

**2014 Meeting Minutes  
Tax Forms and Publications Project Committee**

- November 19, 2014
  - October 15, 2014
  - September 17, 2014
  - August 20, 2014
  - July 16, 2014
  - June 18, 2014
  - May 21, 2014
  - April 9, 2014
  - March 24-26, 2014
  - February 12, 2014
  - January 15, 2014
- 

**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
November 19, 2014**

**IRS Staff**

- Sheila Andrews – TAP Director
- Rose A. Babb – Management Assistant
- Sheila Stevens-Brown – Program Analyst, W&I
- Cedric Jeans – Designated Federal Officer, TAP
- Theresa Singleton – Program Analyst, TAP
- Patty Wagner – Media and Publications Office

**TAP Members**

- Eric Butler – Knoxville, TN
- Kirk Chartier (Absent) – Atlanta, GA
- Eugene Chulick – Dayton, NV
- Jack Dell – Hayden, ID
- Carolyn Gould – New Haven, CT
- Barbara (Basha) McCrumb – Newark, DE
- Mahendra (MG) Patel – Mechanicsburg, PA
- Philip George – St George, UT
- Mary Jo Thomson – Oklahoma City, OK
- Elena Tscherny – Washington, DC
- William (Bill) Vetter – Cypress, TX
- Jonathan Wolfsohn (Absent) – East Rockaway, NY

### **Welcome/Announcements**

Chulick welcomed everyone to the final teleconference call. The minutes for October were approved for posting to [www.improveirs.org](http://www.improveirs.org).

### **Designated Federal Officer**

Jeans welcomed everyone and introduced himself as the Program Manager, detailed to TAP East. He thanked all the members for their service to TAP; he also stated that he look forward to working with those members that are continuing on with TAP in 2015.

### **Program Office Presentation**

Wagner welcomed everyone and expressed her appreciation to the panel members and those that are rotating off. Wagner thanked the members for their dedication, input comments and suggestions. She stated that they have improved the IRS services to the public.

Publication 590 Revision – Wagner stated that if there are any more changes or comments, please send them to Singleton. Singleton will subsequently forward to Wagner any comments she receives.

Publication 179 – Wagner stated that there were very few comments received from both members and outreach events; she has sent those comments to her staff.

### **Director's Comments**

Andrews thanked all the members for their service to TAP; she also expressed her appreciation to those members that are rotating off of the TFP Committee.

### **Issue# 30873, *Nonresident Alien as qualifying person for head of household***

Tscherny reported that the letter is being reviewed and, will be subsequently mailed to Debbie Fisher. Fisher was actually on the teleconference and was informed of what the letter will address.

**Publication 575, *Pension and Annuity Income*** – Singleton asked the members for their comments to the IRS response to the publication. They members stated that they are in agreement with the IRS response.

### **Public Participation**

Debbie Fisher was on the call and received feedback on the response that has been written on Issue# 30873.

### **Outreach**

McCrumb reminded the members to continue to send in their outreach reports. This was her last teleconference since she is rotating off of the TFP Committee and TAP. She thanked the members for their work. McCrumb also thanked Chulick for being a great chair.



### **Closing**

Chulick thanked the TFP members for a very productive year in TAP.

This was the final teleconference meeting for 2014.

**These minutes have been approved and certified by the committee chairperson.**

**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
October 15, 2014**

**IRS Staff**

- Sheila Andrews (Absent) – TAP Director
- Rose A. Babb – Management Assistant
- Tamikio Bohler (Absent) – Analyst, W&I
- Mitzi Colleni – TAS Quality Analyst
- Sheila Stevens-Brown – Program Analyst
- Louis Morizio (Absent) – Designated Federal Officer
- Theresa Singleton – Program Analyst
- Patty Wagner – Media and Publications Office

**TAP Members**

- Eric Butler – Knoxville, TN
- Kirk Chartier (Absent) – Atlanta, GA
- Eugene Chulick – Dayton, NV
- Jack Dell (Absent) – Hayden, ID
- Carolyn Gould – New Haven, CT
- Giovanni Mendez (Absent) – San Juan, PR
- Barbara (Basha) McCrumb (Absent) – Newark, DE
- Mahendra (MG) Patel – Mechanicsburg, PA
- Philip George – St George, UT
- Mary Jo Thomson – Oklahoma City, OK
- Elena Tscherny – Washington, DC
- William (Bill) Vetter (Absent) – Cypress, TX
- Jonathan Wolfsohn – East Rockaway, NY

**Welcome/Announcements**

Chulick welcomed everyone to the teleconference call. The minutes for September were approved for posting to [www.improveirs.org](http://www.improveirs.org).

**DFO**

Singleton was the Designated Federal Official for this meeting.

**Program Office Presentation**

Wagner welcomed everyone. She stated that the Publication 590 reviewed by the full committee is still in draft mode. Currently, there are no new projects to give the TFP committee. Wagner also stated that the IRS is a little behind with the Affordable Care Act forms for the next filling season.

**Issue# 31581** (*Standardized W2s*), Wolfsohn stated he is still working on the review and will wait to receive some feedback from McCrumb. He stated that so far, he has seen some inconsistencies with all W2 forms.

**Issue# 30873** (*Nonresident Alien as qualifying person for head of household*), Tscherny reported that she has received Patel's comments with regard to the issue. It was decided that Tscherny will incorporate Patel's comments and prepare a letter to respond to the submitter Debbie Fisher. Chulick and Singleton will review the letter before it is sent to Fisher.

**Issue# 29579** (*Instructions for applying for an EIN*) and **Issue # 29615** (*Tax Publication: Explanation of Cancellation of Debt and Statute of Limitations*), the full committee has decided that both issues are not suitable for the TAP committees to review. Singleton will drop the issues from the TAP's TFP inventory.

### **Public Participation**

None.

### **Outreach**

Chulick stated that TAP is approaching the end of another term. However, members should continue to do outreach events and report the activities on the spreadsheet for TAP monthly outreach report.

### **Closing**

Singleton thanked the members for their work on (*Form 14039 – Identification Theft Affidavit*).

Chulick thanked everyone for joining the call and Singleton declared the meeting closed.

**The next and last TFP Teleconference Meeting for the year will be on November 17, 2014, at 11 a.m. EST.**

**These minutes have been approved and certified by the committee chairperson.**



**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
September 17, 2014**

**IRS Staff**

- Sheila Andrews – TAP Director
- Rose A. Babb – Management Assistant
- Tamikio Bohler – Analyst, W&I
- Sheila Stevens-Brown – Program Analyst
- Louis Morizio – Designated Federal Officer
- Theresa Singleton – Program Analyst
- Patty Wagner – Media and Publications Office

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- Carolyn Gould – New Haven, CT
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- Barbara (Basha) McCrumb – Newark, DE
- Mahendra (MG) Patel – Mechanicsburg, PA
- Philip George – St George, UT
- Mary Jo Thomson – Oklahoma City, OK
- Elena Tscherny – Washington, DC
- William (Bill) Vetter (Absent) – Cypress, TX
- Jonathan Wolfsohn – East Rockaway, NY

**Welcome/Announcements**

Chulick welcomed everyone to the teleconference call. The minutes for August were approved for posting to [www.improveirs.org](http://www.improveirs.org).

**Program Office Presentation**

Wagner welcomed everyone. She stated that as of this meeting, the TFP office does not have any additional work for review by the full committee of Taxpayer Advocacy Panel.

Issue **#30873** (*Nonresident Alien as qualifying person for head of household*), Tscherny reported that during her review, she found that the language in Publications 17 and 501 could be improved to make the information easily understood by taxpayers. She stated that it is confusing, much of the information is scattered across both publications.

Tscherny suggested that the information be unified placing multiple topics in a manner that taxpayers can understand.



Committee suggested the letter be sent out to all members with comments requested, within a week. A letter will be prepared by the TFP Committee for Deb Fisher- (submitter) addressing her questions on both of the publications.

Outreach issue on W2's was assigned and Wolfsohn (lead) and McCrumb volunteered to review.

### **Issue Update**

Chulick reviewed some of the responses by the IRS to TFP on Publication 590A and 590B. The IRS agreed to clarify their responses to TFP comments and Wagner was to convey the IRS responses back to sub-committee for their review.

### **Public Participation**

There were no members of the public on the call.

### **Outreach**

McCrumb reported that the outreach training orientation is being worked on for this year's regional meeting. TAP is looking for feedback on how the training can be improved. If members are interested, please contact Singleton with their suggestions for improvement. McCrumb also stated that there are two months left in the TAP year. Whether members are rotating off or not, all members should continue doing outreach activities.

### **Closing**

Singleton mentioned that the TAC committee needs assistance in reviewing the Affordable Care Act lessons for VITA training. There is a short turnaround time of September 24, 2014 to complete this review. Singleton will share the information via email to the full committee.

Andrews stated that as of this meeting, there haven't been any selections for the cities that will host the Regional meeting scheduled for the week of December 8, 2014.

Chulick thanked everyone for joining the call and Morizio declared the meeting closed. The next TFP Teleconference Meeting is on October 15, 2014 at 11 a.m. EST.



**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
August 20, 2014**

**IRS Staff**

- Sheila Andrews – TAP Director
- Rose A. Babb – Management Assistant
- Tamikio Bohler – Analyst, W&I
- Sheila Stevens-Brown – Program Analyst
- Louis Morizio – Designated Federal Officer
- Theresa Singleton – Program Analyst
- Patty Wagner – Media and Publications Office

**TAP Members**

- Eric Butler (Absent) – Knoxville, TN
- Kirk Chartier (Absent) – Atlanta, GA
- Eugene Chulick – Dayton, NV
- Jack Dell – Hayden, ID
- Carolyn Gould – New Haven, CT
- Giovanni Mendez (Absent) – San Juan, PR
- Barbara (Basha) McCrumb – Newark, DE
- Mahendra (MG) Patel – Mechanicsburg, PA
- Philip George – St George, UT
- Mary Jo Thomson – Oklahoma City, OK
- Elena Tscherny – Washington, DC
- William (Bill) Vetter (Absent) – Cypress, TX
- Jonathan Wolfsohn – East Rockaway, NY

**Welcome/Announcements**

Chulick welcomed everyone to the teleconference call. The minutes for July were approved for posting to [www.improveirs.org](http://www.improveirs.org).

**Program Office Presentation**

Wagner welcomed everyone. She thanked the members for their work and stated that her office has responded to the comments received by the Tax Forms and Publications (TFP) Committee on Publication 590. The comments were forwarded to Stevens-Brown and are now being reviewed by Wage and Investment Program Management Office. Stevens-Brown will be in contact with Singleton, the Analyst for this committee when she receives a response from W & I. Wagner stated that at this time, there are no new projects for TAP to work. Wagner stated, in the upcoming weeks and months, we will be hearing much more about our role implementing the Affordable Care Act tax provisions.



### **Joint Committee Face to Face Meeting**

Chulick provided some feedback from the meeting in Milwaukee. He stated that the TFP Committee has received lots of positive feedback on their work, a proactive team with superior effort. Chulick stated that 30 percent of the issues received by TAP in 2013 have been worked by TFP members. For this year thus far, out of 70 issues received by TAP, TFP has worked 32 percent of the issues in TAP. Chulick stated that TFP has been responsible for 50 percent of the issues sent to the IRS. However, despite TFP's efforts as being very productive in working issues, there has been a low turnout on outreach activities. This low turnout of outreach may be due to the time spent working on issues. Chulick has asked members to consider balancing working issues and conducting outreach events.

Chulick presented the 2015 Project Committee proposal for the TFP. He stated that the TFP will continue to work on IRS identified issues and issues received from grassroots outreach events. On the Publication 575, there are some editorial changes requested by the Joint Committee. Singleton and Philip will put this together in order to be elevated to the IRS.

Chulick was selected as the Chairman of the TAP Nominating Committee. This committee will be responsible for the selection of chair and vice chair of TAP for 2015. It is now time for the first and second year members to think about running for chair and vice chair positions of the TFP. If a member is not interested, they can also nominate another member for the position.

The face to face regional meetings will be held the week of December 8, 2014. Those details are now being finalized. There will be more information available to members at the next monthly teleconference meeting.

### **Issue Update**

**Issue #26894** – (Form 656B, *Offers in Compromise*), Dell has reviewed this issue. The committee decided that this issue should be dropped.

**Issue #30873** – (Nonresident Alien /Qualifying Person for Head Household) – This issue was submitted by Deb Fisher, a member of the public. The full committee agreed that this issue seems to be confusing and so, a subcommittee was formed – (Tscherny – Lead, Chulick and Gould) will be taking a look at it. Singleton will share the flow chart submitted by Fisher via email to facilitate the subcommittee to review the issue.

### **Public Participation**

Deb Fisher, a member of the public briefly discussed her flow chart and issue submitted for review by the full committee.

### **Outreach**

McCrum and Tscherny provided an update from the Tax Forum they were attending in Maryland. They received some issues from attendees of the forum and, there were some people interested in joining the TAP.



Tsherny stated that she received some feedback on the use of Publication 179.

**Closing**

There is an all TAP Virtual meeting on August 26, 2014; all members were informed via a calendar invitation. Chulick thanked everyone for joining the call and Morizio declared the meeting closed.

**The next TFP Teleconference Meeting is on September 17 at 11 a.m. EST.**



**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
July 16, 2014**

**IRS Staff**

- Sheila Andrews – TAP Director
- Rose A. Babb – Management Assistant
- Tamikio Bohler – Analyst, W&I
- Sheila Stevens-Brown – Program Analyst
- Louis Morizio – Designated Federal Officer
- Mark Newman – Local Taxpayer Advocate, TAS
- Theresa Singleton – Program Analyst
- Patty Wagner – Media and Publications Office

**TAP Members**

- Eric Butler – Knoxville, TN
- Kirk Chartier – Atlanta, GA
- Eugene Chulick – Dayton, NV
- Jack Dell – Hayden, ID
- Carolyn Gould(Absent) – New Haven, CT
- Giovanni Mendez (Absent) – San Juan, PR
- Barbara (Basha) McCrumb (Absent) – Newark, DE
- Mahendra (MG) Patel – Mechanicsburg, PA
- Philip George – St George, UT
- Mary Jo Thomson (Absent) – Oklahoma City, OK
- Elena Tscherny – Washington, DC
- William (Bill) Vetter (Absent) – Cypress, TX
- Jonathan Wolfsohn – East Rockaway, NY

**Welcome/Announcements**

Chulick welcomed everyone to the teleconference call. The minutes for June were approved for posting to [www.improveirs.org](http://www.improveirs.org).

**Program Office Presentation**

Wagner welcomed everyone. She stated that her office is reviewing the comments submitted by the full committee on Form 3520, *Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts*, including Publication 590 A and B, *Individual Retirement Contributions and Distributions*. The members asked Wagner to extend the deadline on Publication 575, *Pension and Annuities*, until the end of August.

Some members asked to extend the deadline to complete the review on Form 575, Wagner will contact Singleton after discussing this with her staff.

### **Issue 26883 Publication 179 – Circular, PR**

Tscherny stated that she will be attending the Tax Forum in Maryland next month, August and plans to talk to tax preparers involved with preparing taxes in Puerto Rico. She will provide feedback about the Publication 179 within the Latino Community. Singleton stated that she reached out to the Local Taxpayer Advocate from Puerto Rico about the Publication 179.

### **New Issues discussed and worked by the committee members**

Issue #26894 – (*Offers in Compromise*) Dell will stated that he can take a look at it.

Issue #26614 – (*Tax Forms and Publications*) This issue will be worked by another committee.

Issue #30718 – (*Form 1040X – Amended Tax Return*) There are two issues with this form:

- (1) There is no place on the amended return for direct debit or electronic deposit bank account information. The regular Form 1040 return does have space for the direct debit/electronic deposit information.
- (2) There is nowhere on the F1040X a line to have the full paid estimated tax penalty reduced – Wolfsohn (Lead) and Chartier are working these issues for reconsideration.

Some issues were considered legislative or not workable by TAP members and so, those issues were dropped

### **Public Participation**

There were no members of the public on the call.

### **Outreach**

Chulick asked the members to continue doing outreach. He noted that there has been a drop in the number of outreaches reported each month. The members were reminded to report the hours spent on committee work including outreach conversations with individuals

Chulick spoke about an outreach where he talked to his realtor for about 15-20 minutes about TAP; this counts as an outreach activity. Members are asked to visit TAPSpace and review the outreach toolkit for great examples of outreach activities.

### **Closing**

Chulick thanked everyone for joining the call and Morizio declared the meeting closed.

**The next TFP Teleconference Meeting is on August 20, 2014 at 11 a.m. EST.**

**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
June 18, 2014**

**IRS Staff**

- Sheila Andrews – TAP Director
- Rose A. Babb – Management Assistant
- Tamikio Bohler – Analyst, Wage and Investment
- Sheila Stevens-Brown – Program Analyst
- Cindy Jones – Program Manager, Wage and Investment
- Louis Morizio – Designated Federal Officer
- Theresa Singleton – Program Analyst
- Patty Wagner – Media and Publications Office Subject Matter Expert

**TAP Members**

- Eric Butler – Knoxville, TN
- Kirk Chartier (Absent) – Atlanta, GA
- Eugene Chulick – Dayton, NV
- Jack Dell (Absent) – Hayden, ID
- Carolyn Gould – New Haven, CT
- Giovanni Mendez (Absent) – San Juan, PR
- Barbara (Basha) McCrumb – Newark, DE
- Mahendra (MG) Patel – Mechanicsburg, PA
- Philip George – St George, UT
- Mary Jo Thomson – Oklahoma City, OK
- Elena Tscherny – Washington, DC
- William (Bill) Vetter – Cypress, TX
- Jonathan Wolfsohn – East Rockaway, NY

**Public**

- Jackie Rollins

**Welcome/Announcements**

Chulick welcomed everyone to the teleconference call. The minutes for May were approved for posting to [www.improveirs.org](http://www.improveirs.org).

**National Office Report Update**

Morizio reported that the TAP recruitment interviews phase has wrapped up. The next step is to decide which members' names will go forward to the Treasury Department to join the panel beginning December 2014. Morizio expressed his appreciation for those members that participated in the interview process.

Morizio stated that the monthly teleconferences are opened and closed by the Designated Federal Officer (DFO) only. If he is absent, the assigned DFO will open and close the meeting. The DFO or acting DFO can make the decision if the meeting should be closed due to lack of quorum or other circumstances that can occur. No one else has that authority to do so. All TAP meetings announced in the Federal Register are open for public comments.

### **Director's Comments**

Andrews welcomed everyone and had a few announcements. The Executive Director of Systemic Advocacy, Rena Girinakis, has been promoted to the Deputy National Taxpayer Advocate. The new Executive Director of Systemic Advocacy will be Kim Stewart. Stewart has been with TAS for some time so the transition to EDSA will be quick. Stewart will be joining TAP meetings to introduce herself, and will be invited to the Joint Committee Face to Face meeting in August. Both personnel changes are effective June 30, 2014.

The Annual Regional Planning Committee meeting will be held next Tuesday, June 24, 2014, facilitated by Otis Simpson, National Office Analyst. Andrews asked members for any suggestions they may have, which they can give to the analyst of their committee.

Andrews discussed the options of having one big meeting versus having regional face to face meetings. Members were also informed that the meetings must be held at an IRS office in the selected city. Washington DC is very expensive and so, that would probably not be an option for future meetings.

### **Program Office Presentation**

Wagner welcomed everyone. She did not have any new announcements but mentioned the Publication 179, *Circular PR Federal Tax Guide* is still being used in Puerto Rico. Wagner stated that she hopes the tax forums venues facilitate a discourse with tax practitioners on whether this form is utilized or not.

Morizio mentioned that the other TAP committees have added the Publication 179 to their agenda for the same purposes as well. Andrews mentioned that the TFP Committee may also consider expanding those efforts to tax practitioners in Puerto Rico to gauge the use of the publication. Tscherny has agreed to be the semi – lead for outreach activity for the Publication. The response to the publication is due in October.

### **Issue Review**

Issue# 29191 Form 3520, *Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts*. Butler stated that this issue was approved by the Joint Committee and will be moving forward to the IRS.

Issue# 26925, Form 2210, *Sch. AI, and Annualized Income Installment Method, line 12 Reference to Publication 505 Worksheet and Issue# 26672, Form 2210, Sch. AI (Annualized Income Installment Method)*, and Form 2210, *Instructions*. Both of these issues were worked by Vetter's subcommittee. Vetter stated that there is not much that



can be done with this form and so, the subcommittee has recommended that this issue be dropped.

Issue# 26694, *Inclusion of AMT worksheet* in Form 1040, *Instruction book*. MG presented this issue to the JC on May 28, 2014 for approval. The issue has been elevated to the IRS for consideration on May 30, 2014.

### **New Issues Review**

Issue# 30491 – Form 1099R, *Alternate ways of completely preventing Former Military Spouses from fraudulently claiming the state income tax full/partial military retired pay exemption benefit*. This issue was submitted by Robert Balick, a member of the public. The TFP committee has agreed to drop this issue since it is beyond the scope of the TAP. Balick will be contacted by Chair Chulick via letter explaining why this issue cannot be reviewed further by the committee.

Issue# 30512 Publication 575, *Pension and Annuities*. A subcommittee was formed to review this publication; Butler, MG, Chulick and George as the lead. The deadline is set for July 30, 2014 but Chulick will inform Wagner if the subcommittee needs more time to review the publication.

### **Public Participation**

Jackie Rollins, a former TAP member joined the call and reintroduced herself to TAP members. Rollins had a suggestion for Form 2848, *Power of Attorney*. Rollins wants to add the date of birth to the form to enable her and other practitioners to speak to IRS phone assistants about their clients.

Wagner stated that she will speak to a subject matter expert to see if that information Rollins mentioned is required by the telephone assistant.

### **Outreach**

McCrumbs stated that outreach reporting is down. She added that even if members do not have any outreach they should still send in their spreadsheets. McCrumbs mentioned to the members that they can review the TAP Space document library; there are some good sources of outreach materials.

TAP Space spotlighted MG for his outreach at the Annual Congressional Liaison Workshop with the Taxpayer Advocate Service Local Taxpayer Advocate in Philadelphia, PA; MG's next outreach event is scheduled for July 9, 2014.

### **Closing**

Singleton will provide Wagner a draft copy of each proposal going to the IRS from the JC.

Form 1041 changes were adapted by the IRS; this will be implemented June 2015.



Members should contact their current committee analyst, Singleton, for all their committee needs; if done by email, they should also copy her manager, Morizio, on the email.

Gene thanked everyone for joining the call. The next TFP Teleconference Meeting is on July 16, 2014 at 11 a.m. EST.





**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
May 21, 2014**

**IRS Staff**

- Sheila Andrews – TAP Director
- Rose A. Babb – Management Assistant
- Marisa Knispel – Program Analyst
- Louis Morizio (Absent) – Designated Federal Officer
- Theresa Singleton – Program Analyst
- Patty Wagner – Media and Publications Office Subject Matter Expert
- Robert Williams – Systems Analyst

**TAP Members**

- Eric Butler – Knoxville, TN
- Kirk Chartier (Absent) – Atlanta, GA
- Eugene Chulick – Dayton, NV
- Jack Dell – Hayden, ID
- Carolyn Gould – New Haven, CT
- Giovanni Mendez (Absent) – San Juan, PR
- Barbara (Basha) McCrumb – Newark, DE
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- Philip George – St George, UT
- Mary Thompson – Oklahoma City, OK
- Elena Tscherny – Washington, DC
- William (Bill) Vetter – Cypress, TX
- Jonathan Wolfsohn – East Rockaway, NY

**Welcome/Announcements**

Knispel welcomed everyone to the teleconference call. The minutes were approved for posting to [improveirs.org](http://improveirs.org).

Andrews welcomed every one and had a few announcements. Knispel has joined Systemic Advocacy permanently. Theresa Singleton will be the analyst on detail to TAP for 60 days replacing Knispel. Staff received a newsletter on the new collection process that will be going into effect in 30 days. Andrews mentioned the virtual TAP member meeting on May 22, 2014 and invited the members to attend to hear a discussion about Bit Coins and its trends.

**Chair Comments**

Williams, a TFP subject matter expert discussed marked to market election and Form 3115. He indicated that a statement should be included to the IRS stating the intent to make the election “I hereby elect to use Section 475F for my securities business” This

statement must be attached to the prior year tax return or to the tax year's extension. Chulick mentioned that the committee will decide whether or not to pursue this issue further.

### **Program Office Presentation**

Wagner welcomed everyone; she thanked the members for their review of Form 3520, but had some comments for them to address on the form. Wagner asked that when making suggestions on what needs to be done, her office staff needs specifics. When stating that a correction is needed, the committee should also state how the sentence should be reworded. Wagner wants all recommendations to be very specific with what needs to be done. This form will be completed by May 28, 2014.

For the Publication 590 Review, Wagner suggested that the editorial comments be removed; she stated that those comments can be confusing to her staff. Knispel will make those changes and share via email with the full committee before submitting to Wagner.

### **Approval of Issues**

Issue# 26925, Form 2210, *Sch. AI, Annualized Income Installment Method*, line 12 Reference to Publication 505 Worksheet. Vetter stated that Form 2210 is confusing and that one cannot do a lot with it. He makes some recommendations on the penalty amount. Vetter suggested that a statement should be added to the form – which explains “who might use the form.” McCrumb will write the goal statement for this issue.

Issue# 26672, Form 2210, *Sch. AI (Annualized Income Installment Method)*, and *Form 2210 Instructions*. Vetter will revise and share via email. His subcommittee will be discussed at the next monthly teleconference. There is no due date on this issue.

Issue# 26694, *Inclusion of AMT worksheet* in Form 1040 Instruction book. Butler stated that this issue had some confusion on the date and that the assets were acquired then sold. He thinks that this form can be revised.

### **Outreach**

McCrumb thanked the members for sending in their monthly reports. She stated that it is very important to get the reports in timely.

Thomson – was called for juror service and made the news – she told the judge that she is a volunteer TAP member.

### **Public Participation**

Bob Balck a member of the public joined the call; since he was not formally on the agenda, he may join a future committee call to discuss his issue.

### **Closing**

Gene thanked everyone for joining the call.



Knispel asked the members to please remove her name from their contact list and replace it with Theresa Singleton as their new contact and analyst for the TFP Committee.

The next TFP Teleconference Meeting is on June 18, 2014 at 11 a.m. EST.

**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
April 9, 2014**

**IRS Staff**

- Sheila Andrews – TAP Director
- Rose A. Babb – Management Assistant
- Marisa Knispel – Program Analyst
- Theresa Singleton – Program Analyst
- Patty Wagner – Media and Publications Office Subject Matter Expert

**TAP Members**

- Eric Butler – Knoxville, TN
- Kirk Chartier (Absent) – Atlanta, GA
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- Elena Tscherny (Absent) – Washington, DC
- William (Bill) Vetter (Absent) – Cypress, TX
- Jonathan Wolfsohn (Absent) – East Rockaway, NY

**Welcome/Announcements**

Andrews welcomed everyone to the teleconference. She informed the members that Morizio will be out on leave for the entire month of April; Lisa Billups will be the acting manager for Morizio. Andrews also informed the members that Knispel will be returning from her detail in a few weeks and that the survey is due to TAP from the face to face meeting. The Regional Training Committee will meet next week to debrief and provide feedback on the face to face meetings held in March. Andrews told the members that this is National Appreciation week and that all TAP members will receive Certification of Appreciation Awards via email.

Knispel was the DFO for this meeting. This meeting was administrative therefore, there were no decisions made on issues being worked by the committee.

**SME Presentation**

Wagner had a brief discussion on Publication 179. She briefly reviewed the role and responsibilities of the committee on what their assignments are with regard to the publication. The TFP Project Committee is charged with soliciting whether or not tax

preparers are using the publication to prepare their clients income tax returns. The team leader will write down a list of questions that would be useful to ask taxpayers.

### **Subcommittee Update**

Butler reported that his subcommittee has done their revision and that they will meet the May 26, 2014 deadline.

Dell reported that he submitted his first draft of both sections of Publication 590 to be reviewed. His subcommittee will meet the April 12, 2014 deadline.

### **Issue Status**

The full committee had a brief discussion on the status of the parking lot issues. The following was decided:

Issues # 26895, 26924, 26927, 26799, 26868, and 26923 was recommended dropped by the Committee.

Issues# 26803 and 26710 since these issues were website issues, the committee recommended that his be sent to Analyst Donna Powers Taxpayer Assistance Committee. Powers' Committee will decide if they will work or drop both issues.

Issue# 26618 will be worked by Chartier and Gould.

Issues# 26672 and 26925 will be worked by Chulick and Vetter.

Issue# 26694 will be worked by Dell and Patel.

Issue# 26918 will be placed in the parking lot under the Joint Committee.

### **Outreach**

McCrumb reported that some outreach reports were submitted for the month of March. She mentioned that if members could not conduct outreach, they should still send an email to both her and Chulick indicating that there was none. Time spent reading emails and other miscellaneous activities for TAP should be counted in members outreach report. Beginning in May, McCrumb will assign a member to discuss their outreach on the monthly teleconference meeting.

### **Public Participation**

There were no members of the public on the call.

### **Closing**

Basha and Knispel thanked the members for their participation.

The next TFP Teleconference will be on May 21, 2014, at 11 a.m. EST.

**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Face to Face Meeting Minutes  
Indianapolis, IN  
March 24 – March 26, 2014**

**IRS Staff**

- Sheila Andrews – TAP Director
- Jeffrey Arre – Tax Law Specialist, W&I
- Rose A. Babb – Management Assistant
- Rena Girinakis – Executive Director, SA
- Marisa Knispel – Program Analyst
- Deborah Momon-Townsend – Program Analyst, W &I
- Louis Morizio – Program Manager
- Nina Olson – National Taxpayer Advocate
- Theresa Singleton – Program Analyst
- Patty Wagner – Media and Publications Office Subject Matter Expert
- Andrew Waters – Tax Law Specialist, W&I

**TAP Members**

- Eric Butler – Knoxville, TN
- Kirk Chartier (Absent) – Atlanta, GA
- Eugene (Gene) Chulick – Dayton, NV
- Jack Dell – Hayden, ID
- Carolyn Gould – New Haven, CT
- Giovanni Mendez (Absent) – San Juan, PR
- Barbara (Basha) McCrumb – Newark, DE
- Mahendra (MG) Patel – Mechanicsburg, PA
- Philip George (Absent) – St George, UT
- Mary Thompson – Oklahoma City, OK
- Elena Tscherny – Washington, DC
- William (Bill) Vetter – Cypress, TX
- Jonathan Wolfsohn (Absent) – East Broadway, NY

**Public Participation**

None.

**Roll Call**

Quorum was met for this meeting.

**Welcome/Announcements**

Andrews and Morizio welcomed everyone to the TFP Face to Face Meeting. They thanked the members for their work as volunteers. Members and staff introduced themselves.

### **2013 Accomplishments**

Chulick welcomed everyone to the meeting. He reviewed and discussed TAP's accomplishments – referrals to the IRS that were accepted and those that were not. Chulick stated that the TAP continues to submit and have more referrals accepted and adapted by the IRS each year.

### **Program Owner Presentation**

Wagner thanked the members for the work they do for the TFP Project Committee. She mentioned a focus group that would be conducted during the face to face meeting. In addition, Wagner talked about Publication 179 – used at the VITA and TAC sites. Wagner asked members to speak to tax professionals. She suggested that the members ask the Latino Tax Professionals if they use the Publication when preparing tax returns for themselves and clients. Wagner mentioned that the members can develop some questions to ask the tax professionals. Some questions Wagner suggested are – how the publication elimination would affect preparers. What they like and, would they be able to prepare their taxes without Publication 179.

### **Closing**

Chulick thanked the members for their participation and closed the meeting. The agenda for March 25, 2014 is scheduled for a full day.

**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Face to Face Meeting Minutes  
Indianapolis, IN  
March 25, 2014  
8:00 a.m. – 4:30 p.m.**

**Welcome**

Chulick welcomed back the members.

**Roll Call**

We had the same attendance as of March 24, 2014.

**Mentoring**

Chulick discussed mentorship; he mentioned that mentors serve significant roles to guide members in their first year of TAP's membership. Chulick also noted while some members may do well without mentorship, some mentors do need the assistance.

Andrews mentioned that the LTAs should be partnering with the members, she stated, that if this is not happening as it should, TAP Staff will make it happen.

**Project Committee Work**

There was a focus group discussion on Publication 17, 179 and 590. Wagner's objectives of the focus groups discussions were to get the members feedback on what they like or don't like about the publications. The members provided suggestions for change and what they liked about each publication.

A Subcommittee was formed to determine if Publication 179 is used and if it is still useful to the tax professionals. McCrumb, Tscherny and Mendez were assigned to take a look to see how this works.

**Publication 590 Discussion**

Arre and Waters joined the call via teleconference to provide guidance and overview on their intent to split the publication.

There are two separate publications (1) Contributions and, (2) Distribution  
Dell was the lead of his group; his group decided on how to split the chapters appropriately:

- Contributions: Pages 7,8,10,11,12,63, 68, 77 and 78
- Distributions: Pages 32, 34, 41, 51, 70, 75 and 79
- Pages 51 and 62 should appear in both Contributions and Distributions

Arrie mentioned to the members that Chapter 3 will be removed from the Publication.





### **Project Subcommittee Work**

The following Subcommittees were assigned to work Publication 590 and Form 3520:

#### **Contributions**

Dell, Tscherny, Thomson, Gould and Chartier

This subcommittee's assignment is due May 1, 2014.

#### **Distribution**

Butler, George, McCrumb, George, Patel and Vetter

This subcommittee's assignment is due June 16, 2014.

#### **Form 3520**

Butler

#### **Closing**

Chulick thanked the members for their participation and closed the meeting.



**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Face to Face Meeting Minutes  
Indianapolis, IN  
March 26, 2014  
8:00 a.m. – 4:30 p.m.**

**Welcome**

Chulick welcomed back the members.

**Roll Call**

Butler and Wagner were not present.

**TAS/IRS Overview**

Andrews and Dell presented a PowerPoint overview on the structure of TAP. This presentation covered the realignment of TAP with TAS and the roles of each unit.

Dell discussed the TAP/Organization and provided a breakdown of how the TAP functions with respect to volunteers and their responsibilities.

**Outreach**

Chulick discussed "What is Outreach". He stated it is important to get the message out on what is the TAP. Chulick encouraged members to visit TAP Space, is a good resource for great outreach stories. He also reminded members that they should not discuss tax law and personal tax issues when conducting outreach. The TAP members should always direct the taxpayer to the appropriate sources to get assistance with their tax issues. Chulick also stated that the members should ask the taxpayers for suggestions on how to make the IRS more customers friendly.

McCrumbs gave some examples of where members can perform outreach activities. Some examples were toastmasters, social media, large audiences and local newspapers.

In addition to the outreach discussion, Knispel presented a PowerPoint on "Outreach". She discussed and reviewed how to find the Outreach Toll Kit in TAP Space. Knispel also showed the members how to find TAP related materials in TAP Space such as the Telephone Script, Medial Guidance for TAP members and letters to solicit opportunities to speak at outreach events.

The members expressed that they would prefer to receive email notifications from TAP Space; they also mentioned that the website should be updated with current information.

Members did a role play titled “Everything goes as planned and everything goes wrong” when conducting outreach. The objective of the role play was to illustrate how to approach taxpayers and those that may be disgruntled towards the IRS. Some feedback that came out of the role play was, encourage contacts at outreach to join TAP. Encourage taxpayers to talk about the facts and who was their last contact at the IRS that handled their issues.

### **Challenges faced during Outreach**

Some of the feedbacks given by TAP members were:

- Lack of updated talking points.
- Need some good success stories that are accessible to TAP members.
- Problems with being put in the position of defending that IRS the members have to know how to deflect the anger of the taxpayers; taxpayers should be informed.
- TAP works grass root issues.
- Ability to get responses from reasonable contacts, especially via emails.
- There should be contact with outgoing TAP members and in coming members who live in the same state of recruitment.
- LTAs are at times are not near TAP members home state.
- Budget issues, rearrange the budget to allocate travel for outreach activities.
- Feedback on the results of the changes that was suggested and implemented.
- Assist TAP members to reach out to different groups for example, home owners association.
- Making contact with congressional offices.

### **Outreach Time Reporting Spreadsheet**

Knispel presented a PowerPoint presentation on how to record outreach on the monthly spreadsheet. The members were provided an opportunity to ask questions.

### **TAP Issue Processing**

Knispel and Chartier presented a presentation illustrating how issues are processed. Knispel explained that how she creates the issue report for the members with the issue number that is referred to. The lists of screening issues are then reviewed and a decision is made on which issues will be worked.

Chartier also reviewed some portions of the issue processing procedures and the Joint Committee Referral Form; he discussed what must be included on the form for submission to the JC to consider.

### **Speaker Panel Conference Call**

There was a joint teleconference with the both face to face meetings held in Jacksonville, Florida and Indianapolis, IN. The National Taxpayer Advocate, Executive Director of Systemic Advocacy, the Chair and Vice Chair of the TAP Committee joined the call. They all thanked the members for their commitment to the TAP.

**Several questions were raised by the members, some of those questions were:**

- The timing of the TAP meetings is not good and there were suggestions to have one annual meeting as it has been previously.
- Olsen addressed those questions and also highlighted those grass root issues that TAP is currently working on.

Olson mentioned to the members that the IRS is adopting a Taxpayer's Bill of Rights. This is to educate the taxpayers of the rights. She mentioned that the TAP can talk about this it is a media opportunity.

**A few updates were mentioned by the Chair and Vice Chair:**

- The Charter was renewed for two more years.
- The 2012 Annual Report is complete.
- The 2013 Annual Report will be rolled out soon.
- The annual survey will be shared with the all the TAP members; this change to provide input on what they would like to see changed.

**Closing**

Chulick thanked the members for their participation in the meeting.



**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
February 12, 2014**

**IRS Staff**

- Sheila Andrews – TAP Director
- Rose A. Babb – Management Assistant
- Lisa Billups – TAP Manager Detailed (National Office)
- Sheila Stevens – Brown (Absent) – Program Analyst
- Trena Derricott – Program Analyst Detailed (TAP East)
- Yvette Jackson – TAP Manager Detailed (TAP West)
- Lashawn King (Absent) – Program Analyst
- Marisa Knispel – Program Analyst
- Louis Morizio – Designated Federal Officer
- Deborah Momon – Townsend (Absent) – W&I TAP Liaison
- Theresa Singleton – Program Analyst
- Patty Wagner – Media and Publications Office Subject Matter Expert

**TAP Members**

- Eric Butler (Absent) – Knoxville, TN
- Kirk Chartier (Absent) – Atlanta, GA
- Eugene (Gene) Chulick – Dayton, NV
- Jack Dell – Hayden, ID
- Carolyn Gould – New Haven, CT
- Giovanni Mendez – San Juan, PR
- Barbara (Basha) McCrumb – Newark, DE
- Mahendra (MG) Patel - Mechanicsburg, PA
- Philip George - St George, UT
- Mary Thomson (Absent) – Oklahoma City, OK
- Elena Tscherny – Washington, DC
- William (Bill) Vetter – Cypress, TX
- Wolfsohn, Jonathan (Absent) – East Rockaway, NY

**Welcome/Announcements**

Morizio and Knispel welcomed everyone to the teleconference call. The minutes will be sent via email for approval before posting on [improveirs.org](http://improveirs.org). Morizio welcomed the members and introduced the three employees detailed in Taxpayer Advocacy Panel. Trena Derricott is replacing Marisa Knispel, Analyst of the TFP Committee who is detailed to Systemic Advocacy for sixty days. All communications sent previously to Knispel should now be addressed to Derricott and Morizio.

**Chair Comments**

Chulick discussed his experiences within the last two years as a TAP member. He stated that his experiences were both positive and negative. Over all, Chulick stressed



the positive ones. Members will be working on meaningful and interesting projects and they will be able to see their work implemented.

Due to conflicting dates and times for TAP Staff meetings, Morizio asked the members to suggest another date for their full committee teleconferences each month. The new date and time will be the third Wednesday of each month at the same time 11:00 a.m. Eastern Standard Time/8:00 a.m. Pacific Standard Time. Derricott will send a calendar email with the new date to the full committee.

### **Program Office Presentation**

Wagner welcomed everyone. She stated that members are not expected to read all 111 pages of the Publication 590. However, Wagner asked members to offer suggestions or questions for clarifications on the publications via the TAP Analyst. If members do not see any need for improvement on the publication, they should state that in their response as well.

Below are the three subcommittees and the issues they are working:

#### **Due June 16**

##### **Pub 590 Contributions to IRAs**

Kirk Chartier  
Elena Tscherny  
Jack Dell (lead)  
Carolyn Gould (SA)

#### **Due June 16**

##### **Pub 590 Distributions to IRAs**

Bill Vetter (lead)  
MG Patel  
Basha McCrumb  
Philip George

#### **Due June 16**

##### **Form 3520**

Eric Butler (lead)  
Gene Chulick  
Jonathan Wolfsohn  
Theresa Singleton  
Giovanni Mendez

### **Outreach**

McCrumb thanked the members for sending in their monthly reports. She asked that members continue documenting their outreach events. McCrumb will contact those members who reached out to her recently. If members have any good outreach stories, please send them to McCrumb. Outreach will be discussed in more detail at the upcoming face to face meeting in March.

Members were asked to contact McCrumb or the TFP Analyst if they need assistance contacting their Local Taxpayer Advocate in their home state.

### **Public Participation**

There were no members of the public.

### **Closing**

Chulick closed the meeting and thanked the members for joining the call.

The next TFP meeting will not be a monthly teleconference but rather it will be the TAP Face to Face meeting in Indianapolis, IN on March 24-26, 2014.



**Tax Forms and Publications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
January 15, 2014**

**IRS Staff**

- Sheila Andrews – TAP Director
- Rose A. Babb – Management Assistant
- Sheila Stevens – Brown – Program Analyst
- Lashawn King – Program Analyst
- Marisa Knispel – Program Analyst
- Louis Morizio – Designated Federal Officer
- Deborah Momon-Townsend – W&I TAP Liaison
- Theresa Singleton – Program Analyst
- Patty Wagner – Media and Publications Office Subject Matter Expert

**TAP Members**

- Eric Butler – Knoxville, TN
- Kirk Chartier (Absent) – Atlanta, GA
- Eugene (Gene) Chulick – Dayton, NV
- Jack Dell – Hayden, ID
- Carolyn Gould – New Haven, CT
- Giovanni Mendez – San Juan, PR
- Barbara (Basha) McCrumb – Newark, DE
- Jeanie O’Laughlin – Los Angeles, CA
- Mahendra (MG) Patel – Mechanicsburg, PA
- Philip George – St George, UT
- Mary Thompson (Absent) – Oklahoma City, OK
- Elena Tscherny – Washington, DC
- William (Bill) Vetter – Cypress, TX
- Jonathan Wolfsohn (Absent) – East Rockaway, NY

**Welcome/Announcements**

Morizio and Knispel welcomed everyone to the first meeting of 2014 and invited everyone to introduce themselves.

**TAP Director**

Andrews welcomed everyone and introduced herself. She thanked the members for volunteering their services to the TAP Tax Forms and Publication (TFP) Committee and thanked the members for being a part of TAP.



### **Chair and Vice Chair Elections**

Chulick was elected Chair and McCrumb was elected Vice Chair of the TFP Committee. The Vice Chair is usually in charge of member outreach activities. Tscherny volunteered to assist McCrumb with outreach coordination.

### **Committee Structure**

Knispel explained that most of the committee's work is done in subcommittees. The committee agreed to continue sending issues via email to review rather than establish a screening team.

Quorum will be 50 percent plus one to make decisions at the committee teleconferences. For this committee, that is 8 members. If a member resigns, the quorum will be revised.

New members of TAP are assigned mentors to assist them in their transition:

- Vetter and O'Laughlin has been assigned to Chulick
- Patel has been be assigned to Dell
- Mendez has been be assigned to Butler

A Quality Review (QR) Team was formed to review referrals/proposals and to ensure that they are free of syntax and grammatical errors. Formatting will be reviewed as well. Butler, Vetter and George have volunteered to be on the QR team.

The TFP members elected to hold their meetings via teleconferences on the second Wednesday of each month at 11 a.m. EST. The next meeting is scheduled for February 12, 2014. Knispel will send an updated calendar to the members via email subsequent to this teleconference.

### **Program Office**

The Program Office Staff introduced themselves to the members and provided a brief background description of their work in Wage & Investment office and Systemic Advocacy, and the relationship to the TAP Program.

### **Program Office Presentation**

Wagner welcomed everyone and provided some background of her work in the IRS Division of Media and Communications. She discussed three assignments for review by the members; Publication 590, *Contributions to IRAs*, Publication 590, *Distributions to IRAs* and Form 3520 with instructions. Wagner explained to the members what they will be looking for as part of their review including how they will write up their report. Knispel will distribute the assignments via email to the members.





Three subcommittees were formed for the reviews:

**Due June 16, 2014**

**Pub 590 Contributions  
to IRAs**

Jeanie O'Laughlin (lead)  
Elena Tscherny  
Jack Dell  
Carolyn Gould

**Due June 16, 2014**

**Pub 590 Distributions  
to IRAs**

Bill Vetter (lead)  
MG Patel  
Basha McCrumb  
Philip George

**Due May 16, 2014**

**Form 3520**

Eric Butler (lead)  
Gene Chulick  
Jonathan Wolfsohn  
Theresa Singleton (SA)

The lead of each subcommittee is responsible for writing up the referral forms and deciding how the committee will work the issue, i.e., via email or teleconference each month.

**Outreach**

Morizio provided an overview of outreach and its importance to the TAP program; he also mentioned some examples of various kinds of outreach activities, i.e., Facebook, Newspapers and Radio. Additional training in outreach will be provided at the annual meeting.

**Annual Meeting Schedule**

TFP will meet on March 24, 2014 through March 26, 2014. A travel day will be early March 24, 2014. The members will meet from 1 p.m. through 4:30 p.m. in Jacksonville, FL on March 24, 2014. They will meet two full days on March 25-26, 2014.

**Public Participation**

There was one member of the public, Lee Ann Boswell, on the call. She found the meeting informative and plans to join our future teleconferences.

**Closing**

Chulick closed the meeting and stated that he looks forward to a great year with great participation and the experiences that each member brings to TAP.

The next teleconference will be on February 12, 2014, at 11 a.m. EST.