Taxpayer Advocacy Panel
IMPROVING THE IRS

2013 Meeting Minutes
Tax Forms and Publications Project Committee

- November 13, 2013
- September 11, 2013
- August 14, 2013
- July 10, 2013
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- February 13, 2013
- January 9, 2013
- December 6-7, 2012

Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
November 13, 2013

IRS Staff
- Rose A. Babb – Management Assistant
- Marisa Knispel – Program Analyst & Acting DFO
- Louis Morizio (Absent) – Designated Federal Officer
- Deborah Momon-Townsend – W&I TAP Liaison
- Patty Wagner – Program Owner

TAP Members
- Eric Butler – Knoxville, TN
- Laurie Chivers – Dalton, MA
- Eugene Chulick, Vice Chair – Dayton, NV
- Jack Dell – Hayden, ID
- Michael DelTergo (Absent) – Westfield, NJ
- Nancy Dery – Sanbornville, NH
- Harry Eng – St Charles, IL
- Leni Gonzalez (Absent) – Arlington, VA
- Carolyn Gould – North Haven, CT
- Robert Hayden, Chair – Monroe, MI
- Terri Klug – West Jordan, UT
- Basha McCrumb – Newark, DE
- Robert Rible (Absent) – Santa Cruz, CA

- Ben Tuchi – Tucson, AZ
- Jonathan Wolfsohn – East Rockaway, NY

Welcome/Announcements
Hayden welcomed everyone to the teleconference. Quorum was met for this meeting. Hayden noted that this is the final teleconference for 2013. Third year members were acknowledged as this was also their final meeting with TAP.

DFO Report
Knispel was the Designated Federal Officer for this meeting. Knispel did not have any announcements. She thanked those members leaving the TAP and encouraged the remaining ones to select TFP as their Project Committee for next year.

TAP Director
Andrews thanked the members and those who have completed their three years of service to TAP for their service, diligence and commitment.

Program Owner Presentation
Wagner welcomed everyone and thanked the retiring members as well as the entire Committee for all the work they have done this year. She also thanked Hayden for his Committee leadership.

Subcommittee Report Out
Form 1099 – S, *Proceeds from Real Estate* – This proposal has been approved pending some minor changes. Subsequent to those changes, Knispel will distribute copies to the full committee via email.

IRS Responses
Issue 24010 – *Change 1040 Instructions To Allow the Use of PO Box*, this issue is now under consideration from the IRS until the end of 2014.

Issue 25463 – Form 8586*, Low Income Credit Housing Credit*, was accepted by the IRS.

For Approval
Issue 26529 – *Where to File Return Requesting a Refund*, this issue was edited by Quality Review and since it has been approved today, it will be submitted to the Joint Committee for their approval this month.

Outreach Report
Klug shared some suggestions for great outreach opportunities such as talking about TAP at Continuing Education Presentations. Some other suggestions were mentioned including that of getting the business cards from people they meet and calling them afterwards.

Public Participation
None.

Closing
Knispel thanked all the members for their work.
Hayden thanked the members for their support and TAP staff for their support as well.
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Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
September 11, 2013

IRS Staff

- Rose A. Babb – Management Assistant
- Marisa Knispel – Program Analyst
- Louis Morizio(Absent) – Designated Federal Officer
- Deborah Momon-Townsend – W&I TAP Liaison
- Patty Wagner – Program Owner

TAP Members

- Eric Butler – Knoxville, TN
- Laurie Chivers – Dalton, MA
- Eugene Chulick,Vice Chair (Absent) – Dayton, NV
- Jack Dell – Hayden, ID
- Michael DelTergo (Absent) – Westfield, NJ
- Nancy Dery – Sanbornville, NH
- Harry Eng – St Charles, IL
- Leni Gonzalez (Absent) – Arlington, VA
- Carolyn Gould – North Haven, CT
- Robert Hayden, Chair – Monroe, MI
- Terri Klug – West Jordan, UT
- Basha McCrumb – Newark, DE
- Robert Rible (Absent) – Santa Cruz, CA
- Ben Tuchi (Absent) – Tucson, AZ
- Jonathan Wolfsohn – East Rockaway, NY

Welcome/Announcements

Hayden welcomed everyone to the teleconference. Quorum was met for this meeting. Hayden mentioned the email sent to all members for TAP Chair and Vice Chair nominations for 2014. Current first or second-year TAP members who will return in 2014 are invited to become candidates. Persons interested in serving in one of these key leadership positions can self-declare their nomination, or be nominated by another TAP member.

DFO Report

Knispel was the Designated Federal Officer for this meeting. On behalf of Morizio, Knispel stated that TAP has started the process of looking for cities to host the Annual Regional Meetings for the Project Committees. The recruitment process is still on track, the National Taxpayer Advocate Nina Olson and the Treasury Department will be making the final decisions on the selections for TAP 2014 applicants.

Program Owner Presentation
Wagner welcomed everyone to the call; she did not have any new announcements or any new projects for the members to work.

Subcommittee Report Out
Form 1099 – S, *Proceeds from Real Estate* – After a brief discussion on the goal statement and other proposed changes, the members agreed to rework this issue. Knispel will send this issue via email to members for review. A deadline of October 9 was set to ensure that this issue will be presented to the Joint Committee before the TAP Annual Meeting.

The following issues were reviewed and their status has been updated as follows:
Issues# 21599, 21615, 23727, 25993, 26410, 26508, 26526, 26551, 26584, 27258 and 27643 have been dropped.

Issue# 22727 will be researched and later on, we will determine whether or not we can work it.

Issues# 26102, 26468 and 26570 will be kept in the Tax Forms & Publications Parking Lot list.

Issue# 26593 will be sent to the Joint Committee Parking Lot list.

Issue# 26468, Eng will contact the submitter.

Issue# 26529, a subcommittee has been formed to review this issue – Dell (lead), Chivers and Hayden.

Issue# 26598, a subcommittee has been formed to review this issue – Klug, Eng (lead) and McCrumb

Issues# 27156, this issue will be sent to the Toll Free Committee.

Outreach Report
Gould shared some suggestions for great outreach opportunities such as teaming up with the Local Taxpayer Advocates, practitioner group meetings, visiting VITA sites and following up with your contacts.

Public Participation
None

Closing
Hayden thanked all for joining the call. The next teleconference will be on Wednesday, October 9th, 2013 at 11 a.m. EST.

Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
August 14, 2013

IRS Staff

- Rose A. Babb – Management Assistant
- Sheila Stevens-Brown – Program Analyst
- Marisa Knispel – Program Analyst
- Louis Morizio(Absent) – Designated Federal Officer
- Deborah Momon-Townsend (Absent) – W&I TAP Liaison
- Patty Wagner (Absent) – Program Owner
- Curt Freeman – W&I Analyst

TAP Members

- Eric Butler – Knoxville, TN
- Laurie Chivers – Dalton, MA
- Eugene Chulick,Vice Chair – Dayton, NV
- Jack Dell (Absent) – Hayden, ID
- Michael DelTergo (Absent) – Westfield, NJ
- Nancy Dery – Sanbornville, NH
- Harry Eng – St Charles, IL
- Leni Gonzalez (Absent) – Arlington, VA
- Carolyn Gould – North Haven, CT
- Robert Hayden, Chair – Monroe, MI
- Terri Klug – West Jordan, UT
- Basha McCrumb – Newark, DE
- Robert Rible – Santa Cruz, CA
- Ben Tuchi – Tucson, AZ
- Jonathan Wolfsohn – East Rockaway, NY

Welcome/Announcements

Hayden welcomed everyone to the teleconference. Quorum was met for this meeting. Hayden discussed briefly the Joint Committee (JC) Face to Face Meeting in Milwaukee last week. The JC reviewed all the Parking Lot Issues; there were 158 issues. After reviewing all issues, there are now 64 issues. The TAP By-Laws have been revised, TAP Chair Rich Bilancia will be sending the By Laws via email to TAP members to review and approve.

DFO Report

Morizio was absent; Knispel reminded members that Meredith Odom is not an employee in TAP. All emails that were previously addressed to Meredith must now be sent to Knispel with a copy to Morizio.

Program Owner Presentation
Freeman joined the call for Wagner who was absent. Freeman mentioned that members can review the draft of new forms at www.irs.gov/draftforms. Freeman also mentioned that this website can be a source when addressing some issues common for tax preparers.

Subcommittee Report Out
Form 1099 – K, *Merchant Card & Third Party Network Payment* – this issue is being finalized with some minor edits and changes.

Form 1099 – S, *Proceeds from Real Estate* – Wolfsohn is working on the final draft and will have it sent to Knispel today.

Form 1098 – T, *Tuition Statement*, Hayden mentioned that there is nothing significant that can be done and so, members should consider dropping this issue.

Outreach Report
Eng discussed his outreach event in his home state at Service Corporation of Retired Executives, SCORE. He suggested that members contact their local chapter in their home state as well.

Direction of TAP
Tuchi discussed his thoughts on the direction of the TAP focusing on TAP's mission. Members can send their comments and thoughts to him via email.

Public Participation
None

Action Items
Hayden said that elections for chair positions will be coming up. Now is the time to start thinking of running for Chair or Vice Chair positions of Project Committees and for the position of Chair of the TAP. Members should also start thinking about the Project Committees they want to be part of for 2014.

The Annual Face to Face Project Committee Meetings will be held in December, but the details are not final, including the location. However, members should keep the second week of December free for those meetings.

Closing
Hayden thanked all for joining the call. The next teleconference will be on Wednesday, September 11, 2013 at 11 a.m. EST.

Tax Forms & Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
July 10, 2013

IRS Staff

- Rose A. Babb – Management Assistant
- Sheila Stevens-Brown – Program Analyst
- Marisa Knispel – Program Analyst
- Louis Morizio – Designated Federal Officer
- Theresa Singleton – Program Analyst
- Deborah Momon-Townsend (Absent) – W&I TAP Liaison
- Patty Wagner (Absent) – Program Owner

TAP Members

- Eric Butler – Knoxville, TN
- Laurie Chivers – Dalton, MA
- Eugene Chulick,Vice Chair – Dayton, NV
- Jack Dell (Absent) – Hayden, IN
- Michael DelTergo – Westfield, NJ
- Nancy Dery – Sanbornville, NH
- Harry Eng (Absent) – St Charles, IL
- Leni Gonzalez (Absent) – Arlington, VA
- Carolyn Gould – North Haven, CT
- Robert Hayden, Chair – Monroe, MI
- Terri Klug – West Jordan, UT
- Basha McCrumb – Newark, DE
- Robert Rible – Santa Cruz, CA
- Ben Tuchi – Tucson, AZ
- Jonathan Wolfsohn – East Rockaway, NY

Welcome/Announcements

Hayden welcomed everyone to the teleconference. Quorum was met for this meeting.

DFO Report

Morizio announced that the Joint Committee (JC) agreed to eliminate the Joint Committee Quality Review Team. From here on, we will only use the Committees' Quality Review teams to revise or correct errors in our proposals.

Morizio mentioned that the outreach spreadsheet has also been revised to simplify the reporting of the hours and the outreach. The JC requested that everyone use the new report starting in July. The hours reported for the first half of the year should be carried over to July when the members send their reports to Knispel next month. If members have any questions, they should contact Knispel.

Morizio and Andrews had a meeting with the DFOs of advisory committees, IRPAC and IRSAC, hoping to establish a partnership to work together on issues such as the Form 1098-T that IRPAC as well as our Committee is working on. After scheduling a meeting with IRPAC to discuss this Form, the DFO for this committee decided not to hold this meeting and recommended that our Committee should continue its work separately from theirs. Andrews encouraged our Committee to continue the work and assured the members that the TAP is as valued as any other advisory committee.

Program Owner Presentation
Freeman joined the call for Wagner who was absent; he did not have anything new to report.

Subcommittee Report Out
Form 1099-K, *Merchant Card & Third Party Network Payment* – Hayden, Eng and Wolfsohn will have something to present by the next teleconference.

Form 1099-S, *Proceeds from Real Estate,* is still being worked by Wolfsohn. He will have something to present at the next teleconference in August.

Publication 555, *Community Property,* McCrumb will have the review ready by July 15, 2013.

Gould and Wolfsohn accepted the referral written on Form 1041, *Gifts and Esta*tes. The referral will be reviewed by our QR and approved at the next teleconference.

New Issues
Issue #27133 and 27134 regarding Form 1098-T will be added to the issue Tuchi is working on
Issue #27509 will be kept in our Parking Lot.
Issue #27759 will be sent to the JC Parking Lot.
All other issues that will be dropped in our database will be shared with Systemic Advocacy. Systemic Advocacy has the option to work on any of these dropped issues.

Outreach Report
Dery reached out to the Local Taxpayer Advocate (LTA) in her state with whom she attended a congressional workshop in June.

Chulick stated that participation in outreach activities is between 60 and 70%. He suggested that members may wish to use the Outreach Toolkit in TAP Space for great ideas on how to conduct outreach activities.

Public Participation
None.

Closing
Hayden thanked all for joining the call. The next teleconference will be on Wednesday, August 14, at 11 a.m. EST.

Tax Forms & Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
June 12, 2013

IRS Staff

- Rose A. Babb (Absent) – Management Assistant
- Deborah Momon-Townsend – W&I TAP Liaison
- Marisa Knispel (Absent) – Program Analyst
- Louis Morizio – Designated Federal Officer
- Patty Wagner – Program Owner
- Sheila Brown-Stevens – Program Analyst
- Theresa Singleton – Program Analyst

TAP Members

- Eric Butler – Knoxville, TN
- Laurie Chivers – Dalton, MA
- Eugene Chulick,Vice Chair – Dayton, NV
- Jack Dell – Hayden, IN
- Michael DelTergo – Westfield, NJ
- Nancy Dery – Sanbornville, NH
- Harry Eng (Absent) – St Charles, IL
- Leni Gonzalez (Absent) – Arlington, VA
- Carolyn Gould – North Haven, CT
- Robert Hayden, Chair – Monroe, MI
- Terri Klug – West Jordan, UT
- Basha McCrumb – Newark, DE
- Robert Rible – Santa Cruz, CA
- Ben Tuchi (Absent) – Tucson, AZ
- Jonathan Wolfsohn – East Rockaway, NY

Welcome/Announcements

Hayden welcomed everyone to the teleconference. Quorum was met for this meeting.

DFO Report

Morizio stated that he had a conversation with the TAP Director, Sheila Andrews on the recruitment for 2013 TAP members. Those members that were not selected will be receiving letters from TAP and, the database was updated to reflect those changes.

The VITA Product Review Teams will meet at different times. These meetings will not be face to face meetings but rather they will be teleconferences. Pre read materials will be emailed to those participants prior to the teleconferences for review.

Tax Wise Software and E-File focus group suggestions were sent to Momon-Townsend, who has already responded with feedback on those issues. The list was sent to both TFP members and Vita Product Review Team.

The second Furlough day for the IRS Staff will be on Friday, June 14, any emails or phone calls sent to IRS employees requiring urgent response will not be answered before Monday, June 17, 2013.

Program Owner Presentation
Wagner welcomed all and thanked those members that participated in the focus group review. Wagner stated that she did not have anything new but, she is looking for assignments for the members.

Subcommittee Report Out
Form 1098T, *Tuition Statement*, Hayden reported that URPAC is working this issue as well as TAP. Morizio will speak to Momon-Townsend to see if TFP can work this issue in partnership with IRPAC.

Form 1099K, *Merchant Card & Third Party Network Payment,* Eng, Hayden and Wolfsohn are still working on and will have something to present at the next teleconference.

Form 1099S, *Proceeds from Real Estate,* Wolfsohn will work with Knispel on the write up and will have something to present at the next teleconference.

Approval of Issues
Issue# 27033, *Publication 544,* this referral is now complete and is ready to be sent to the Joint Committee Quality Review Team.

Issue# 27532, *Focus Group on Tax Software and E-filed Forms* is approved by the members and is ready to be sent to the Joint Committee Quality review Team. Hayden also added that the new standardized form that both him and Eng tweaked, will be the new form used for focus groups going forward.

Issue# 24010, *Change 1040 Instructions to Allow Use of PO Box* written by Hayden and approved by the full committee, will be going forward to the JC Quality Review Team.

Outreach Report
DelTergo shared his experience on his outreach event. Chulick asked DelTergo to write up and share his outreach event via TAP Space. Chulick also reminded members that they should consider sharing their successful outreach activities in TAP Space as well.

Morizio asked members to visit TAP Space and Review the outreach tool kit that was revised; it has helpful suggestions for mastering outreach activities.

Public Participation
None.

Closing
Hayden thanked all for joining the call. The next teleconference will be on Wednesday, July 12, 2013, at 11 a.m. EST.

Taxpayer Advocacy Panel
IMPROVING THE IRS

Tax Forms & Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
May 8, 2013

Program Owner (Wage and Investment)
- Wagner, Patty

Designated Federal Official
- Knispel, Marisa

Committee Members Present
- Butler, Eric
- Chivers, Laurie
- Chulick, Eugene – Vice Chair
- Dell, Jack
- DelTergo, Michael
- Dery, Nancy
- Eng, Harry
- Gonzalez, Leni
- Gould, Carolyn
- Hayden, Robert – Chair
- Klug, Terri
- McCrumb, Basha
- Rible, Robert
- Tuchi, Ben
- Wolfsohn, Jonathan

Committee Members Absent
- None

Taxpayer Advocacy Panel/Systemic Advocacy (Staff)
- Babb, Rose A. – Management Assistant
- Knispel, Marisa – Program Analyst

Other IRS Employees
- Momon-Townsend, Deborah – W&I TAP Liaison
- Stevens-Brown, Sheila – Program Analyst

Welcome
Hayden welcomed everyone to the teleconference.

Roll Call
Quorum was met for this meeting.

DFO Report
Knispel acted as the DFO and informed the members that TAP is currently conducting interviews for TAP membership

Program Owner Presentation
Wagner welcomed all and mentioned that she is soliciting members to conduct a short review of Publication 555, *Community Property*. Members Dell, McCrumb (lead), Rible and Tuchi have volunteered to do the review.

Wagner also mentioned that she is soliciting volunteers to participate in a focus group on May 14 for an hour. This focus group will provide feedback on the differences found in the format of IRS' official forms and those produced by software and will also review the format of the tax returns that have been efiled.

Cancellation of Form 2848
The TFP Committee's review of Form 2848, *Power of Attorney and Declaration Representative*, was dropped since the Internal Revenue Service Advisory Council, "IRSAC" is already conducting a review of the Form. This was the request of the W&I organization.

Subcommittee Report Out
Butler reported that he is still working on Publication 544, Part I, *Sale and other Dispositions of Assets,* and will meet the June deadline.

Chulick is still working on Part II of Publication 544 as well; he will have some input by May 20.

Eng, Hayden and Wolfsohn are still working on Form 1099K, *Merchant Card & Third Party Network Payment,* and will have something to present at the next teleconference.

Tuchi mentioned that he is working on Form 1098T, *Tuition Statement*. He will put together the final draft of the recommendations and subsequently send to the committee for their comments. He will have something to report on at the next teleconference.

Wolfsohn mentioned that he is working on Form 1099S, *Proceeds from Real Estate*, and will have something to present at the next teleconference.

Knispel mentioned that Publication 4681, *Canceled Debts Foreclosures, Repossessions & Abandonments,* has been forwarded to the Joint Committee for review.

Parking Lot Issues discussed
Members reviewed the list of parking lot issues and, the following issues will be worked on:

Issue #24745, *Direct Deposit of Form 1041 Refunds*, will be worked by Gould, Hayden and Wolfsohn.

Issue# 19830, *Required Minimum Distribution and Form 8606,* DelTergo will contact the submitter for clarification.

Issues #26621 and #26623, written by Dell and reviewed at last meeting, were approval for submission to the JC.

Outreach Report
Dell shared his experience on his outreach event.

Chulick requested that members notify him if they are having any problems setting up outreach activities or filling out the monthly time and outreach reports.

Public Participation
None

Closing
Hayden thanked all for joining the call. The next teleconference will be on Wednesday, June 12 at 11 a.m. EST.

Tax Forms & Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
April 10, 2013

Program Owner (Wage and Investment)

- Wagner, Patty

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Butler, John
- Chivers, Laurie
- Chulick, Eugene
- Dell, Jack
- DelTergo, Michael
- Dery, Nancy
- Eng, Harry
- Gould, Carolyn
- Hayden, Robert
- McCrumb, Basha
- Tuchi, Ben
- Wolfsohn, Jonathan

Committee Members Absent

- Gonzalez, Leni
- Klug, Terri
- Rible, Robert
- Wolfsohn, Jonathan

Taxpayer Advocacy Panel/Systemic Advocacy (Staff)

- Babb, Rose A. – Management Assistant
- Knispel, Marisa – Program Analyst
- Odom, Meredith – Program Analyst

Other IRS Employees

- Jones, Cindy – Supervisory, Program Analyst
- Momon-Townsend, Deborah – W&I TAP Liaison
- Scott, Debbie – Program Analyst
- Stevens-Brown, Sheila – Program Analyst

Welcome
Hayden welcomed everyone to the teleconference.

Roll Call
Quorum was met for this meeting.

DFO Report
Morizio informed the members that the recruitment period for 2014 panel members ended April 2nd. TAP staff is soliciting members to assist the TAP Managers and the Local Taxpayer Advocates in the interviewing of the candidates in May. Those members who are interested should contact Odom with their available schedule.

Program Owner Presentation
Wagner welcomed all. She did not have anything new to report. However, Wagner stated that she is working on some new products for the members to review. Form 8941 will be revised based on the feedback that was provided at the Tax Forms and Publication focus group last December in Jacksonville, Florida.

New Issues
Dell reported on his work on issues #26621 and #26623 related to dividend and pension income reporting on Form 1040 which will be reviewed by the Committee and later approved.

Issue #26731, *Publication 4681 Cancellation of Debt*. This issue was approved at the meeting and will now be submitted to the Attorney Advisors and then to the Joint Committee Quality Review.

Subcommittee Report Out
Dell stated that he is waiting on input from the rest of the subcommittee on Publication 544. He will have something to present at the next teleconference in May. This project has a due date of June 1.

Form 2848, *Power of Attorney.* This subcommittee will begin working on this Form after April 15th.

Form 1098-T, *Tuition Statement,* Form 1099-S*, Proceeds from Real Estate and* Forms 1099-K*, Merchant Card.* These subcommittees will begin working on their respective forms after April 15.

IRS Rejections
Issue #20026, *Adding a Line to Chart C on Form 1040* – Chulick and Rible will review the negative response received to decide if a rebuttal is necessary.

Issue #25051, *Adding a Line to the Payment Section of Form 1040.* The authors will write a rebuttal.

Outreach Report

Chulick mentioned that members are welcomed to share great outreach stories to post in TAPSpace. These success stories could be from a group that members may have addressed or any other setting.

Chivers spoke about her experiences in outreach and mentioned that discussing the availability of paper forms and publications is common while doing outreach.

Public Participation

Stevens did not have any comments but found the meeting very informative.

Closing

Hayden thanked all for joining the call. The next teleconference will be on Wednesday, May 8 at 11 a.m. EST.

Tax Forms & Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
March 13, 2013

Program Owner (Wage and Investment)

- Freeman, Curtis

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Butler, John
- Chivers, Laurie
- Chulick, Eugene
- Dell, Jack
- DelTergo, Michael
- Dery, Nancy
- Eng, Harry
- Gonzalez, Leni
- Gould, Carolyn
- Hayden, Robert
- Klug, Terri
- McCrumb, Basha
- Tuchi, Ben
- Wolfsohn, Jonathan

Committee Members Absent

- McCrumb, Basha
- Rible, Robert

Taxpayer Advocacy Panel/Systemic Advocacy (Staff)

- Andrews, Sheila – TAP Director
- Babb, Rose A. – Management Assistant
- Jenkins, Audrey – Program Analyst
- Knispel, Marisa – Program Analyst
- Odom, Meredith – Program Analyst

Public Participation

- None

Other IRS Employees

- King, Lawshawne – Management Program Analyst
- Momon-Townsend, Deborah – Program Analyst

- Singleton, Theresa – Program Analyst

Welcome
Hayden welcomed everyone to the teleconference.

Roll Call
Quorum was met for this meeting.

DFO Report
Morizio informed the members that the recruitment process for 2014 panel members is on point; the recruitment period ends April 1. The members are asked to encourage their friends and network contacts to consider applying for membership in the states that TAP is recruiting. A news release letter has been posted in TAP Space; members are encouraged to view it.

Morizio reminded the members that all outreach activities that require reimbursements should be approved prior to the event. In addition, if members are attending conferences as presenters or manning booths for TAP, fees are waived by the organizations hosting the events.

Program Owner Presentation
Freeman attended the call for Wagner; he thanked the members for their work on Publication 225. He mentioned that Form 8863, *Education Credits (American Opportunity and Lifetime Learning Credits),* was causing problems for taxpayers, specifically lines 24, 25, and 26. The returns were processing erroneously as incomplete.

TAP Director
Sheila Andrews introduced herself as the new TAP Director and thanked the members for their hard work. Andrews told members to feel free to contact her anytime.

List of New Issues
Issues #26621 and #26623 – Dell suggested that both be combined and he will review them.

Issue #26731 – Klug found an error on the instructions provided by a “Tip” in the Publication in reference to using the Insolvency Worksheet. She will write a recommendation to correct the error.

Subcommittee Report Out
Form 2848, *Power of Attorney,* Wolfsohn reported that the subcommittee is working on the Form and will have something to present at the next teleconference in April.

Form 1098-T, *Tuition Statement and 1099-S Proceeds from Real Estate* – Tuchi reported that the subcommittee is still working on it and will have something to present at the next teleconference in April.

Outreach Report
Butler is getting the word on TAP through his town's local newspaper. He has sent letters to local community organizations to set up meeting dates to talk about TAP.

Chulick mentioned to members to continue sending in the outreach reports and hours report timely each month.

Eng and Hayden will revise the focus groups' proposals by the next teleconference in April.

Public Participation
None

Closing
Hayden thanked all for joining the call. The next teleconference will be on Wednesday, April10 at 11 a.m. ET.

Taxpayer Advocacy Panel
IMPROVING THE IRS

Tax Forms & Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
February 13, 2013

Program Owner (Wage and Investment)

- Wagner, Patty

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Butler, John
- Chivers, Laurie
- Chulick, Eugene
- Dery, Nancy
- Eng, Harry
- Gould, Carolyn
- Hayden, Robert
- Klug, Terri
- McCrumb, Basha
- Rible, Robert
- Tuchi, Ben

Committee Members Absent

- DelTergo, Michael
- Dell, Jack
- Gonzalez, Leni
- Wolfsohn, Jonathan

Taxpayer Advocacy Panel/Systemic Advocacy, (Staff)

- Babb, Rose A. – Management Assistant
- Knispel, Marisa – Program Analyst
- Odom, Meredith – Program Analyst

Public Participation

- None

Other IRS Employees

- Momon – Townsend, Deborah – Program Analyst
- Singleton, Theresa – Program Analyst
- Smith, Yvonne – Supervisory, Program Analyst
- King, LaShawne – Headquarters Designee

Welcome
Hayden welcomed everyone to the teleconference.

Roll Call
Quorum was met for this meeting.

DFO Report
Morizio informed the members that the recruitment process for 2014 panel members is on target. This year, the National Taxpayer Advocate has decided to open up TAP recruitment internationally. The details on the international recruitment are still being worked out and members will be kept informed.

Program Owner Presentation
Wagner mentioned that she has not received the new revision of Publication 544, *Sales of Assets and Other Dispositions*. Knispel will distribute it to the members when received.

Wagner is indicated that Forms and Publications will be conducting a focus group on Form 8958, *Allocation of Tax Amounts between Certain Individuals in Community Property States*, beginning at the end of February through mid – March. There will be a $75.00 offered to each of the participants in the focus group. The focus group will cover four cities: Las Vegas, NV, San Francisco, CA, Irvine, CA and Seattle, WA. Morizio suggested that since our current TAP Vice Chair Colleen Hitchcock resides in the Seattle area, she could be invited.
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New Proposals to Approve
Issue #25628 – Form 8888, *Allocation of Refund (Including Savings Bond Purchases)*, Chulick will revision according to some suggestion made at this meeting and share with the full committee for approval.

Issue #25463 – Form 8586, *Low Income Housing Credit* – the Committee approved it and it will be submitted to the Joint Committee.

Subcommittee Report Out
Form 2848, *Power of Attorney* – McCrumb reported that her subcommittee is working on the Form and will have something to present at the next teleconference in March.

Subcommittee on Form 1099 – K
Eng (lead), Hayden, and Wolfsohn will review Form 1099 – K, *Merchant Card and Third Party Network Payments*.

Outreach Report
Rible reported on the outreach he participated in this month. He instructed a VITA class where he also provided information about the TAP. He stated that he received two recommendations that were submitted to Knispel.

Public Participation

None

Closing

Hayden thanked all for joining the call. The next teleconference will be on Wednesday, March 13 at 11 a.m. ET.

Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Teleconference
Wednesday, January 9, 2013
11 a.m. – 12 p.m. ET

Program Owner (Wage and Investment)
- Wagner, Patty

Designated Federal Official
- Morizio, Louis

Committee Members Present
- Butler, John
- Chivers, Laurie
- Chulick, Eugene
- Dell, Jack
- DelTergo, Michael
- Dery, Nancy
- Gould, Carolyn
- Hayden, Robert
- Klug, Terri
- McCrumb, Basha
- Rible, Robert
- Tuchi, Ben
- Wolfsohn, Jonathan

Committee Members Absent
- Brandewie, Shaun
- Eng, Harry
- Gonzalez, Leni

Taxpayer Advocacy Panel/Systemic Advocacy (Staff)
- Babb, Rose A. – Management Assistant
- Knispel, Marisa – Program Analyst
- Odom, Meredith – Program Analyst

Public Participation
- Thomas, Donald
- Rollins, Jackie

Other IRS Employees
- Henry, Naomi – Tax Law Specialist
- Martin, Janice – Tax Law Specialist

- Momon-Townsend, Deborah – Program Analyst
- Singleton, Theresa – Program Analyst (Absent)

Welcome
Hayden welcomed everyone to the first Tax Forms and Publications teleconference of 2013.

Roll Call
Quorum was met for this meeting.

DFO Report
Morizio said that the National Taxpayer Advocate, Nina Olson has released her Annual Report, to Congress. Analyst Knispel will send an electronic copy of the Annual Report to all TFP members.

Program Owner Presentation
Wagner welcomed everyone to the call and allowed Janice Martin, Tax Law Specialist to respond to questions from the Committee members.

Panel member Tuchi discussed Form 1098T. His focus was: What is the purpose of this Form with respect to completing Form 8863? Tuchi mentioned that he has heard of problems from university colleagues, trying to determine whether box 1 or box 2 is the appropriate box to complete. Martin stated that the IRS can propose new legislation to have Form 1098T changed. Some further suggestions were made to set up a side bar meeting on this topic and, have Tuchi write up an issue statement. The side bar discussions will be shared with Hayden and Knispel .

Review of Issues
Issues #26204 – F4684, Issue #26205 – Publication 523 and Issue #26207 – Form 8941 were reviewed which are the notes from the December focus groups. The members agreed to move these issues on to the Joint Committee for further review.

Parking Lot Issues
Subcommittees were formed to work on the Parking Lot issues that the members selected.

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The following subcommittees were formed:

- Issue #25463 – Form 8586, Low Income Housing Credit will be reviewed by Klug and Dell (lead).
- Issue #25628 – aims to clarify the instructions to Form 8888, *Allocation of Refund*, that will be reviewed by Hayden, Chivers and Chulick (lead).

- Issue #25762 – aims to clarify the instructions to the Form 2848, *Power of Attorney,* and will be reviewed by Wolfsohn, Dery and McCrumb (lead).
- Issue #25567 – seemed interesting to all members but needs clarification. Hayden will contact the person who submitted this issue to learn more.

Outreach Report

Chulick discussed and proposed a few things to improve outreach efforts:

(1) During each monthly teleconference, a member will be assigned to report out on his or her outreach ideas or outreach activities.
(2) He reminded everyone that the completed Outreach Report spreadsheet needs to be addressed to Odom and Chulick by the second of each month. The hours spent on outreach need to be reported on the first page and the total hours for all TAP activities need to be reported on the second page. As of today, he said, some members have not sent in their December 2012 Report yet.
(3) On 1/17 during the Outreach Committee meeting, Chulick will discuss the idea of an outreach recognition award. Suggestions will be accepted from TFP members up until the meeting date.

Public Participation

Former TAP member Rollins asked about the status of the completed issues that still need to be elevated to the Joint Committee. Knispel indicated they will be presented at their next meeting.

Closing

Hayden thanked all for joining the call. The next teleconference will be on Wednesday, February 13 at 11 a.m. ET.

Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Face to Face Meeting, Jacksonville, FL
Thursday, December 6, 2012
8 a.m. – 4:30 p.m. ET

Program Owner (Wage and Investment)

- Wagner, Patty

Committee Members Present

- Butler, Eric
- Chivers, Laurie
- Chulick, Gene
- Dell, Jack
- DelTergo, Michael
- Dery, Nancy
- Eng, Harry
- Gonzalez, Leni
- Gould, Carolyn
- Hayden, Bob
- Klug, Terri
- McCrumb, Basha
- Rible, Bob
- Wolfsohn, Jonathan

Committee Members Absent

- Brandewie, Shaun
- Tuchi, Ben

Taxpayer Advocacy Panel / Systemic Advocacy, (Staff)

- Knispel, Marisa – Program Analyst
- Morizio, Louis – Program Manager and DFO
- Singleton, Theresa – Systemic Advocacy Analyst

Public Participation

- None

Roll Call

Quorum was met for this meeting.

Welcome

Hayden welcomed everyone to the first meeting of 2013 and invited everyone to introduce themselves. Singleton who joined us via teleconference also introduced herself as the Systemic Advocacy analyst.

Hayden listed all the TFP accomplishments of 2012. He summarized the reviews of the IRS forms and publications done in 2012 and the proposals that the Committee submitted to the IRS to improve the agency's service to the taxpayer. He also indicated whether or not the proposals/reviews were accepted, partially accepted or rejected by the IRS.

He explained Parking Lot issues that relate to our Committee. These are issues related to Tax Forms and Publications originating from grassroots issues that are not assigned by the Program Owner but that the Committee may address and submit with a proposed solution to the Program Owner.

Hayden also spoke briefly of the procedural changes that members will face in 2013 such as the responsibility of the Committee Vice Chair to address issues of member outreach. For example, to encourage participation in outreach and to collect the members' outreach reports. Additionally, the screening of grassroots issues has changed for 2013 when these will be screened by the members of the Committee and not by a Joint Committee (JC) Screening committee.

The members decided to continue screening TFP issues in the same manner as done last year, whereby the analyst will send a list of these grassroots issues every couple of months and the Committee would decide at the meeting the issues they are interested in pursuing. Once decided, members will group into subcommittees to work these issues and formulate a proposal to the IRS that will resolve them.

Hayden also reviewed the process of elevating issues to the IRS in our Committee and the importance of meeting the deadlines set by our Program Owner. He explained that although the JC will give the official approval of a referral or proposal, the TFP Committee is at times forced to submit a draft of such to the Program Owner prior to JC approval in order to meet the deadline. The deadlines are short since changes to forms and publications must be made before the new revision is printed.

Chair and Vice Chair Election

Bob Hayden was re-elected as Chair and Gene Chulick was elected as the Vice Chair of the TFP Committee.

Other Administrative Issues

Knispel explained the opportunity for the returning TAP members to mentor the new TAP members. Returning members McCrumb, Eng and Klug paired with Gonzalez, Butler and Gould, respectively**.**

Hayden explained that subcommittees will be created to work on the issues according to the members' interest on the topic. He expects that all members participate.

The screening of issues will continue as last year to give all members the opportunity to decide whether or not an issue is worth pursuing.
A Quality Review team was formed to review all referrals/proposals and ensure they are properly formatted and there are no grammatical errors. Eng, Chivers and Butler are the team. Eng also volunteered to represent the TFP Committee in the Joint Committee (JC) Quality Review team where he will review proposals stemming from all TAP Committees.

The TFP members elected to hold their meeting via teleconference the second Wednesday of each month at 11 AM Eastern Time (ET). This means that the dates of the teleconference for 2013 will be: January 9, February 13, March 13, April 10, May 8, June 12, July 10, August 14, September 11, October 9 and November 13.

The quorum follows the common formula of half the membership plus one; so, quorum is 9 members. This is the number of members necessary for the Committee to make a decision.

Hayden also explained that our meetings are published in the Federal Register following the Federal Advisory Committee Act (FACA) rules which makes them open to the public. If the notice is not published in the Register timely, the meeting must be administrative and no decisions may be made.

Program Owner Presentation
Wagner welcomed everyone and expressed her appreciation to the TFP members for their work on all projects in 2012. She spoke about the IRS division she works for, Media and Communications, and their role in revising the tax forms and publications.

Focus Group on Form 4684, *Casualties and Theft*
Wagner provided the members with a scenario, a Form 4684 and its instructions.

She asked that members used the Form and instructions to resolve the problem presented in the scenario. Thereafter, she asked for the problems encountered while completing the Form. She also asked questions regarding the layout of the Form and the clarity of the instructions.

Two Subject Matter Experts (SMEs) on the Form from the Media and Communications participated in the focus group via teleconference. They answered questions presented by the group and clarified some issues with the instructions. A question on Section C, lines 42 and 43 arose that the SMEs will need to research: The instructions to these lines are confusing and the total dollar amounts resulted from the exercise differed between the Committee and the experts.

<u>Focus Group on Publication 523, *Selling Your Home*</u>

A second focus group took place. This time it was on the Publication 523. Wagner asked how many members have used this Publication in the last 2 years. Two members said they did. She asked for comments on the Publication on the layout and the content. Comments were that the Publication is too long and should be divided into chapters; the icons within it need an explanation; there are good examples offered; and, the worksheets are also good.

We were asked to find 3 topics and provide the page number and also, we were asked to rate the Publication with a “1” meaning “Poor” and a “5” meaning “Excellent”. Four members rated it with a “5” and nine members rated it a “4”.

We were then provided a new version of the Publication 523 for the same tax year 2011. It is a version created by a vendor. The same questions were asked including rating the new version. Two members rated it “2”, eight members a “3” and four members a “4”.

NOTE: The detailed notes of the focus groups in which the members participating at this meeting will form part of an official proposal to the IRS that will be submitted to the Joint Committee for approval.

<u>Another issue</u>

Wolfsohn mentioned that Form 1099-S, *Proceeds from Real Estate Transactions*, should ask the preparer of the Form whether the proceeds received are from a sale of a residential or a rental property. Wagner agreed with him and suggested that the TFP Committee write a proposal recommending this.

<u>Public Participation</u>

There were no members of the public present at this meeting.

<u>Closing</u>

Hayden closed the meeting and reminded all that we will have another focus group the following day.

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Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Face-to-Face Meeting, Jacksonville, FL
Friday, December 7, 2012
8 a.m. – 12 p.m. ET

Welcome

Hayden welcomed back the members.

Roll Call

We had the same attendance as on December 6th.

Focus Group on Form 8941, *Credit for Self-Employed Health Insurance Premium*

Again, Wagner provided us with a scenario, the Form 8941 and its instructions and asked that members use the Form and instructions to resolve the problem presented in the scenario. A SME on the new Form 8941 also joined us via phone.

Afterwards, she asked questions about the look and layout of the forms and the instructions. Some comments on the form and instructions were: “qualifying arrangement” needs to be defined; instructions to worksheets are inconsistent; provide better examples, etc.

Most members found the form difficult and collecting the information necessary to complete it will be time consuming. The SME added that collecting information to arrive to the conclusion that the employer cannot claim the credit is the most common answer received so far from focus groups that participated to test this form.

Wagner indicated that there will be a nationwide series of focus groups that will be conducted by a vendor to test this form.

New Assignment

Wagner assigned the review of Publication 544, *Sales and Other Dispositions of Assets,* for the review of the TFP Committee. The deadline for the review is February 1. The members formed subcommittees to divide the review into chapters:

Chapter 1 – Butler (lead), Hayden, Chulick and Gould
Chapter 2 – Dell (lead) and Chivers
Chapter 3 – DelTergo (lead) and Eng
Chapter 4 – Dery (lead) and Klug

Closing

Hayden closed the meeting and thanked everyone for their participation..