thomas

**Committee Members Absent**

- None

**Taxpayer Advocacy Panel (Staff)**

- Babb, Rose
- Collins, Shawn – TAP Director
- Jenkins, Audrey
- Morizio, Louis – Program Manager

**Public Attendees**

- Thomas, Donald

**Welcome**

Morizio welcomed everyone to the TFP Project Committee meeting and introduced Analyst Jenkins as the analyst covering for Knispel who was absent.

**Program Owner Presentation**

Wagner welcomed everyone to the call and discussed the following items that were shared via email with the members for their review:



- Form 1097 – Bond Tax Credit and Instructions
- Form 8912 – Credit to Holders to Tax Credit Bond
- Form 8949 – Sales and other Dispositions of Capital Assets
- Schedule C – Profit and Loss from Business

The following members were assigned to work these items:

- Form 1097, ***Bond Tax Credit and Instructions*** – Oetken (Lead), Klug and Hayden
- Form 8912, ***Credit to Holders of Tax Credit Bonds*** – Mossad (Lead), Rollins and Palmer
- Form 8949, ***Sales and other Dispositions of Capital Assets*** – Holland, (Lead), Hayden and Chulick
- Schedule C, ***Profit and Loss from Business*** – Rollins (Lead), Klug, Oetken, Rible.

The reviews are due to Knispel by 2/9/2012 and to Wagner by 2/13/2012. Wagner also reminded members that their assignments should not be shared with anyone beyond the panel members.

Wagner also reminded to members that there will be a focus group teleconference on Tuesday, January 17 at 2:00 pm. She asked that members who are interested should inform Knispel. The details of the focus group teleconference discussions will be sent to Knispel to share with those who are interested.

### **DFO Report**

Fett stated the following:

National Taxpayer Advocate Nina E. Olson has released her *National Taxpayer Advocate 2011 Annual Report to Congress*. Olson identified the most serious problems encountered by taxpayers, and expressed particular concern about the impact of IRS budget cuts on taxpayer service, tax compliance, and IRS lien filing practices.

EITC Awareness Day is January 27. Fett mentioned to the members that this is a good opportunity for them to engage in activities that will boost their ability to reach out to taxpayers for suggestions to improve IRS services and customer satisfaction.

### **Approval of Publication 535, Business Expenses**

The Committee approved the review of Publication 535. Hayden asked the members to send their compiled comments via email to Knispel to combine as one document. Knispel will edit it and subsequently send to Wagner as the final review.



### **Face to Face meetings – Brooklyn, New York**

Morizio mentioned that the face to face meeting for Tax Forms and Publications will be held May 2 through May 4. The first day, May 2, will be the travel day; May 3 will be a full meeting day, and on May 4, members will attend a half-day meeting and travel back to their residences afterwards.

### **Public Participation**

Thomas, a former member of TAP and former TFP chair, joined the call and welcomed the new panel members.

### **Closing**

Hayden thanked the members for joining the call. The next monthly teleconference is scheduled for February 8 at 2:00 PM EST.