



2017 Meeting Minutes Tax Forms and Publications Project Committee

- Nov. 14, 2017
 - Oct. 10, 2017
 - Sept. 12, 2017
 - Aug. 8, 2017
 - July 11, 2017
 - June 13, 2017
 - May 9, 2017
 - April 11, 2017
 - March 20-21, 2017
-

Tax Forms and Publications Project Committee Taxpayer Advocacy Panel (TAP) Meeting Minutes Nov. 14, 2017

TAP Staff

- Kevin Brown – Management Assistant, TAP
- Cedric Jeans – Designated Federal Official, (DFO)
- Susan Jimerson – Acting Director, TAP
- Robert Rosalia – Program Analyst, TAP
- Fred Smith – Program Analyst, TAP

IRS Employees

- Tamikio Bohler – Management and Program Analyst, W&I
- Patty Wagner – Media and Publications Office

TAP Committee Members

- Richard “Kent” Christensen – Boise, ID
- Kathleen “Kathy” Jenks Harm – Rutland, VT
- Heidi Hirschfeld – Brooklyn, NY
- Paul Lubell – Catonsville, MD
- William “Bill” Mason – Knoxville, TN
- Loren Medina – Orange, CA
- Sallie Mullins Thompson – New York, NY
- Jacob Torres – Toa Alta, PR
- Leanna Wilson – Lenexa, KS
- Shirley Xu – Alexandria, VA

Welcome/Opening



Jeans welcomed the members and staff and declared the meeting opened.

Roll Call

Quorum was met for this meeting. There were no members of the public on the call.

Welcome/Announcements/Comments/Acknowledgement

Harm welcomed everyone to the meeting and thanked everyone for all of their efforts this year. Harm reported that we have set records in the number of referrals being submitted and thanked the staff for their assistance also. Harm offered any members who wanted to to join the Joint Committee (JC) if they would like to.

National Office Report/Designated Federal Official Report

Jimerson acknowledged all the members who will be retiring: LeAnna Wilson, Shirley Xu, Paul Lubell, Sallie Mullins Thompson and Kathy Jenks Harm. Jimerson Indicated that the JC meeting for Friday, Nov. 17, 2017, will just be for referrals, and the final JC meeting will be held on Nov. 29, 2017.

Jimerson reported that the TAP 2018 Recruitment Package is at Treasury and is awaiting final approval. Christensen acknowledged the committee and all its efforts and thanked everyone for all of their efforts this year.

DFO Report

Jeans reported that this committee has been very active this year and asked if anyone had any suggestions to the annual reports to be shared with Harm and carbon copy Jeans and Rosalia. Jeans thanked Lubell, Harm, Wilson, Xu and Thompson. Jeans said the retirees qualified for the Presidential Awards which are being processed now.

Jeans encouraged returning members to continue with outreach efforts along with sending the monthly Outreach Report. Jeans indicated that we will get started sooner than we have in the past as the approval package has been processed faster than last year. Members should expect the next year to start a lot sooner.

Returning members can select committees for next year and Jeans encouraged them to consider this committee again. The annual survey will be sent out next week. Please complete and share your feedback. New member orientation training and annual training will be scheduled very soon. Returning members are encouraged to join in these preparations. We are awaiting responses for some of our referrals from the IRS; retiring members will get this even after they retire and may repond with recommendations that will be reviewed and considered by next year's committee.

Outreach Report

Mason thanked members for outreach and referral participation. Heidi Hirschfeld reported outreach for an independent living center in New York City. Hirschfeld was able to bring her Local Taxpayer Advocate (LTA) and New York City Department of Finance together to each speak about what their organizations did. This information was collected and shared with her clients which provided resources for assistance that Hirschfeld's clients would need to gain assistance as needed. This allowed for



networking on all sides. In addition, Hirshfeld indicated that the IRS going virtual would hurt this sort of community. Harm and Thompson thought this type of meeting was a great outreach approach and should be a model that is used in the future.

Thompson thanked Rosalia for his assistance this year for her outreach events. These efforts led to several additional future outreach events for Thompson.

Approval of Minutes

The full committee approved the minutes for October as presented.

Internal Communications Committee Update

Wilson gave much praise to the committee especially for the Newsletter. They are working on a transition guide allowing the upcoming committee to know what they are doing and how it is done for an easier transition. They are doing a lot of social media and Wilson hopes this continues. Harm will be making a draft annual report and looking for input from the committee within the next week for the TAP Annual Report.

IRS Responses

Harm reported that the committee rebutted five IRS responses for Issue 35899. These are Rebuttal – ID 1118, 1120, 1124, 1127 and 1140.

Subcommittee 1 Report

Issue 35276 – *Form 709 (Generation-Skipping Transfer)*: Lubell reported on changes to Form 709 as it related to generation skipping. Lubell commended Hirschfeld for making such difficult language understandable to the non-lawyers for this project. The major suggestion made was needing a new Part 4 to separate it from indirect skips. There was a minor grammatical change to ID 1. The subcommittee accepted four of the six changes from the Attorney Advisors (AA).

Thompson motioned, seconded to elevate to the JC after QR review.

Action: Issue elevated to JC.

TFP Style Guide Project

Issue 36343 – TFP Style Guide for Tax Forms and Publications: Harm spoke of several points of interest such as use of conjunctions and replacing words in the text of a publication. Lubell motioned, Torres second after QR review.

Action: Issue elevated to JC.

Screening Report

All issues have been addressed this year and the parking lot is now empty.

Subcommittee 2 Report

Issue 36022 involved reviewing Form 941 and Mailing Address in Subcommittee 2. The IRS response was not to adopt because there was not enough room to do so. In



addition, the IRS wants taxpayers to have to look at the instructions everytime the form was filed.

Action: This issue is closed.

Issue 34038 has very confusing response, which prompted us to develop potential rebuttal responses. These will be sent to the committee for input with the hope to be sent back to the IRS by the end of the TAP year.

Rebuttal Submitted

- On Issue 36059 – *Publication 17 Late Incoming Documents From Third Parties*, this is expected to be one of the most important referrals this year. The referral suggesting that a taxpayer file for an extension if a file is missing rather than call the IRS was rejected. This is consistent with the IRS Future state so we have submitted a rebuttal to this decision.

Member of the Public Comment

N/A

Action Item Summary

- Issue 35276 – *Form 709 (Generation-Skipping Transfer)* – **Approved for Elevation**
- Issue 36343 – TFP Style Guide for Tax Forms and Publications – **Approved for Elevation**
- Issue 36022 – Form 941 and Mailing Address – **Closed**

Closing

Harm thanked Christensen for his efforts throughout the year. Christensen thanked everyone for their efforts this year and wished the best for the next year.

Rosalia thanked all of the retiring members for all they have done this year. In summary there were 289 recommendations with 172 responses this year. The success rate was 62 percent. Thompson thanked Rosalia for all of his efforts this year. Mason thanked the committee and asked the remaining members to come back to this committee next year. Jeans indicated this has been a really good year and congratulated the committee. Jeans asked for suggestions for those members who reside in areas that we have a hard time recruiting from.

Jeans thanked everyone for a great year and thanked Harm for her leadership. Wagner thanked the committee for all they did this year and acknowledged the retiring members. Bohler thanked everyone for their work this year and shared the list of IRS approved services. Thompson thanked everyone and will miss everyone. Lubell thanked everyone including the staff. Lubell offered to welcome the incoming members if they would like the help. Harm thanked everyone and said this has been a tough yet great year. Torres thanked everyone, particularly including Lubell, for all the help.

Jeans closed the meeting. This is the last TFP meeting for the year.



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



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Oct. 10, 2017**

TAP Staff

- Rose A. Babb – Management Assistant, TAP
- Cedric Jeans – Designated Federal Official, (DFO)
- Susan Jimerson – Acting Director, TAP
- Robert Rosalia – Program Analyst, TAP
- Gretchen Swayzer – Program Analyst, TAP

IRS Employees

- Tamikio Bohler – Management and Program Analyst, W&I – (Absent)
- Patty Wagner – Media and Publications Office – (Absent)

TAP Committee Members

- Richard “Kent” Christensen – Boise, Idaho
- Heidi Hirschfeld – Brooklyn, New York
- Kathy Jenks Harm – Rutland, Vermont
- Paul Lubell – Catonsville, Maryland
- William “Bill” Mason – Knoxville, Tennessee
- Loren Medina – Orange, California
- Sallie Mullins Thompson – New York, New York
- Jacob Torres – Toa Alta, Puerto Rico
- Leanna Wilson – Lenexa, Kansas
- Shirley Xu – Alexandria, Virginia (Absent)

Welcome/Opening

Swayzer was the Acting DFO she welcomed the members and staff and declared the meeting opened.

Roll Call

Babb conducted roll call. Quorum was met for this meeting. Daniel Halleman, a former panel member joined the meeting.

Approval of Minutes

The full committee approved the minutes for September.

Welcome/Announcements/Comments/Acknowledgement

Harm welcomed everyone to the meeting and proceeded with the agenda accordingly.

National Office Report / Designated Federal Official Report

Jeans provided the National Office Report; he informed the members that Hernandez is on a detail and that he is the TAP Acting Director for the month of October. A decision will be made on the new TAP Director by November. Jimerson discussed:



- The TAP Chair and Vice Chair nominations are open to all members. Analyst Swayzer is coordinating this process; an email was sent to all TAP members on Sept. 26, 2017, to inform members of the election and the process. The recruitment process is ready to move on to the National Taxpayer Advocate's office for approval. Some background checks are still ongoing.
- There are two more Joint Committee (JC) meetings left for the rest of the TAP year; Jeans suggested that any referrals that need to be reviewed by the Quality Review, (QR) Systemic Advocacy (SA) and Attorney Advisors (AA), should be given to the full committee as soon as possible. Members are asked to send an email to both Jeans and Rosalia informing them of what issues they will be placing on the JC agenda.
- Outgoing TAP members would like to have a transitional discussion with incoming TAP members; outgoing members believe that this will be a great opportunity for new members to learn how to conduct great outreach.
- Activity reports are very important; they enable the tracking of the hours spent conducting outreach, sending emails and correspondence to TAP staff.
- The 2018 Survey is being worked on; members are asked to look at last year's TAP survey and consider revising the questions so we can improve the program.

DFO Report

Swayzer mentioned the following information (provided via email on Sept. 26, 2017) to all TAP Members regarding TAP Chair and Vice Chair elections for 2018:

Overview of TAP Chair and Vice-Chair Elections Events and Dates

Informational Session on Being a TAP Chair or TAP Vice Chair	Tuesday, Oct. 17, 2017 at Noon – 1 p.m. ET
Nominations and Self-Nominations Due	Thursday, Oct. 19, 2017
Acceptance of Nominations Due	Friday, Oct. 20, 2017
Campaign Statements Due	Monday, Oct. 23, 2017
Campaign Statements posted to TAPSpace	Tuesday, Oct. 24, 2017
Meet the Candidate Session	Tuesday, Oct. 24, 2017 at 2 – 3 p.m. ET
Ballots Sent to all Members	Thursday, Oct. 26, 2017
Votes/Completed Ballots Due	Thursday, Oct. 31, 2017
Results Announced	Thursday, Nov. 2, 2017

Outreach Report

Mason thanked the members for completing their reports; he mentioned the Problem Solving Day and asked the members to reach out to their Local Taxpayer Advocate. Mason mentioned that this would be a great outreach event; he asked the members to



submit pictures from their outreach events for posting on www.TAPSpace.org and to include in TAP Newsletter.

Medina attended a tax forum in Las Vegas in September on behalf of TAP she provided an update:

- She shared the TAP mission and function with the participants.
- Many people including former TAP members stopped by to say thanks for the work TAP volunteers do.
- Others stopped by to request information on TAP volunteer program.

Internal Communications Committee Update

Wilson shared that the Internal Communication committee has been working on a transition project in order to help onboard new members. It will be used as a handbook to understand the activities, formatting, and contact information. This should help speed up the process to get communication out to the members quicker. The document will be reviewed at the November meeting. The newsletter has been sent out and looks very professional and covers lots of information.

IRS Responses

- 35530 – 1040 Schedule A, Schedule B & Instructions (ID 1063)
 - Harm informed the committee that this issue will be closed and that she will consider adding the recommendation response to the TAP Annual Report to Congress (ARC).
- 35899 – F3115, Application for Change in Accounting Method & Instr.
 - The IRS has adopted a number of suggestions however, some portions of the referral were sent to Chief Counsel for consideration. Rosalia will continue to monitor these responses as Subcommittee 2 works on a rebuttal for the recommendations that were not adopted.

Awaiting IRS Responses

The committee is still awaiting response from the IRS on several projects. Harm asked that the retiring committee members be kept apprised of the results of the recommendations after their term.

- 35898 – Publication 974, *Premium Tax Credit (PTC)* (Extension request for Nov. 30, 2017 – Need approval of Chief Council and Treasury) – Rosalia will follow up with Chief Counsel and inform the members of responses.
- 36175 – Publication 560, *Deduction Worksheet For Self-Employed*
- 35657 – Schedule D and Instructions
- 36059 – Publication 17, *Late Incoming Documents From Third Parties*.
- 34038 – Publication 17 and 525, *Babysitting Income Not Clear*
- 35251 – F8885 & Others – Instructions Too Complex (Rebuttal)
- 35531 – Number to order tax forms
- 36022 – Form 941 and Mailing Address

Subcommittee 1 Report



- 35655 – Form 8965 (ACA) – This project has been approved and will be sent to the QR and subsequently placed on the JC October agenda.
- 35276 – Form 709 (Generation-Skipping Transfer) – The Project has been sent to Systemic Advocacy and Attorney Advisor for feedback; Rosalia will share the responses with the Subcommittee when the review is completed. Subsequently, this issue will be sent to the JC for the November meeting.

Subcommittee 2 Report

- 36246 – Form 2848 Submitting Powers-of-Attorney – This issue was approved by the consensus of the committee and will now be elevated to the QR and the JC.
- 36218 – Free File Restrictions – This issue is being referred to the Communications Committee for consideration

TFP Style Guide Project

Harm stated that several members have completed work on the guide and those that did not should complete the assignment and send it to Rosalia. Harm hopes to have this project put together by the next full committee meeting.

Screening Report

Rosalia and Hirschfeld discussed the screening report and informed the committee that majorities of the issues reviewed were suited for other committees. The rest of the issues are being dropped. There was one issue that the screening committee felt would be a good project to work, the Volunteer Income Tax Assistance (VITA) and Publication 4012 but it was agreed that this issue should be transferred to the Communications Committee.

Member of the public comment

Halleman stated that he enjoyed the discussion process and he found the issues being worked very interesting.

Closing

Jeans thanked everyone for joining the call and he closed the meeting.

The next Tax Forms and Publications Full Committee meeting will be on Nov. 14, 2017, at Noon ET.

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



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Sept. 12, 2017**

TAP Staff

- Rose A. Babb – Management Assistant, TAP
- Cedric Jeans – Designated Federal Official, (DFO)
- Susan Jimerson – Acting Director, TAP
- Robert Rosalia – Program Analyst, TAP

Internal Revenue Service (IRS) Employees

- Tamikio Bohler – Management and Program Analyst, W&I – (Absent)
- Patty Wagner – Media and Publications Office – (Absent)

TAP Committee Members

- Heidi Hirschfeld – Brooklyn, New York
- Kathleen “Kathy” Jenks Harm – Rutland, Vermont
- Paul Lubell – Catonsville, Maryland
- William Mason – Knoxville, Tennessee
- Loren Medina – Orange, California
- Sallie Mullins Thompson – New York, New York
- Jacob Torres – Toa Alta, Puerto Rico
- Leanna Wilson – Lenexa, Kansas – (Absent)
- Shirley Xu – Alexandria, Virginia

Welcome/Opening

Jeans welcomed the members and staff and he officially opened the meeting.

Roll Call

Babb conducted roll call. Quorum was met for this meeting. There were no public participants on the call.

Approval of Minutes

The full committee approved the minutes for August.

Welcome/Announcements/Comments/Acknowledgement

Harm welcomed everyone to the meeting and proceeded with the agenda accordingly.

National Office Report/Designated Federal Official Report

Jimerson provided the National Office Report, she informed the members that Hernandez is on a detail and that she is the TAP Acting Director for the month of September. Subsequent to her acting assignment, Cedric Jeans will be the TAP Acting Director for the month of October. A decision will be made on the new TAP Director in by November. Jimerson discussed:



- The TAP chair and vice chair nominations are open to all members. Analyst Gretchen Swayzer is coordinating this process and will be sending emails to all members to nominate someone or self-nominate.
- The TAP Annual Report that incorporates the TAP Chair Report is due by Sept. 15, 2017.
- The recruitment process is ready to move on to the National Taxpayer Advocate's office for approval. Some background checks are still ongoing.
- There are three more Joint Committee (JC) meetings left for the rest of the TAP year; Jimerson suggested that any referrals that need to be reviewed by the Quality Review (QR), Systemic Advocacy (SA) and Attorney Advisors (AA), should be given to the full committee as soon as possible.
- The IRS has launched a new and improved website; members are asked to look and provide any feedback that can help to improve the site's function to the public.
- Activity reports are very important; they enable the tracking of the hours spent conducting outreach, sending emails and correspondence to TAP staff.

Outreach Report

Mason thanked everyone for nominating him for the TAP chair and he would be happy to run for the position. He thanked the TFP committee for their outreach efforts and timely submission of their activity reports. He mentioned that we reached 20,000 citizens through outreach events so far for this year.

Activity Update on the Internal Communications Committee (ICC)

Thompson provided an update; she stated that the August newsletter was well written. Angel Hower, the Chair of the ICC sent an email to the members on the status of what happened at the JC meeting. Thompson also stated that the ICC is proactive in making sure that Facebook stays up to date with current links and other information.

Project Proposal for TAP for 2018

Harm suggested that if the Style Guide is not completed by November 2017, then this project would be worked on next TAP Year 2018. Harm asked both committees to feel free to make recommendations for improvement on the Style Guide and send those recommendations to her and Rosalia.

Action Item Summary

Harm and Rosalia reported on the following:

- 35251 – ***F8885 and Others*** – Instructions Too Complex – A rebuttal was prepared by Subcommittee 1 and sent to the IRS for reconsideration.
- 35530 – ***1040 Schedule A, Schedule B and Instructions (ID 1063)*** – The committee decided to discuss how to proceed with the issues on their next Subcommittee 2 call.
- 35547 – ***F8867 and Instructions was accepted by the IRS*** – The IRS adopted the Rebuttal recommendation submitted.

- 35899 – **F3115, Application for Change in Accounting Method & Instructions** – The IRS has adopted a number of suggestions; however, some portions of the referral were sent to Chief Counsel for consideration.

Subcommittee 1 Report Out

- 35655 – **Form 8965 (ACA)** – This issue still has some revisions to be made as the referral was being looked at by SA/AA. Hirschfeld will contact Rosalia with additional recommendations.
- 35276 – **Form 709 (Generation-Skipping Transfer)** – Lubell stated that Attorney Advisor Chris Dowling will take a look at the issue to see if the IRS has any parallel efforts and will report back to the committee on Oct. 3, 2017.

Subcommittee 2 Report Out

- 35670 – **SSA and 1040A Form** – Harm informed the committee that after reading the responses to the questions posed to the IRS, she felt that the project should no longer be pursued. The committee agreed to drop the project.
- 35531 – **Number to Order Tax Forms** – Project referral was approved and will be sent to the JC for consideration.
- 36022 – **Form 941 and Mailing Address** – Project referral was approved and will be sent to the JC for consideration.
- 36246 – **Form 2848 Submitting Powers-of-Attorney** – Thompson made some suggestions to the language and asked Lubell and Mason to review it. Torres had an additional recommendation, will complete the “Short Form”, and send it to the subcommittee as well as to Rosalia to be incorporated within the referral. SA and AA review is being halted until the recommendation process is complete.

Action Item Summary Concluded – Full Committee Approval

- 35251 – **F8885 and Others** – Instructions Too Complex – Reconsideration sent to the IRS.
- 35530 – **1040 Schedule A, Schedule B and Instructions (ID 1063)** – Subcommittee 2 will discuss adding to the TAP Annual Report.
- 35547 – **F8867 and Instructions was accepted by the IRS** – Project closed.
- 35899 – **F3115, Application for Change in Accounting Method & Instructions** – Follow-up with IRS on Chief Counsel timeframes.
- 35670 – **SSA and 1040A form** – Project dropped.
- 35531 – **Number to Order Tax Forms** – Referral approved to be sent to JC.
- 36022 – **Form 941 and Mailing Address** – Referral approved to be sent to JC.

Closing – Designated Federal Official

Jeans thanked everyone for joining the call and he closed the meeting.

The next TFP full committee minutes will be on Tuesday, Oct. 10, 2017.

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



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Aug. 8, 2017**

TAP Staff

- Rose A, Babb – Management Assistant, TAP
- Lisa Billups – Management and Program Analyst, TAP
- Javier Hernandez – Director TAP (Absent)
- Cedric Jeans – Designated Federal Official, (DFO)
- Rosalind Matherne – Management and Program Analyst, TAP
- Robert Rosalia – Management and Program Analyst, TAP

IRS Employees

- Tamikio Bohler – Management and Program Analyst, W&I
- Patty Wagner – Media and Publications Office

TAP Committee Members

- Richard “Kent” Christensen (TAP Chair)
- Heidi Hirschfeld – Brooklyn, NY
- Kathy Jenks Harm – Rutland, VT
- Paul Lubell – Catonsville, MD
- William Mason – Knoxville, TN
- Loren Medina – Orange, CA
- Sallie Mullins Thompson – New York, NY
- Jacob Torres – Toa Alta, PR
- Leanna Wilson – Lenexa, KS
- Shirley Xu – Alexandria, VA

Welcome/Opening

Jeans welcomed the members and officially opened the meeting.

Roll Call

Babb conducted roll call. Quorum was met for this meeting. There was one member of the public on the call – Alfred Giovetti.

Approval of Minutes

The minutes for July were approved by the full committee with some minor edits to be done.

Welcome/Announcements/Comments/Acknowledgement

Harm welcomed everyone to the meeting including Rosalind Matherne, staff member detailed to TAP for the next 120 days. Harm then proceeded with the agenda for the call.



Harm commended the committee for the 1250 hours of participation in TAP activity for 2016. The TAP Report total recommendations to the IRS were 134.

National Office Report/Designated Federal Official Report

Jeans reported for Hernandez; he stated that the screening process for 2018 new TAP members will begin next week. TAP expects to have their final selections in place by December for the new TAP year 2018.

The two sites, www.ImproveIRS.org and www.TAPSpace.org are being worked on to get back online quickly. Jeans mentioned that if the members did not get a chance to review the link to the Olive process, take a look, it is helpful.

The TAP year will be ending in November and so, if members need outreach supplies or business cards, they should contact the analyst of their committee with that request as soon as possible.

Billups mentioned that she will continue sending informative videos of the IRS processes; a video link will be sent out on Aug. 15, 2017, titled "Appeals Process". A survey will be sent to the members to provide feedback on the video content.

Outreach Report

Mason thanked everyone for their outreach and submission of their activity reports. He mentioned the tax forums around the country and suggested to members they may want to attend the event. Mason also mentioned that using social media for outreach and capturing the comments on the social bloggers on TAP can be helpful to report back to the TAP.

Hirschfeld mentioned that she is the president of the Board of Disabilities Organization. She discussed her outreach events and that she shared her TAP business cards at diners and parties. He met with the Brooklyn, New York, TAS Local Taxpayer Advocate, Darol Tucker.

Thompson and Harm thanked Mason and Hirschfeld for their outreach efforts.

Committee News/Updates

Harm mentioned the following:

- Sonny Luu has resigned from the TAP.
- A proposal to update the 2016 TF&P Style Guide is being worked on. In some areas of the guide, the committee feels that changes could make the forms and instructions developed by the IRS more readable.
- The Joint Committee, (JC) Planning Committee for 2018 has suggested that the JC develop a brief blog for social media allowing cutting and pasting articles.
- If there are any areas that TFP wants to address before the end of the TAP year; they can share those areas of concerns via email to with her and Rosalia.



Bohler mentioned that she usually has IRS approved Issues by mid-September for TAP members to work. However, at this time, she does not know which Issues will be approved.

Action Item Summary

Harm and Rosalia reported on:

- Issue 35251 – F8885 & Others – Instructions Too Complex – the JC has approved and has been sent forward to the IRS for consideration.

The following four Projects were sent to the JC for approval:

- Project 35657 – Schedule D and Instructions
- Project 36059 – Publication 17 *Late Incoming Documents From 3rd Parties*
- Project 34038 – Publication 17 and 525 *Babysitting Income Not Clear*
- Project 36175 – Publication 560 *Deduction Worksheet For Self-Employed*

IRS Responses:

- Issue 35547 – F8867 & Instruction – Reconsideration for ID 1099 has been sent forward to the IRS for consideration.
- Issue 35520 – 1099-MISC – Reconsideration sent to the IRS (ID 1025 & 1037).

Wagner mentioned that the members must be clear on their original submission; this enables the IRS to make determinations and avoid returning for the committee to rework for reconsideration.

Awaiting IRS Responses

- Issue 35898 – Publication 974, *Premium Tax Credit (PTC)*
- Issue 35899 – F3115, Application for Change in Accounting Method & Instruction

Rosalia reported that responses were received from the IRS on the following two Projects and will be shared with the committee after the meeting:

- 35251 F8885 & Others – Instructions Too Complex
- 35530 – 1040 Schedule A, Schedule B & Instruction Reconsideration Sent to the IRS (ID 1052, 1058, 1061, 1063, 1071 & 1075).

Subcommittee 1 Report Out

Lubell asked that Rosalia clarify when Issue 35547 – F8867 & Instructions was submitted. He mentioned that he had a precall that discussed recommendations for reconsiderations. Rosalia informed him that the reconsideration was sent by the Project Committee Chair Harm earlier in the day and was not subject to committee concurrence. Lubell also noted that Rene Martin, subject matter expert (SME), clarified questions on the Affordable Care Act. His subcommittee will now look at Form 8965 the deadline for this review is Aug. 25, 2017.

Subcommittee 2 Report Out

Harm stated that they are almost done working on the following three issues:

- Issue 35670 – SSA and 1040A form



- Issue 35531 – Number to order tax forms
- Issue 36022 – Form 941 and Mailing Address

They will need to be reviewed by Quality Review, Systemic Advocacy and Attorney Advisors before they come back to the Project committee for approval. Harm thanked both subcommittees for their work.

Screening Report

The following issues will be worked as Project by Subcommittee 2:

- Issue 36128 Free File Restrictions
- Issue 36246 Submitting Powers-of-Attorney

Tamikio Bohler stated that she will check to see if there is a repository for non-operative numbers.

Action Item Summary Concluded – Full Committee Approval:

- 35520 – 1099 (Misc.) the members are accepting the IRS rebuttal
- 35547 – F8867 & Instruction (ID 1099) was sent to the IRS for consideration
- 35251 F8885 & Others – Instructions Too Complex – Subcommittee 1 will review the responses
- 35530 – 1040 Schedule A, Schedule B & Instruction – Form 1040 Subcommittee 2 will review the responses

Some research will be done on questions put forth by members on the Style Guide.

Closing – Designated Federal Official

Jeans thanked everyone for joining the call and he closed the meeting.

The next TFP full committee meeting will be on Tuesday, Sept. 12, 2017.

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



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
July 11, 2017**

Attending TAP Staff

- Cedric Jeans – Designated Federal Official (DFO)
- Robert Rosalia – Management and Program Analyst
- BJ Burleigh – TAP Secretary

IRS Employees

- Tamikio Bohler – Management and Program Analyst, W&I

TAP Committee Members

- Heidi Hirschfield – Brooklyn, NY
- Kathy Jenks Harm – Rutland, VT
- Paul Lubell – Catonsville, MD
- Loren Medina – Orange, CA
- William Mason – Knoxville, TN
- Sallie Mullins Thompson – New York, NY
- Jacob Torres – Toa Alta, PR
- Leanna Wilson – Lenexa, KS
- Richard “Kent” Christensen (TAP Chair)

Absent

- Sonny Luu – Tyrone, GA
- Shirley Xu – Alexandria, VA
- Javier Hernandez – Director TAP

Welcome/Opening

Jeans welcomed the members and officially opened the meeting.

Roll Call

Burleigh conducted roll call. Quorum was met for the meeting.

Welcome/Announcements/Comments/Acknowledgement of Citizens

Harm welcomed everyone to the meeting and thanked the subcommittees for their work. Harm confirmed that there were no public participants on the call.

National Office Report/Designated Federal Official Report

Jeans reported for Hernandez, he suggested to the members that they take a look at TAPSpace and review the National Taxpayer Advocates (NTA) June 2018 Objectives Report on the future of TAS that may impact some of the projects being worked on. The August Joint Committee (JC) scheduled for Aug. 21, 2017, will be looking into the future of TAP. Any recommendations that members may want the JC to consider should be given to Harm and Jeans by COB Friday, Aug. 18, 2017.



The 2017 Tax Forums have begun. Jeans invited the members to attend if they have the opportunity. Unfortunately it will be at their personal expense to attend. The TAS Forum schedule has been added at the end of these minutes.

- Thompson is currently scheduled to attend the National Harbor, MD forum. The JC has scheduled their meeting in August during this same time period. Thompson cannot attend both and has asked if someone else can attend in her place. Lubell volunteered to take her place at the Tax Forum.

Outreach Report

Mason thanked everyone for their outreach and submission of their activity reports.

It was requested that any committee members that attend the Tax Forums take selfies of themselves. The selfies can be a good addition to the TAP newsletter articles and outreach events.

The Form 14388 – TAP Outreach Mailer – Washington or New York is a form that TAP members distribute to taxpayers to share their ideas or concerns for improvement in taxpayers services to the public.

Approval of June Minutes

The minutes for June were approved by the full committee.

Committee News/Updates

Harm shared that the new panel applicant, Anthony Good, will be joining the committee soon.

Wilson reported that the TAP Newsletter, that covered January-June 2017, has gone out. Anyone that has ideas/articles for the July newsletter should submit them to Wilson by COB July 13, 2017.

Strategic Plan Focus Group – Harm, Mason, Thompson, attended the call to learn what the Internal Revenue Service (IRS) is working on for the future. The three members participated and suggested that the strategic plan includes measurable objectives and not leave the taxpayers that file paper returns behind.

TF&P Style Guide – Rosalia has put the TF&P Style Guide on TAP Space for the committee to access. The plan is to utilize the guide and eliminate project rejections due to writing style differences.

Action Item Summary

Harm and Rosalia reported out:

JC Approved and Referral sent to IRS:



- Project 35251 – F8885 & Others – Instructions Too Complex – the JC approved and has moved this forward to the IRS for consideration.

IRS Responses:

- Project 35547 – F8867 & Instructions (ID 1099) – is awaiting additional research by Program Owner to identify the regulation that was referred to in the rejection.
- Project 35530 – 1040 Schedule A, Schedule B & Instructions (ID 1052, 1061, 1063, 1071 & 1075) – have sent five recommendations to the IRS.
- Lubell thought that ID 1050 contradicted ID 1058 response and should be added as part of the rebuttal.
- Project 35520 – 1099-MISC – Reconsideration sent to the IRS (ID 1025 & 1037) – has been sent forward to the IRS.

Awaiting IRS Responses

- Project 35898 – Publication 974, Premium Tax Credit (PTC)
- Project 35899 – F3115, Application for Change in Accounting Method & Instructions

Subcommittee 1 Report Out

Lubell reported out:

- Project 35657 – Schedule D and Instructions – the Systemic Advocacy recommendations after review have been added. Hyperlinks of mentioned forms have been inserted into the document. This project is ready to go forward to Quality Review (QR) then on to the JC. Lubell asked for a motion to approve this project, Mason made the motion; Harm seconded the motion, the committee agreed to send the project forward.
- Project 35655 – Form 8965 (ACA) – This project is currently stalled until a Subject Matter Expert (SME) is assigned to assist with clarification of the Affordable Care Act (ACA); Rosalia has requested a SME be assigned.
- 35276 – Form 709 (Generation-Skipping Transfer) – is a project currently in the Parking Lot and will be addressed by this sub-committee while awaiting the SME for the project above.
- Lubell discussed Issue 35547 (Form 8867, ID 1099 rebuttal) the subcommittee is also using Hirschfield's write-up as a basis for the rebuttal.



Subcommittee 2 Report Out

Harm reported out:

- Project 36059 – Publication 17 *Late Incoming Documents From Third Parties* – is complete. Harm asked for a motion to approve this project to move forward to QR then on to the JC, Thompson made the motion, Lubell seconded, and the committee agreed to send the project forward.
- Project 34038 – Publication 17 & 525 – *Babysitting Income Not Clear (Name Change)* – The committee has three recommendations for clarification. Harm asked for a motion to approve this project to move forward to QR then on to the JC, Wilson made the motion, Thompson seconded, and the committee agreed to send the project forward.
- Project 36175 – Publication 560 *Deduction Worksheet for Self-Employed* – the committee has four recommendations to send forward. Harm asked for a motion to approve this project to move forward to QR then on to the JC, Lubell made the motion, Thompson seconded, and the committee agreed to send the project forward.

Subcommittee work Discussion

Screening Report:

There was nothing new to report out for this month.

Potential New Projects: Parking Lot

Project 35276 – Form 709 (Generation- Skipping Transfer)

- Subcommittee 1 will work on this project.

Project 36022 – Form 941 and Mailing Address

- Subcommittee 2 is going to work this project. Thompson has agreed to take the lead.

Project 35670 – SSA and 1040A Form

- Subcommittee 2 is going to work this project. Harm asked that the committee look into why taxes filed electronically do not require documentation to be attached for filing like paper filing taxpayers need to do. Rosalia asked for that question to be submitted to him in written format to send to the SMEs. Project 35531 – Number to Order Tax Forms.
- Subcommittee 2 is going to work this project. Harm has agreed to take the lead.

Action Item Summary Concluded – Full Committee Approval:

- The following project name change was approved:

- Project 34038 – Publication 17 & 525 *Babysitting Income Not Clear*
- The following four project referrals will be forwarded to the JC after QR:
 - Project 35657 – Schedule D and Instructions
 - Project 36059 – Publication 17 *Late Incoming Documents From Third Parties Change*) Project 36175 – Publication 560 *Deduction Worksheet for Self-Employed*
- Project 35670 – SSA and 1040A Form – Harm will send Rosalia a written question or clarifications by SMEs

Chair and Vice Chair of TF&P Closing Comments

Harm asked the members to submit any committee generated projects that they would like to see the committee work on to her and Rosalia.

Christensen, thanked the committee members for the great work they do. He also stated that the recommendations put forward are well thought out and concise.

Closing – Designated Federal Official

Cedric Jeans officially closed the meeting.

The next TFP full committee minutes will be on Tuesday, Aug. 8, 2017.

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



**Tax Forms and Publication Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
June 13, 2017**

Attending TAP Staff

- Cedric Jeans – Designated Federal Official (DFO)
- Robert Rosalia – Management and Program Analyst
- Javier Hernandez – Acting Director TAP
- BJ Burleigh – TAP Secretary

IRS Employees

- Tamikio Bohler – Management and Program Analyst, W&I
- Patty Wagner – Media & Publications, W&I

TAP Committee Members

- Heidi Hirschfield – Brooklyn, NY
- Kathy Jenks Harm – Rutland, VT
- Paul Lubell – Catonsville, MD
- William “Bill” Mason – Knoxville, TN
- Sallie Mullins Thompson – New York, NY
- Jacob Torres – Toa Alta, PR
- Leanna Wilson – Lenexa, KS
- Shirley Xu – Alexandria, VA
- Kent Christensen (TAP Chair)

Absent

- Sonny Luu – Tyrone, GA
- Loren Medina – Orange, CA

Welcome/Opening

DFO, Cedric Jeans greeted the participants and officially opened the meeting.

Roll Call

BJ Burleigh conducted roll call for the meeting. Quorum was met.

Welcome/Announcements/Comments/Acknowledgement of Citizens

Kathy Jenks Harm welcomed everyone to the meeting and thanked the subcommittees for working so hard. Harm confirmed that there were no citizens on the call.

National Office Report

Javier Hernandez, Acting TAP Director, thanked the committee members for their assistance with the interviews for the new TAP members. Their assistance is valuable to keeping TAP moving forward.



Hernandez thanked the members for the tremendous amount of outreach activities; it helps to make our service better. He reminded the committee members to keep turning in their activity reports so that the data can be rolled up into the Annual Report to Congress.

Designated Federal Official Report

Cedric Jeans, DFO, welcomed everyone to the meeting and thanked them for the amount of progress they have made this month.

- ◆ The members are asked to go onto the www.irs.gov home page and check out the new updates and to give feedback on the site.
- ◆ Future State developments with various options for taxpayer to use when interacting with the IRS. Some of the features include setting Installment payments, transcripts, and checking account balance. Jeans recommend members share this information at their outreach events.
- ◆ The National Taxpayer Advocate has resumed her blog site, and recently mentioned the new IRS Passport updates. Her comments are very interesting and if you wish to view, it has been added to TAPSpace.

Outreach Report

Bill Mason thanked everyone for their outreach. He suggested to the committee that it may be easier for them if they note their outreach activities as they occur rather than trying to remember them all at the end of the month when the reports are due.

Outreach Spotlight

Jacob Torres discussed the importance of the TAP mission. He shared some steps regarding his recent outreach event that involved:

- ◆ Reaching out to Daniel Delvalle the Local Taxpayer Advocate (LTA) in Puerto Rico (PR).
- ◆ Sent a letter to the Governor of PR to introduce himself and the TAP Mission.
- ◆ The PR LTA and Torres met with the PR Governor, Alejandro García Padilla, and his cabinet. The Governor was very excited to share the TAP mission with the taxpayers of PR.
- ◆ On June 6, 2017, Torres also had a visit with the employees in the TAS office to share the TAP Mission.
- ◆ Torres plans to attend the PR Tax Forum to represent TAP.

Approval of Minutes

The committee members officially approved the May Meeting Minutes. Bill Mason made the motion to approve and Leanne Wilson seconded. The minutes were approved by the committee members.

Committee News/Updates

Kathy Jenks Harm shared that Sonny Luu will not be in attendance for a couple months due to his taking on an assignment with the Peace Corps in Armenia. He plans to resume his committee responsibilities in the next couple of months.



The TAP Internal Communications Committee (ICC) has a call later today and will report next month. Jacob Torres will join the call to determine if he can provide his expertise as representative for this committee.

Committee Referral Updates

- ◆ Project 35520 – 1099-MISC – Rebuttal has been sent to the IRS. The committee is still awaiting response to the two recommendations that were submitted.
- ◆ Project 35898 – Publication 974, Premium Tax Credit (PTC) – Referral was approved by the Quality Review Team (QR) and the Joint Committee (JC). The referral recommendations have been sent to the IRS.
- ◆ Project 35899 – F3115, Application for Change in Accounting Method & Instructions – Referral was approved by QR and the JC. The referral recommendations have been sent to the IRS.
- ◆ Project 35547 – F8867 & Instruction – Many responses from the IRS stated that the recommendations were already adopted in the current Draft being created. Robert Rosalia and Patty Wagner will secure the draft (not yet available internally) and allow the committee to review it before deciding on accepting the IRS position to the referral.
- ◆ Project 35530 – 1040 Schedule A, Schedule B & Instructions – Many responses from the IRS indicated that the recommendations did not follow the Tax Forms Style Guide. Robert Rosalia and Patty Wagner will put a copy of the style guide on TAP Space for the committee.

Subcommittee 1 Report out

- ◆ Project 35251 F8885 & Others – Instructions Too Complex – the committee agreed that this affects a very small population of taxpayers. The recommendation is to simplify the instructions on the form so forms are not submitted by taxpayers in error. Sallie Mullins Thompson approved the referral and made the motion to forward it to the JC, Jacob Torres seconded the motion.
- ◆ Project 35657 Schedule D and Instructions – Subcommittee completed work on the project and sent the referral to Systemic (SA) and the Attorney Advisors (AA) for feedback. They will share the referral with the full committee after they review the responses they received.

Subcommittee 2 Report out

- ◆ Project 36059 – Publication 17 late Incoming documents from third parties – Work is still be done on the referral and will be discussed further during the next Subcommittee 2 call.
- ◆ Project – 34038 Babysitting Income not Clear in Publications 334, 535, 587 – A new project proposal has been drafted and Sub 2 will continue to work on the project.
- ◆ Project 29425 – Publication 560 Deduction Worksheet for Self-Employed – The committee agreed to close this project and create a new project and project proposal for the additional recommendations that were made when reviewing the publication for a possible rebuttal. Rosalia will associate this project number with the new project that is created.



Screening Report - Parking Lot & Potential New Projects

Shirley Xu shared the results from the screening committee meeting and the following issues were discussed:

- ◆ Project 36022 – Form 941 and Mailing Address – Parking Lot
- ◆ Project 35276 – Form 709 (Generation- Skipping Transfer) – Parking Lot
- ◆ Project 35655 – Form 8965 (ACA) – Sub 1 will work issue
- ◆ Project 35425 – Form 941 and W-2 Filing Fraud (Committee agreed to Drop issue)
- ◆ Project 35670 – SSA and Form 1040A – Parking Lot
- ◆ Project 35531 – Number to order tax forms – Parking Lot

Chair and Vice Chair of TF&P Closing Comments

Kathy Jenks-Harm and Bill Mason thanked the committee for participation in today's meeting and closed the meeting.

Closing – Designated Federal Official

Cedric Jeans officially closed the meeting.

**The next TFP Teleconference Meeting is on Tuesday, August, 2017, at
Noon ET.**

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



**Tax Forms and Publication Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
May 9, 2017**

Attending TAP Staff

- Cedric Jeans – Designated Federal Official (DFO)
- Robert Rosalia – Management and Program Analyst
- Javier Hernandez – Acting Director TAP
- BJ Burleigh – Administrative Assistant

IRS Employees

- Patty Wagner – Media & Publications, W&I

TAP Committee Members

- Kathy Jenks Harm – Rutland, VT
- Heidi Hirschfield – Brooklyn, NY
- Jacob Torres – Toa Alta, PR
- Paul Lubell – Catonsville, MD
- Loren Medina – Orange, CA
- Sallie Mullins Thompson – New York, NY
- Shirley Xu – Alexandria, VA
- Kent Christensen (TAP Chair)
- William Mason – Knoxville, TN (joined late due to connectivity issues)

Absent

- Sheila Andrews – Director, Designated Federal Official (DFO)
- Sonny Luu – Tyrone, GA
- LeAnna Wilson – Lenexa, KS

Welcome/Opening

Cedric Jeans greeted the participants and officially opened the meeting.

Roll Call

BJ Burleigh conducted roll for the meeting. Quorum was met.

Welcome/Announcements/Comments/Acknowledgement of the Public

Kathy Jenks Harm welcomed everyone to the meeting. Harm confirmed that there were no citizens are on the call.

National Office Report

Javier Hernandez thanked the committee members for keeping for all of their outreach activities, working with their Local Taxpayer Advocates (LTAs), Congressional offices and low income taxpayer clinics (LITCs).

Designated Federal Official Report



Cedric Jeans, DFO, welcomed everyone to the meeting.

- This is Public Service Recognition Week. He thanked everyone for all the hard work they put forward to assist our taxpayers.
- The TAP Recruitment process has ended. He asked for volunteers to assist with the recruitment interviews. The interviews should not be more than 30 – 60 minutes per interview.

Outreach Report

Kathy Jenks Harm spoke on behalf of Bill Mason, informing the committee that LeAnna Wilson will share her outreach successes at our next meeting and Jacob Torres will report his experience following her.

Approval of Minutes

The committee members officially approved the March Face-to-Face meeting minutes and the administrative April meeting minutes.

Committee News/Updates

Kathy Jenks Harm shared that LeAnna Wilson has been added to the Quality Review (QR) Team. Wilson is also on the TAP Internal Communications committee (ICC) and an additional member from the committee is needed to join her on the ICC, if anyone is interested they should let Harm know.

Action Item Summary

- Project 35520 – 1099-MISC
The IRS rejected several recommendations the committee felt they will prepare a rebuttal on. Additional deliberation will be made to flesh out the rebuttal. Sallie Mullins Thompson will discuss the rebuttal with Bill Mason (author of one of the recommendations in question) prior to continuing with the draft responses.
- Project 35519 – 1098-T
The committee accepted the responses received by the IRS.

Full Committee Approval

The following two referrals were approved to go to the Joint Committee (JC) for review. Both of the referrals were sent to the IRS in draft form but no response has been received yet.

- Project 35547 – F8867 & Instruction
- Project 35530 – 1040 Schedule A, Schedule B & Instr.

IRS Responses

29425 – TF&P – Pub 560 Deduction Worksheet for Self-Employed, Harm and Thompson are working on the referral and will have it for the next committee meeting.

Subcommittee 1 Report Out

35898 – Publication 974, Premium Tax Credit (PTC) – Lubell motioned and Torres seconded approving the recommendation forward to the JC after Quality Review.



Subcommittee 1 Report out

35899 – F3115, Application for Change in Accounting Method & Instructions – It was approved by Sallie and seconded by Heidi Hirschfield to approve the recommendation and forward to the JC after Quality Review.

Parking Lot – Screening Report

Shirley Xu discussed the April screening committee meeting and reported out on their determinations. Rosalia will set a meeting time to discuss the May report by the end of the week.

Potential New Projects

(36059) Publication 17 late Incoming documents from third parties.

- Subcommittee 2 has agreed to work the issue as a project.
- Pub. Services representative, Patty Wagner, told the committee that they are no longer distributing the Publication 17 for general taxpayer usage. It will be printed for internal training/reference and for GPO to provide to the public for a user fee.

Parking Lot

35425 – Form 941 and W-2 Filing Fraud

- Will remain in the parking lot at this time.

35251 F8885 and Others – Instructions Too Complex

- Subcommittee 1 has started the project and will have the recommendation for the next full committee meeting.

Project – 34038 Babysitting Income not Clear in Publications 334, 535, 587

- A better definition of the income from small personal business income like babysitting, craft sales, and the like is required.
- This project will go to Subcommittee 2 to address. If committee members have thoughts to add, please send them to Harm.

Action Item Summary Concluded

- Form 35520 – 1099-MISC – Rebuttal – Sallie Mullins Thompson will discuss the rebuttal with Bill Mason.

Subcommittee 1

- 35251 F8885 and Others – Instructions Too Complex
- 35657 Schedule D and Instructions

Subcommittee 2

- 36059 Publication 17 late Incoming documents from third parties.
- 35520 1099-MISC – Rebuttal
- 29425 Publication 560 Deduction Worksheet for Self-Employed – Rebuttal
- 34038 Babysitting Income not Clear in Publications 334, 535, 587.



Chair and Vice Chair of TF&P Closing Comments

Harm thanked the committee for their hard work and participation in today's meeting.

Closing

Cedric Jeans officially closed the meeting.

The next TFP Teleconference Meeting is on Tuesday, June 13, 2017, at Noon ET.

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



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
April 11, 2017**

Attending TAP Staff

- Sheila Andrews – Director, Designated Federal Official (DFO)
- Cedric Jeans – Designated Federal Official (DFO)
- Robert Rosalia – Management and Program Analyst
- Javier Hernandez – Director TAP

IRS Employees

- Tamikio Bohler – Management and Program Analyst, W&I
- Patricia Wagner – Media & Publications, W&I
- Cynthia Jones – Supervisory Financial Technician, SB/SE
- Paul Showalter – E-Publishing Program Specialist
- Steven Manno – Program Manager Media & Publications

TAP Committee Members

- Kathleen “Kathy” Jenks Harm – Rutland, VT
- Heidi Hirschfield – Brooklyn, NY
- Jacob Torres – Toa Alta, PR
- Paul Lubell – Catonsville, MD
- Sonny Luu – Tyrone, GA
- William Mason – Knoxville, TN
- Loren Medina – Orange, CA
- Sallie Mullins Thompson – New York, NY
- Leanna Wilson – Lenexa, KS
- Shirley Xu – Alexandria, VA
- Kent Christensen (TAP Chair)

Absent

- Michele Walker – Brownsville Township, MI

Welcome/Opening

DFO, Cedric Jeans greeted the participants and officially opened the meeting.

Roll Call

BJ Burleigh conducted roll for the meeting. BJ shared that she is currently detailed into TAP as the TAP East secretary.

She can be reached at:

E-mail, BJ.Burleigh@irs.gov

Cell (303) 603-4632

Office (303) 603-4632

Fax (855) 813-7411



Welcome/Announcements/Comments/Acknowledgement of Citizens

Kathy Jenks Harm welcomed everyone to the meeting.

- She announced that the meeting is an administrative meeting.
- Kathy welcomed Kent Christensen as the TAP Chair.
- Shared Nina Olsen, National Taxpayer Advocate, comments on TAP:
"Their (TAP) work is more important now than ever. I particularly appreciated the Question about getting "no resources" responses to their recommendations – we need to be on the alert to not let them be discouraged just because they are turned down. We in TAS have had our recommendations rejected more times than I can count, but we keep advocating for the ones we believe are correct, and eventually we prevail.... That doesn't mean we don't modify them as circumstances require and situations evolve, but we also don't give up! We need to provide encouragement and perspective to the TAP on that front."

National Office Report

Sheila Andrews welcomed everyone to the meeting. She is looking forward to working with everyone on the Tax Forms & Publications committee.

- TAP is still in the Recruitment process until April 24, 2017. She asked if anyone knew of any good candidates, to have them apply.
- Sheila announced that Javier Hernandez will be joining TAP as the Director. His phone number is 202-317-3088.
- WebEx will be used for most committee meeting and if members have computers with cameras it will be nice to see them as they contribute to the calls.
- The Quarterly Meeting information will be coming out soon from Kent Christenson.

March Face-to-Face Meeting

Robert Rosalia, TAP Analyst, shared the March meeting minutes and will send out the updated copy with revision so that they can motion to approve the minutes at the next meeting.

- The March face-to-face meeting survey was distributed and a request for the team to complete the survey in order for TAP to improve its product, adding it will let TAP know what went well and learn of any issues that can be corrected. Survey deadline is April 24, 2017.

Fillable Forms

Patty Wagner introduced IRS Publishing employees Paul Showalter and Steve Manno.

- All IRS forms are available in one of three formats: Fillable, Scannable and Electronic.
 - The committee asked for a list of which forms are offered in which format. This can be completed but the committee will understand that this list will continue to change as documents continue to change their format offering.
- Due to the nature of scanning technology, certain forms, such as the 1099MISC, are available online but may not be downloaded, completed, and filed. They may

- be completed on paper (available from the IRS and vendors) and filed or they may be generated using commercially available software.
- Free-file form frustration: only folks making <\$64,000 annually can use free file software available online. There is another program that provides free fillable forms online.
 - The Free-file software sites are different IRS sanctioned vendors, and the fillable forms are available through the Free File Alliance. The IRS is not responsible for the computations of their forms.
 - When forms require computations, IRS forms do not fill in the numbers as an auto fill. Q: Are there plans to add the computations? A: No, there are restrictions that do not allow this on some forms.
 - [Free File Alliance Program](#) explains the IRS Free Assisted e-Service Tax Preparation Agreement.

Sub-Committee One Report Out – 35547 – F8867 & Instructions

- Project #35547 – *Form 8867 – Paid Preparer's Earned Income Credit Checklist*

Paul Lubell (Sub Lead) reported that the committee completed the project and needs to do further research before reporting out on one of the recommendations.

Sub-Committee Two Report Out – 35530 – 1040 Schedule A, Schedule B & Instructions

- Project #35530 – *Form 1040 Schedule A – Itemized Deductions and Form 1040 Schedule B & Instructions – Interest and Ordinary Dividends*

Sonny Luu reported that the committee completed the referral and will have the wording revisions by the end of this week.

Sub-Committee Work Discussion

Kathy Jenks Harms went over:

- Deadlines – All committees must adhere to the IRS deadlines, if there are problems you must let Jenks Harm and Rosalia know immediately.
- Communication – Good communication is key if you are having any issues with technology or sending in your recommendations, members should inform Jenks Harm and Rosalia.
- Friday, April 14, 2017 will be the date to get collaboration from each of the Subcommittee leads that the referral for their respective projects (35530 & 35547) was finalized. The final product will be sent to Rosalia.
- To avoid confusion, all documents should be sent to Robert Rosalia who will send them to QR. The QR team should only be doing QR on items directed by Jenks Harm or Rosalia.
- The two Subcommittee Projects (35530 & 35547) will be sent to the IRS as drafts after QR, due to the IRA deadline.

Potential New Projects

Kathy Jenks Harm and Robert Rosalia shared project assignments:



- *Form 35898 – Publication 974, Premium Tax Credit (PTC):*
Will be worked by Subcommittee 1.
- *Form 35899 – F3115, Application for Change in Accounting Method & Instructions:*
Will be worked by Subcommittee 2.

Parking Lot – Screening Report

Kathy Jenks Harm assigned Shirley XU as lead for screening incoming issues. It was suggested that each member of the Screening committee review 6 of the issues and hold a meeting to discuss their findings. Rosalia will set a meeting time for next week to assist them in the process.

Jenks Harm informed the committee that the parking lot issues would be on the screening report and the meeting agenda each month, as part of Rosalia's promise to keep the parking lot issues from becoming an afterthought.

- *Form 35425 – Form 941 and W-2 Filing Fraud*
- *Form 35251 – F8885 & Others - Instructions Too Complex*
- *Form 34038 – Babysitting Income not Clear in Pubs 334, 535, 587*

No proposal to take on the above issues will take place at this time.

Action Item Summary

- *Form 35520 – 1099-MISC*
- *Form 35519 – 1098-T*

Kathy Jenks Harm and Robert Rosalia shared that the referrals are with the quality review team and will now go to the Joint committee for review once completed.

IRS Responses

Kathy Jenks Harm and Robert Rosalia went over the IRS response and Sub-Committee 2 will look further into the IRS response before the full committee on accepting any determination.

- *Form 29425 – TF&P – Deduction Worksheet for Self-Employed*

Outreach Activity Report

William Mason reported that in the upcoming months, he would be asking members to share outreach experiences with the committee.

Chair of TF&P Closing Comments

Chair, Kathy Jenks Harm closed the meeting stating that she was very hopeful for this coming year's committee work.

Closing



Cedric Jeans Designated Federal Official officially closed the meeting.

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



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Face-to-Face Meeting Minutes
Monday, March 20, 2017**

Attending TAP Staff

- Cedric Jeans, Designated Federal Official – TAP
- Robert Rosalia, Program Analyst – TAP
- Otis Simpson, Program Analyst – TAP
- Gretchen Swayzer, Senior Program Analyst – TAP

TFP Committee Members

- Heidi Hirschfeld – Brooklyn, NY
- Kathleen Jenks Harm – Rutland, VT
- Paul Lubell – Catonsville, MD
- William (Bill) Mason-Knoxville, TN
- Loren Medina – Orange, CA
- Sallie Mullins Thompson – New York, NY
- Jacob Torres – Toa Alta, PR
- LeAnna Wilson – Lenexa, KS
- Shirley Xu – Alexandria, VA

Welcome/Announcements

Cedric Jeans, TAP Manager East, opened the meeting and introduced Rosalia as the Tax Forms & Publications (TFP) Project committee analyst. Rosalia shared his background and his role within the committee. Rosalia asked the members to introduce themselves and share their background. All members introduced themselves and discussed their background/expertise.

Self-Introductions/Roll Call

Robert Rosalia conducted an Icebreaker he asked two questions: What talent do you have that is not utilized in your workplace? What aspect of your personality adds the best value to the world?

TAP Mission

Jeans went over the TAP mission and vision, along with providing a general overview of the TAP Charter. Jeans described the TAP Annual report and how TAP is aligned with the Taxpayer Advocate Service (TAS). Members were provided the significance of the TAP objective of bringing the taxpayer perspective to IRS.

Jeans explained the positions of the Designated Federal Officer/Official (DFO), Joint Committee (JC) analyst role, and Chair and Vice Chair duties of the JC. He explained the analyst staff duties and IRS resources to assist TAP members.

TAP Meeting Procedures

Robert Rosalia covered TAP meeting procedures by explaining:



- Ground Rules
- Respect for each other and methods of communications
- Meeting etiquette, agendas, pre-reads, and quorum requirements
- Telephone and email etiquette
- WebEx – Its use and importance of calling the conference number
- Minutes/Minutes Approval
- Agenda and pre-read information
- www.TAPSpace.org/www.ImproveIRS.org/WebEx – logins into www.TAPSpace.org and explanation of how members access and navigate the website
- Activity Reports/Time Reporting

So You Want to Be A Chair?

Rosalia conducted a presentation on Chair and Vice Chair roles and responsibilities. A nomination process followed, as members on consensus nominated members for Chair and Vice Chair positions. Nominees ran unopposed, and no votes were needed to make the selections:

Kathleen Jenks Harm was elected as Chair for TFP Committee.

William Mason was elected as Vice-Chair for TFP Committee.

Establish Quorum and Consensus

Rosalia discussed requirement to meet Quorum, as 50 percent of membership plus one in order to approve any action that require a vote; such as referrals to IRS and meeting minutes.

Approval of November Minutes

November 2016, meeting minutes approved by full committee.

Establishment of Subcommittees and Meeting Dates

The following subcommittees were established along with meeting dates and time, as followed:

- Full committee meeting – Second Tuesday of the month at Noon ET

Future Meeting Date Changes:

- Due to holiday, Subcommittee 1 July 2017 meeting will be held June 27, 2017, at 11 a.m. ET
- Sub-committee 2 July 2017 meeting will be held June 28, 2017, at 1 p.m. ET

Subcommittee 1 – Meeting First Tuesday of the month at 11 a.m. ET

- Paul Lubell – Catonsville, MD (Sub-Lead)



- Heidi Hirschfeld – Brooklyn, NY
- William Mason – Knoxville, TN
- Jacob Torres – Toa Alta, PR
- LeAnna Wilson – Lenexa, KS

Subcommittee 2 – Meeting First Wednesday of the month at 1 p.m. ET

- Sonny Luu – Tyrone, GA (Sub-Lead)
- Kathleen Jenks – Rutland, VT
- Loren Medina – Orange, CA
- Sallie Mullins Thompson – New York, NY
- Michele Walker – Brownstown Township, MI (not present)
- Shirley Xu – Alexandria, VA

Screening Team – Meeting dates and time will be established on an Ad-hoc basis

- Heidi Hirschfeld – Brooklyn, NY
- Jacob Torres – Toa Alta, PR
- Shirley Xu – Alexandria, VA

Quality Review – Meeting dates and time will be established on an Ad-hoc basis

- Loren Medina – Orange, CA
- Sallie Mullins Thompson – New York, NY

Internal Communications – Meeting will be established by TAP Staff and forwarded at later date.

- LeAnna Wilson – Lenexa, KS
 - Gretchen explained her role with the Annual Report committee and provided information regarding the TAP Annual Report and what is needed by the members on this internal committee.

Jenks provided closing remarks and previewed agenda for tomorrow's meeting. Jeans closed the meeting and adjourned for the day.



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Face-to-Face Meeting Minutes
Tuesday, March 21, 2017**

Attending TAP Staff

- Cedric Jeans, Designated Federal Official – TAP
- Robert Rosalia, Program Analyst – TAP
- Otis Simpson, Program Analyst – TAP
- Gretchen Swayzer, Senior Program Analyst – TAP

TFP Committee Members

- Heidi Hirschfeld – Brooklyn, NY
- Kathleen Jenks Harm – Rutland, VT
- Paul Lubell – Catonsville, MD
- Sonny Luu – Tyrone, GA
- William Mason-Knoxville, TN
- Loren Medina – Orange, CA
- Sallie Mullins Thompson – New York, NY
- Jacob Torres – Toa Alta, PR
- LeAnna Wilson - Lenexa, KS
- Shirley Xu – Alexandria, VA

Opening Remarks

Jenks opened the meeting as chair and summarized agenda and day 1 meeting details. Luu mentioned taxpayers confusing us with TAS based on similar acronyms. Lubell recommends we change TAP name so we do not get confused with TAS. Jeans recognized the concern and shared with committee Chair for JC topic discussion.

New Issue Screening Overview

Rosalia provided guidance around screening an issue and briefly explained the process. The members were informed they would get more training on the topic on Wednesday, March 22, 2017. Rosalia stated the screening committee will not meet every month. They will meet as issues come in. Screening committee will determine what issues will be worked and shared as a courtesy with the full committee. If the screening committee drops an issue, an opposing member on the committee will provide additional information to the screening committee for re-evaluation. Jeans provided additional examples on dropping an issue and when to take on an issue. Committee conducted screening training utilizing TF&P screening report.

Project Committee Work

2017 Project Starts

Patty Wagner called in and introduced herself as the Wage and Investments (W&I) Subject Matter Expert (SME) on forms and publications. Wagner provided expertise to the members on what to expect from W&I when working projects. Wilson asked, “Will



the committee need to focus on grammatical and punctuation issues?” Wagner stated recommendations for text change should align with taxpayer having at least an eighth grade reading level. Wagner covered reasons for W&I rejections and opened floor for questions. Wagner mentioned that the IRS tries to respond to all recommendations from TAP within 45 to 60 days.

Wagner covered TF&P “Form Story” and how forms are revised. New forms are initiated and started within various offices and input is sought from TIGTA, TAP, focus groups, public, tax practitioners, IRS employees and others. Wagner went into detail about tax product development timeline. Committee can provide recommendations on tax products up to around August, if changes are to be made for the next tax year publications.

Jenks inquired about issues the IRS responds back indicating that they are rejecting the request due to budgetary reasons and the committee agrees to have Chair discuss at the JC meeting.

Project Proposal for Approval

- Project 35519 1098T
- Project 35520 1099 Misc.

Committee reviewed the Ad-Hoc draft of Project Proposal and Referrals for issue # 35519 and 35520. The committee voted to approve the referral with minor modifications and edits and will go to Quality Review prior to the Joint Committee.

IRS Response to Elevated Issues (from Prior Year)

Project 34354 – Form 1040

- Jenks led discussion on IRS response and the committee made a concurrence assessment to agree with IRS response for all recommendations. One of the recommendations involved an IRS rejection and the committee accepted the response. However, the rejected recommendation will be associated with Fillable Forms upcoming project #34863. Committee requested that a SME be consulted for the #34863 Fillable Forms.

Project 34309 – 1040 Instruction & Pub 17

- Jenks led discussion on IRS response and the committee made a concurrence assessment to agree with IRS response to all recommendations. The committee agreed to change the status to close the project as monitoring. Rosalia agreed to follow-up on the project and report back to the full committee after the July 7, 2017 date given by the IRS.

Project 34065 – Publication 523 Selling Your home

- Committee reviewed the IRS response to the reconsideration referral requesting the addition of charts in the Pub 523. The IRS agreed to incorporate their recommendations and the committee closed the project.



Project 31580 – Form 1099 Fillable

- The JC sent back this referral to the committee for additional research. Since this project was regarding the same form as the Ad-Hoc project, the Ad-Hoc committee addressed the recommendations. Committee agreed to close as associated with 1099 referral #35520.

New Project Starts for 2017

Form & Instruction 8867 – Paid Preparer’s Earned Income Credit Notes

- The project proposal was approved by the full committee and assigned to Subcommittee 1. Rosalia explained the deadline of 05/15/2017 to provide recommendation to IRS. Therefore, the subcommittee will need to complete its review and drafting of recommendations, undergo the Quality Review (QR) process, and have the Referral ready for JC meeting in April. If the review is not completed in time for the April JC approval, Rosalia explained the recommendations can go to the IRS as a draft pending JC approval.

Rosalia went over the review form and ensured members had copies to conduct review. The committee went to breakout session to conduct review.

Form 1040 & Instructions – Schedules A and B, Interest and ordinary Dividends

- The project proposal was approved by the full committee and assigned to Subcommittee 2. Rosalia explained the deadline of May 15, 2017 to provide recommendation to IRS. Therefore, the subcommittee will need to complete its review and drafting of recommendations, undergo the QR process, and have the Referral them ready for JC meeting in April. If the review is not completed in time for the April JC approval, Rosalia explained the recommendations can go to the IRS as a draft pending JC approval.

Rosalia went over the review form (a.k.a. “short form”) and ensured members had copies to conduct review. The committee went to breakout session to conduct review.

Report from Subcommittee Leads

The committee leads for subcommittee 1 and 2 provided the status of their project. The subcommittees will continue working on the recommendations and prepare referrals for submission to the IRS.

Closing Remarks

Kathleen Jenks provided closing comments and summarized meeting event. Cedric Jeans closed the meeting and adjourned for the day.

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