



2018 Meeting Minutes Tax Forms and Publications Project Committee

- April 11, 2018
- May 9, 2018
- June 13, 2018
- July 11, 2018
- Aug. 8, 2018
- Sept. 12, 2018
- Oct. 10, 2018
- Nov. 14, 2018

Tax Forms and Publications Project Committee Taxpayer Advocacy Panel (TAP) Meeting Minutes April 11, 2018

TAP Staff Present

- Rose A. Babb – Management Assistant, TAP
- Cedric Jeans – Designated Federal Official, (DFO)
- Robert Rosalia – Management & Program Analyst, TAP
- Gregory Giles - Management & Program Analyst, TAP

IRS Employees Present

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

Members Present

- Tracy Bunner – Harrisville, UT
- Kathy Davis – Albuquerque, NM
- Richard Herman – Fresno, CA
- Heidi Hirschfeld – Brooklyn, NY(Absent)
- Patrick Kusiak – Arlington, VA
- William (Bill) Mason – Knoxville, TN
- Loren Medina – Orange, CA
- Robin Baxter Sabio – Buffalo, NY
- Joseph Sampson – Lawrenceville, GA
- Selden Stephen – Oxford, MD
- Jacob Torres – Toa Alta, PR



Members Absent

- Carmela Walrond – Jersey City, NJ

Welcome/Opening

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

Roll Call

Babb conducted roll call. There were no public participants on the call.

Welcome/Announcements/Comments/Acknowledgement

Mason, the new chair of the Tax Forms and Publications Project committee welcomed all. He asked the new members, not present at the face to face meeting to introduce themselves before proceeding with the agenda.

National Office Report / Designated Federal Official Report

Jeans discussed the following:

- The recruitment season is currently open to the public until April 25, 2018; members are asked to use their talking points during outreach in areas of low applicant turn out responses. The interview period begins on June 4, 2018 through June 9, 2018. Members are encouraged to volunteer to assist with the interview process; their schedules will be accommodated.
- The survey on the face to face meeting was shared on April 6, 2018 via email for all TAP members to complete; responses are due on April 25, 2018. The survey feedback helps TAP staff and members to make improvements to future training and program planning.
- Members are encouraged to use the press release template letter available in www.TAPSpace.org to prepare their own press release as their state representative. Jeans mentioned that newspapers and other news media outlets are good sources to get the message out on the function of the TAP.
- Business cards and name tags have been ordered and are expected to be available soon; once received, the staff will mail them to the new and returning members and the TAP Annual Report will be mailed out to TAP members next week.
- The Joint Committee's first teleconference is scheduled for April 25, 2018, 1:00 - 2:30pm EST; new members are encouraged to join the call according to their schedules for at least a few minutes to see how the process works.
- Next week is National Volunteers Week, Jeans thanked the members for their work on the TAP.

Outreach Report

Davis discussed the process of completing the monthly Activity Report; it is due on the twenty-fifth day of each month. She asked that they send them to her by the twenty-first of each month and if there are any questions contact her. A recent outreach event attended with the Local Taxpayer Advocate (LTA) was shared and it was suggested,



members find out the issues going on in their represented state. Each month a different member will discuss some of their outreach experiences with the full committee as part of the outreach report out. She asked that they also send a short note via email to highlight the event so it could be incorporated into the monthly www.TAPSpace.org spotlight on success article.

Approval of Minutes

Because the meeting was not listed in the federal register with the appropriate notification timeframe set by the Federal Advisory Committee Act (FACA) the meeting was administrative. The minutes from the March Face to Face meeting will be approved at the next full committee meeting on May 9, 2018.

Mason explained that members will pre-read draft meeting minutes and inform Rosalia ahead of the formal meeting of any edits, corrections, and additions; the minutes will be approved, without objection, at the formal meeting, to make good use of limited meeting time.

Internal Communications Committee

Torres mentioned that he and Sabio will be joining the Internal Communications Committee (ICC); the first meeting is scheduled for April 24, at 2:00pm. This committee members will work on administration of social media issues. Davis informed the members that the TAP newsletter will be prepared each month with the assistance of the ICC and the e-mails received from the project committee's members on their outreach. Rosalia shared a blog for the TAP Annual Report to Congress (ARC). Each referral completed and worked by the project committee will have a corresponding ARC blog. Mason informed the committee that the blog will be prepared by the subcommittee that produced the referral highlighting key points of interest. The blog will be finalized by the subcommittee leads and given to him, Rosalia and Davis for incorporation into the TFP piece of the ARC and other written material the committee disseminates throughout the year.

Subcommittee 1

Herman acting as lead for Hirschfeld discussed the following projects:

- **36995** – W-4: Employee's Withholding Cert
Subcommittee is almost completed the referral with 3 potential recommendations for the W-4
- **37220** – Pub 976: Disaster Relief
Subcommittee is looking to add a mini-flowchart containing hyperlinks to the three required forms for relief and should have a completed product soon.
- **35657** – Schedule D and Instructions (Rebuttal – ID 1193)
Mason informed the committee that they were rebutting one issue ID in the project and it was sent to the IRS for reconsideration.

To make best use of limited meeting time, Mason noted that for formal meetings, members will pre-read referrals and the committee will take up for debate only those particular IDs where is a discussion or difference in view.

Subcommittee 2

Subcommittee lead Kusiak discussed the following projects:

- Two project proposals were being completed on the issues discussed at the face to face meeting on Links from Forms and Publications and an inclusive list of forms updates due to law change.
- **35531** – Number to order tax forms (Rebuttal)
Was still being looked at by the subcommittee but is in its infancy stage and will not be ready for the next committee meeting.
- **35899** – F3115, Application for Change in Accounting Method & Instr. (Chief Counsel response on ID 1115, 1116, 1125, & 1152 - Rebuttal)
Questions were submitted for securing information regarding the amount of people using the form once the information is secured the rebuttal will be completed.
- **37005** – F5471: Info US Person Foreign Corp.
Even though the issues are tabled the subcommittee received a response from the IRS program owner that the IRS will be able to provide a SME. Questions will be provided for the SME and Rosalia will have them join the next subcommittee meeting to answer questions for the potential project start.
- **37006** – F5472: Info 25% Foreign-Owned US Corp.
Same as above issue 37006

Action Item Summary

- The screening committee will have their first meeting at the end of the month, a date and time to be set later.
- The face to face meeting minutes will be approved at the next full committee meeting on May 9, 2018, 2:00pm EST.
- **35657** – Schedule D and Instructions (Rebuttal – ID 1193) was sent to the IRS for response.

Closing

Jeans and Mason thanked everyone for joining the call; Jeans then proceeded to declare the meeting closed.

The next TFP full committee meeting will be on Wednesday, May 9, 2018, 2:00 p.m. ET.

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



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
May 9, 2018**

TAP Staff Present

- Rose A, Babb – Management Assistant
- Cedric Jeans – Designated Federal Official (DFO)
- Robert Rosalia – Management & Program Analyst

TAP Staff Absent

- Gregory Giles - Management & Program Analyst

IRS Employees

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

Members Present

- Tracy Bunner – Harrisville, UT
- Kathy Davis – Albuquerque, NM
- Richard Herman – Fresno, CA
- Patrick Kusiak – Arlington, VA
- William (Bill) Mason – Knoxville, TN
- Loren Medina – Orange, CA
- Selden Stephen – Oxford, MD
- Jacob Torres – Toa Alta, PR

Members Absent

- Heidi Hirschfeld – Brooklyn, NY
- Robin Baxter Sabio – Buffalo, NY
- Joseph Sampson – Lawrenceville, GA
- Carmela Walrond – Jersey City, NJ

Welcome/Opening

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

Roll Call

Babb conducted roll call. There were no public participants on the call.

Approval of the Minutes

The minutes for March and April were approved for posting to www.improveirs.org.

Chair Welcome/Announcements/Comments/Acknowledgement

Mason welcomed all and proceeded with the agenda.



National Office Report / Designated Federal Official Report

English welcomed the members and staff and stated the following:

- The TAP Recruitment period has been extended until May 11, 2018, and she asked the members to reach out to their neighbors and friends to encourage them to apply for the volunteer positions.
- The National Taxpayer Advocate, Nina Olson attend the third International Taxpayer Rights Conference in Amsterdam – the Netherlands on May 3 – 4, 2018.
- There will be an All TAP meeting on May 24, 2018, at 2:00pm Eastern Standard time; this meeting brings all the project committees together to discuss and strategize the projects that will be worked on for 2018 TAP year.
- The Joint Committee (JC) monthly teleconference meeting has been moved to the last Thursday of each month; the next JC meeting will be on Thursday, May 31, 2018, at 1:00pm EST. A calendar update will be sent to all members to notate their calendars with the new date.

DFO Report

Jeans stated the following:

- If members are interested in conducting outreach events via Web Ex, the TAP staff can facilitate them. Members will need to provide the TAP staff analyst with the email addresses of the participants to coordinate the event. Jeans also stated that these events cannot be accommodated beyond the TAP Staff tour of duty schedule.
- The members were invited to subscribe to IRS news releases; it is helpful with professional and personal projects; there are various subscriptions that members can subscribe to.
- TAP will be starting the IRS Awareness topics discussion in a few weeks; a calendar invitation will be sent out for each quarterly session. Various tax topics are discussed and members can submit topics for discussion as well.
- The annual tax forum season is now starting up. For those members who are interested and reside within the event location, permission must be requested and, if necessary, overnight lodging may be considered. Below is the Tax Forum Schedule:



How Do I Register?

Visit the [IRS Nationwide Tax Forums](#) website now to register.

| IRS Nationwide Tax Forums 2018 Locations and Dates | | |
|--|--|-------------------|
| ATLANTA, GA | Atlanta Marriott Marquis | July 10 - 12 |
| WASHINGTON, DC | Gaylord National Hotel and Convention Center | July 17 - 19 |
| SAN DIEGO, CA | Town and Country Resort | August 7-9 |
| CHICAGO, IL | Hyatt Regency Chicago | August 21 - 23 |
| ORLANDO, FL | Hyatt Regency Orlando | September 11 - 13 |

Committee News and Updates

Torres, was elected Chair of the Internal Communications Committee. He stated that he is working on the Internal Newsletter. The members should send him their outreach articles by May 11, 2018 for publication in the Newsletter. Torres also mentioned that there is a TAP Facebook group; a link will be shared; members are welcome to join.

Outreach Report

Davis mentioned that she is receiving the activity reports from the committee however, she asked members to review their reports to ensure that they have recorded their time correctly to receive credit.

She will be asking different members of the committee, monthly, to prepare a piece for the TAPSpace Spotlight on Success. These write-ups will reflect the TFP Outreach achievements for the month.

Medina shared some feedback from a few outreach events she attended with local town mayors, board of trustees and other politicians and encouraged members to think outside the box when trying to find platforms for outreach.

IRS Responses

Issue 35899 (Rebuttal) – *F3115, Application for Change in Accounting Method and Instructions* - the full committee has voted to close ID 1118, 1120, 1124, 1127 & 1140 and to continue to work on the open IDs not yet rebutted.

Awaiting IRS Responses

Issue #36343 – *TFP Style Guide for Tax Forms and Publications* - The IRS has asked for an extension for response to recommendations and the committee agreed.

Issue #34038 – Publication 17 and 525 Babysitting Income not clear, the committee has submitted a rebuttal and is waiting on the IRS's response.



Issue #35657 - Schedule D and Instructions (Rebuttal – ID 1193)- Rebuttal was sent to the IRS through the JC analysts and the committee is awaiting response.

Subcommittee 1

Issue #36995 – *W4: Employee's Withholding Certification*-Full committee has motioned to elevate this issue to the JC's May meeting after QR, pending feedback from Systemic Advocacy and the Attorney Advisors.

Issue #37220 Publication 976- Disaster Relief – The committee has motioned to elevate this issue to the JC for the May meeting with the same stipulations as the project above.

Subcommittee 2

Issue #37366 - Public Listing of Impacted Forms Database & Links – Subcommittee felt that the original plan to make a project for links and one for the database should be consolidated. The full committee agreed to continue to work on the project as a single project.

Issue #35531 - Number to order tax forms (Rebuttal) – committee is continuing work on the project.

Issue #35899 - F3115, Application for Change in Accounting Method & Instr. (Chief Counsel - ID 1115, 1116, 1125, & 1152 - Rebuttal) – Work has started with the hope that some of the responses to the questions posed on form usage would be obtained. The Subcommittee will continue, as if the IRS did not have the answers from the IRS. If responses are received the committee will incorporate the information as appropriate.

Screening Report

Davis stated that she agreed with the Screening Committee's determination to drop the issues stated in the report. Davis asked the full committee to close those issues. The committee agreed that the screening issues can be closed out.

The following Parking lot issues were discussed for Projects

- Issue # 37017 - OID-1099 (Original Issue Discount) – Will be worked into a project by Subcommittee 1.
- Issue # 36670 - IRS NTEE codes – Will be worked into a project by Subcommittee 1.
- Issue # 37005 - F5471: Info US Person Foreign Corp. – Will be worked by Subcommittee 2. Subcommittee has discussed the issues with IRS Subject Matter Experts and Work Request Notices (WRN) were issued by the IRS to update the form to reflect the Tax Law Changes. Subcommittee we look at the WRN and make recommendations to them as well as the form.
- Issue # 37006 - F5472: Info 25% Foreign-Owned US Corp. – Will be worked by Subcommittee 2 (see issue above on F5471 for details).



The following will remain in the Parking Lot:

- 36654 – F1040 SR: Let Seniors Use the Short Tax Form (F1040 SR not yet under development)
- 36545 - Form 8941- Health Care Credit for Businesses
- N/A – Pub 3 Military Taxpayer

Closing

Jeans and Mason thanked everyone for joining the call; Jeans then proceeded to declare the meeting closed.

The next TFP full committee meeting will be on Wednesday, June 12, 2018, 2:00 pm EST.

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



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
June 13, 2018**

TAP Staff

- Kevin Brown – Management Assistant, TAP
- Cedric Jeans – Designated Federal Official (DFO)
- Susan Jimerson – TAP West Chief
- Robert Rosalia – Management & Program Analyst, TAP

IRS Employees Present

- Patty Wagner – Media and Publications Office

IRS Employees Absent

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

Members Present

- Tracy Bunner – Harrisville, UT
- Kathy Davis – Albuquerque, NM
- Richard Herman – Fresno, CA
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- William (Bill) Mason – Knoxville, TN
- Selden Stephen – Oxford, MD

Members Absent

- Loren Medina – Orange, CA
- Robin Baxter Sabio – Buffalo, NY
- Joseph Sampson – Lawrenceville, GA
- Jacob Torres – Toa Alta, PR
- Carmela Walrond – Jersey City, NJ

Welcome/Opening

Jeans declared the meeting open and identified it as an administrative meeting due to an issue with the federal register notice, and welcomed the members and staff.

Roll Call

Brown conducted roll call. There were no public participants on the call.

Approval of the Minutes

N/A

Chair Welcome/Announcements/Comments/Acknowledgement



Mason welcomed all and proceeded with the agenda. Mason asked for any ideas for the upcoming Joint Committee (JC) face to face meeting. Please get Activity Reports out as soon as possible.

National Office Report / Designated Federal Official Report

Jimerson welcomed everyone and explained the interview process for new TAP members that is currently going on and thanked members for participating and giving a different perspective.

Jimerson identified the Outreach, Internal Communications Committee (ICC), JC and JC face to face meetings coming up. Jimerson also reminded the members that the travel for the JC Face to Face meeting would be taken care of by Brown.

DFO Report

Jeans stated the following:

- Tax Forum preparation should be completed in the next day or so.
- Babb will be in touch for this process.

Committee News and Updates

Davis reminded the committee to get the outreach reports in when they are due.

Subcommittee 1 will meet on June 27, 2018 and Subcommittee 2 will meet on June 28, 2018 due to the fourth of July holiday. July's project committee will be at the normal time.

Outreach Report

Kusiak reported on his outreach efforts. Kusiak spoke of efforts to do outreach with Local Taxpayer Advocates (LTA)s for Virginia and Washington, D.C. Kusiak worked with Low Income Taxpayer Clinics (LITC) efforts in both areas. Kusiak reached out to Arms Forces Tax Council and a Military Coalition regarding legislation on military taxes.

Rosalia spoke of ICC working on improving TAP business cards. The ICC are asking that any suggestions or changes be sent to the ICC.

IRS Responses

Project #34038 - Publication 17 & 525, *Babysitting Income Not Clear*

The rebuttal will be tabled until next month to see if any members want to pursue the project through the Annual Report or drop it.

Awaiting IRS Responses

Project #36343 - TFP Style Guide for Tax Forms and Publications - The IRS has asked for an extension for response to recommendations and the Committee agreed.

Project #35657 - Schedule D and Instructions (Rebuttal – ID 1193)- Rebuttal was sent to the IRS through the JC analysts and the committee is awaiting response.



Project #37220 Publication 976, *Disaster Relief* – The committee has submitted recommendations and are awaiting IRS response.

Subcommittee 1

Project #36995 - W-4: Employee's Withholding Allowance Certificate
Recommendations were sent to the IRS as Draft due to the time limitations and since no changes were made after last month's meeting, where the referral was approved to go to the JC after Quality Review. The referral was sent to the JC.

Project #37017 - OID-1099 (Original Issue Discount) - This referral was adjusted to make the recommended text easier to understand for the taxpayer. The referral will be finalized for next Project committee meeting.

Project #36670 - IRS NTEE codes - National Taxonomy of Exempt Entities (NTEE) codes are how nonprofits describe what they do. This issue addressed how to add or modify these codes. The referral will be finalized for next Project committee meeting.

Subcommittee 2

Project #35531 - Number to order tax forms (Rebuttal) – Subcommittee 2 finished the draft rebuttal and are ready for Subcommittee 1 to add to it.

Project #35899 - F3115, Application for Change in Accounting Method & Instr. -Same as above project #35531.

Project #37005 - F5471: Info US Person Foreign Corp. - Work Request Notifications (WRN) were reviewed and recommendations were made based on the WRN. An inquiry was made on the status of draft instructions. Wagner reported there are no new instructions and will await to see if that changes by next month. The two referrals will be finalized for the next project committee meeting.

Project #37006 - F5472: Info 25% Foreign-Owned US Corp. - Same as above project #37005

Project #37366 - Public Listing of Impacted Forms Database & Links - Project still being worked on and should be completed for full committee review soon.

Screening Report

The following Parking lot issues were discussed for Projects:

Mason stated that he agreed with the Screening committee's determination to drop the issues stated in the report. He asked the full committee to close those issues. The committee agreed that the screening issues can be closed out.

Issue #38527 Publication 3, *Armed Forces' Tax Guide* – Subcommittee 2 will work the issue into a project. We will coordinate with Jimerson's committee to avoid duplicity with Issue 38527.



The following issues remain in the Parking Lot:

- **36654** – F1040 SR: Let Seniors Use the Short Tax Form (F1040 SR not yet under development)
- **36545** - Form 8941, *Health Care Credit for Businesses*
- **37144** – Form 5329 & Instructions
- **37155** – Fillable Forms and Worksheets (automated computations)

Closing – Designated Federal Official

Jeans and Mason thanked everyone for joining the call; Jeans closed the meeting.

The next TFP full committee meeting will be on Wednesday, July 11, 2018, 2:00 p.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
July 11, 2018**

TAP Staff Present

- Rose A. Babb – Management Assistant, TAP
- Rosalind Matherne – TAP Analyst
- Robert Rosalia – TAP Analyst

TAP Staff Absent

- Cedric Jeans – Designated Federal Official (DFO)

IRS Employees Absent

- Patty Wagner – Media and Publications Office

Members Present

- Tracy Bunner – Harrisville, UT
- Kathy Davis – Albuquerque, NM
- Richard Herman – Fresno, CA
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- William (Bill) Mason – Knoxville, TN
- Loren Medina – Orange, CA
- Selden Stephen – Oxford, MD

Members Absent

- Robin Baxter Sabio – Buffalo, NY
- Joseph Sampson – Lawrenceville, GA
- Jacob Torres – Toa Alta, PR
- Carmela Walrond – Jersey City, NJ

Welcome/Opening

Matherne was the acting DFO for this meeting; she welcomed the members and declared the meeting opened.

Roll Call

Babb conducted roll call. There were no public participants on the call.

Approval of the Minutes

The minutes for May and June were approved by the committee and will be posted to www.improveirs.org.

Chair Welcome/Announcements/Comments/Acknowledgement

Mason welcomed all; he joined the call from the TAP Joint Committee (JC) "Face to Face" meeting in Jacksonville, FL.



He stated the following:

- There are some opportunities coming up in the next few weeks for the TFP committee members to participate in TAP leadership.
- The TAP Chair and Vice Chair selection process for the new TAP year beginning December 1, 2018 will begin in September; volunteers that are first and second year members, are asked to consider the leadership positions.
- The TAP Annual Report needs to be written and there are chances for those with writing skills to participate in that effort.

The Taxpayer Advocate Service has established a Tax Reform website; Mason asked the members to look and noted that Maryclaire Ramsey, Executive Director Communications, Stakeholder Liaison & Online Services, established the website after attending the TFP "Face to Face" meeting.

National Office Report / Designated Federal Official Report

Matherne stated the following:

- The Annual Report to Congress (ARC) has been released and is available for members to review on the IRS website.
- Within the next few days, the recruitment period will be wrapping up for 2019 TAP year.
- Taxpayer Advocate Service has set up a Tax Reform website with various tax topics on tax reform; members are asked to review the site at taxchanges.us.

Committee News and Updates

Regarding the Monthly Newsletter, Mason asked that Hirschfield and Kusiak each provide a paragraph on their subcommittee work and Davis to provide a paragraph on outreach for the newsletter.

Outreach Report

Bunner discussed her outreach events, she mentioned that she received lots of feedback from one on one conversations with taxpayers who are her clients. She mentioned that she spoke to an audience of 12 at an Annual Tax Talk for Retirees in May also. Bunner stated that she reached out to the IRS Liaison in her home state to present at their next outreach event to discuss TAP.

Subcommittee 1

Issue #37017 – *OID-1099 (original issue discount)* - Approved by the full committee to go to the JC after QR, contingent on SA/AA feedback .

Issue #36670 – *IRTS NTEE codes* – Same as above.

Issue #35531 – *Number to order tax forms (rebuttal)* - has been sent by TFP Chair to the IRS for reconsideration.



Issue #35899 – F3115, *Application for Change in Accounting Method & Instructions*. (Chief Counsel) – ID 1115, 1116, 1125 & 1152 – *Rebuttal*) - Same as above.

Issue #37144 – *Form 5329 & Instructions* - Still being worked on by subcommittee.

Subcommittee 2

Issue #37005 – F5471, *Info US Person Foreign Corp.* - Approved to go to the JC after the QR; no substantive feedback from SA/AA were received.

Issue #37006 – F5472, *Info 25% Foreign-Owner US Corp.*, - Same as above.

Issue #38527 – Publication 3, *Armed Forces' Tax Guide* – Project proposal was approved and project is in the process of being worked on by subcommittee.

Issue #37366 – *Public Listing of Impacted Forms Database & Links* – Project was completed but committee will hold approval to review the TAS Tax Reform site and further consider if updates are warranted after reviewing the TAS site.

Action Items

- The Form 1040 Simplified Project will be worked on by both subcommittees; the referral short forms should be sent to Rosalia.

Closing – Designated Federal Official

Matherne and Mason thanked everyone for joining the call; Matherne then closed the meeting.

The next TFP full committee meeting will be on Wednesday, August 8, 2018, at 2:00 p.m. ET.

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



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
August 8, 2018**

TAP Staff Present

- Rose A. Babb – Management Assistant, TAP
- Terrie English – Director, TAP
- Cedric Jeans – Designated Federal Official (DFO)
- Robert Rosalia – TAP Analyst

IRS Employees Present

- Patty Wagner – Media and Publications Office

Members Present

- Tracy Bunner – Harrisville, UT
- Richard Herman – Fresno, CA
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- William (Bill) Mason – Knoxville, TN
- Loren Medina – Orange, CA
- Selden Stephen – Oxford, MD
- Carmela Walrond – Jersey City, NJ

Members Absent

- Kathy Davis – Albuquerque, NM
- Robin Baxter Sabio – Buffalo, NY
- Joseph Sampson – Lawrenceville, GA

Welcome/Opening

Jeans welcomed everyone to the call and then declared the meeting opened.

Roll Call

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

Approval of the Minutes

The minutes for July minutes were approved by the committee and will be posted to www.improveirs.org.

Chair Welcome/Announcements/Comments/Acknowledgement

Mason welcomed all and proceeded with the agenda for the meeting.



National Office Report / Designated Federal Official Report

English stated the following:

- Otis Simpson and Susan Jimerson are on detail assignments and will be out of TAP Organization for a few months. Analyst Gregory Giles will be back filling for Simpson on the Notices Correspondence Committee. Lisa Billups will be Acting for Susan Jimerson as the TAP West Program Manager. Fred Smith will be filling in for Billups as the Joint Committee (JC) analyst.

Jeans stated that:

- The TAP year will end in November; Jeans asked the members to look at any referrals that can be developed and submitted to the JC before the committee adjourns.

Outreach Report

Mason thanked those members that submitted outreach reports. Walrond had a brief discussions on her development of outreach at a New Jersey Library and an upcoming event with Taxpayer Advocate Service (TAS) in Springfield, NJ in November.

Medina give a brief report on her outreach at the tax forum in San Diego, CA.

Full Project Committee

Issue #39730 – New F1040 with Schedules

Committee discussed the draft that was sent to the IRS as a draft. Additional edits and updates were made to the recommendations and the updated copy was sent to the IRS as a draft. To fulfill Federal Advisory Committee Act (FACA) requirements the committee agreed to send the referral to the JC after they conduct Quality Review (QR), contingent on Systemic Advisory/ Attorney Advisors (SA)/(AA) feedback.

Subcommittee 1

Issue #37017 –OID 1099 (Original Issue Discount) Substantial amount of feedback was received from AA/SA on the recommendations, subcommittee 1 informed the full committee that they would like to review the information further at their next subcommittee meeting before sending the project forward.

Issue #36670 – IRS NTEE codes –Feedback received from SA/AA was discussed. The project was adjusted accordingly and approved by the full committee to go to the JC after QR.

Issue #37144 – Form 5329 & Instructions – This issue was approved by the full committee to go to the JC after QR, contingent on the SA/AA feedback.

Subcommittee 2

Issue #38527 – Publication 3, Armed Forces' Tax Guide. Feedback received from SA/AA was discussed. The Subject Matter Expert has a call scheduled with TAP member Kusiak; the committee agreed to have a discussion and wait for a reply to the IRS feedback before moving further.



Issue #37366 – Public Listing of Impacted Forms Database & Links

This subcommittee will discuss the project further at the next subcommittee call before taking any additional action.

Action Item(s)

Issue #35531 – Number to order tax forms (Rebuttal)

Committee agreed to accept the IRS request to rescind the rebuttal as a response since the 1040 instructions are being updated for the new 1040 post card. The committee create a new project for the instruction (**39836 – New 1040 instructions**) and will close this project in association. The created issue will be placed in the parking lot.

Screening Report

Any issues listed on the report that will need to be identified by a committee member in writing by August 12, 2018. If no response is received the screening committee's determination will be considered accepted and issues will be transferred or closed according to the report.

39713 – Social Security Taxability was determined to be a potential issue and was placed on the parking lot.

Closing

Mason and Jeans thanked everyone for joining the call; Jeans then declared the meeting closed.

**The next TFP full committee meeting will be on Wednesday, September 12, 2018,
2:00 p.m. ET.**

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



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
September 12, 2018**

TAP Staff Present

- Rose A. Babb – Management Assistant, TAP
- Terrie English – Director, TAP
- Cedric Jeans – Designated Federal Official (DFO)
- Tracy Rohrs – TAP Analyst
- Robert Rosalia – TAP Analyst

IRS Staff Present

- Debra Awalt – W&I Operations Support
- Pamela Lowe – W&I Support Service

IRS Staff Absent

- Patty Wagner – Media and Publications Office

Members Present

- Tracy Bunner – Harrisville, UT
- Kathy Davis – Albuquerque, NM
- Richard Herman – Fresno, CA
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- William (Bill) Mason – Knoxville, TN
- Loren Medina – Orange, CA
- Robin Baxter Sabio – Buffalo, NY
- Selden Stephen – Oxford, MD

Members Absent

- Joseph Sampson – Lawrenceville, GA
- Carmela Walrond – Jersey City, NJ

Public Attendees

- Paul Merrion

Welcome/Opening

Jeans welcomed everyone to the call and then declared the meeting opened.

Roll Call

Babb conducted roll call. Quorum was met for this meeting.

Approval of the Minutes



The minutes for August were approved by the committee and will be posted to www.improveirs.org.

Chair Welcome/Announcements/Comments/Acknowledgement

Mason welcomed all and proceeded with the agenda for the meeting.

National Office Report / Designated Federal Official Report

Jeans stated the following:

- The TAP year will end November 30, 2018. Jeans asked the members to look at any referrals that can be developed and submitted to the Joint Committee (JC) before the committee adjourns.
- When conducting recruitment in those states with low recruitment, members are asked to promote the recruitment period that opens in April 2019.
- The survey to reconstruct TAP Space was emailed to the TAP members last week. The members are asked to respond to the analyst of their committee with suggestions for improving the proficiency of the database.

Tracy Rohrs is on a detail to TAP, she introduced herself and mentioned the following: She will be creating an outreach repository that will store outreach resources of existing TAP members. This repository will be resourceful for new TAP members. Rohrs will also work on coordinating presentations for TAP staff by the Centralized Case Intake.

Outreach Report

Davis thanked those members that submitted outreach reports.

Medina provided a brief report on her outreach event, at the Latino Tax Professional Fest in Las Vegas. She also met Bonnie Fuentes, an IRS staff member who introduced her to the rest of the audience/staff. Medina has accepted the Internal Communications Committee (ICC) Chair for TFP committee. There was nothing to report out this month.

The following issues are awaiting IRS responses/considerations:

- Issue 35531 – Instructions for Form 1040, *Ordering Tax Forms*
- Issue 35655 – Form 8965, *Health Coverage Exemptions*
- Issue 35657 – Form 1040, *Schedule D and Instructions*
- Issue 36059 – Publication 17, *Language on Late Third-Party Income*
- Issue 36175 – Publication 560, *Deduction Worksheet for Self-Employed*
- Issue 36246 – Instructions for Form 2848, *Power of Attorney Issue 35899*
- F3115, *Application for Change in Accounting Method & Instr.* – has been elevated and is awaiting a response to the IRS.

The following issues are under consideration for 2019:

- 36654 – F1040 SR: *Let Seniors Use the Short Tax Form* (F1040 SR not yet under development)
- 36545 – Form 8941, *Health Care Credit for Businesses*



- 37155 – *Fillable Forms and Worksheets (automated computations)*
- 34863 – *Fillable Electronic Forms (closed in association)*
- 39713 – *Social Security Taxability*

Screening Report

Hirschfeld stated that the screening committee did not meet this month and that the full committee was asked to look at the IRS draft report sent by Rosalia. She mentioned that there is an item in the parking lot -regarding foreign tax credit that may be workable. This item will be place on the next screening committee meeting agenda.

Full Project Committee

Issue #39836 – New 1040 Instructions – Committee discussed the additional recommendation on the number to order forms accepted by committee - Additional edits and updates were made to the recommendations and the updated copy was sent to the IRS as a draft. To fulfill Federal Advisory Committee Act (FACA) requirements the Committee agreed to send the referral to the JC after they conduct Quality Review (QR), contingent on Systemic Advocacy/Attorney Advisors (SA)/(AA) feedback.

Subcommittee 1

Issue #37017 - OID-1099 (Original Issue Discount) - The project was approved by the full committee to go to the JC.

Subcommittee 2

Issue #38527 – Publication 3, *Armed Forces' Tax Guide*– Referral was sent to IRS as draft and the committee agreed to send the referral to the JC after QR.

Issue #37366 - Public Listing of Impacted Forms Database & Links – Committee discussed the updates to the IRS site as well as the TAS site and agreed to Close/Drop the project.

Action Item(s)

- Business cards will be ordered for Medina.
- TAP Annual Report draft has been sent to full committee for suggestions, responses due by September 21, 2018 to Mason.
- Publication 3 and 1040 instructions will be given to Rosalia from the QR team to by September 17, 2018.

Closing – Designated Federal Official

Mason and Jeans thanked everyone for joining the call; Jeans then declared the meeting closed.

The next TFP full committee meeting will be on Wednesday, October 10, 2018, 2:00 p.m. ET.

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



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
October 10, 2018**

TAP Staff Present

- Rose A. Babb – Management Assistant, TAP
- Terrie English – Director, TAP
- Cedric Jeans – Designated Federal Official, (DFO)
- Tracy Rohrs – TAP Analyst
- Robert Rosalia – TAP Analyst

IRS Staff Present

- Debra Awalt – W&I Operations Support
- Patty Wagner – Media and Publications Office

IRS Staff Absent

- Pamela Lowe – W&I Support Service

Members Present

- Tracy Bunner – Harrisville, UT
- Kathy Davis – Albuquerque, NM
- Richard Herman – Fresno, CA
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- William (Bill) Mason – Knoxville, TN
- Loren Medina – Orange, CA
- Selden Stephen – Oxford, MD

Members Absent

- Robin Baxter Sabio – Buffalo, NY
- Joseph Sampson – Lawrenceville, GA
- Carmela Walrond – Jersey City, NJ

Members of the Public

Paul Merrion

Welcome/Opening

Jeans welcomed everyone to the call and then declared the meeting opened.

Roll Call

Babb conducted roll call. Quorum was met for this meeting.

Approval of the Minutes



The minutes for September were approved by the committee and will be posted to www.improveirs.org.

Chair Welcome/Announcements/Comments/Acknowledgement

Mason welcomed all and proceeded with the agenda for the meeting. He mentioned the following:

- Hirschfeld and Kusiak have been nominated for the TAP 2019 chair and vice chair positions. Mason asked the members to consider supporting them in the electoral race.
- The TAP Annual Report is being worked on; members are asked to submit their suggestions to Rosalia and Mason.
- Mason mentioned that he was not please that many of the issues passed to the IRS were not received back yet.
- Mason thanked Medina for her work on the TAP Newsletter.

National Office Report / Designated Federal Official Report

English welcomed everyone to the call and said the following:

- Mathew O'Sullivan, TAP West Analyst, will be sending out a calendar invite email for the members to attend and discuss the chair and vice chair call for elections on October 16, 2018.
- Members will listen to the nominees' presentations and subsequently vote via email for the next chair and vice chair of TAP for 2019.
- Members area asked to continue working on those referrals that can be submitted to the Joint Committee (JC) and the IRS for the TAP year end 2018.

Designated Federal Official Report

Jeans mentioned the following:

- Members should look at their TAP work history and ensure that their activity report hours are accurate.
- Gold and bronze Presidential Awards are given to those members who have submitted above and beyond their expected hours of outreach activities throughout the year.
- Be on the lookout for an email from their Stakeholder Liaisons/ representatives in their home state on outreach events. The email will include a calendar of outreach events in each member home state. The members can include those outreach events along with their schedule of other outreach events on their personal calendar. Note, the email sent to members will have the IRS extension @irs.org for authenticity.

Outreach Report

Davis thanked those members who submitted outreach reports. She asked Selden to share his background with the members. He introduced himself and discussed his background as an attorney including his service in the military.



Subcommittee 1

- **39940** – *1040 Schedule A* – Work was completed and approved to go to the JC after QR team and contingent on Systemic Advocacy/Attorney Advisors feedback.
- **39941** – *1040 Schedule C & Inst.* – Additional work will be conducted by the committee and they hope to have the referral perfected by the next meeting.

Subcommittee 2

- **39926** – *Schedule 8812 and Instructions.* – Additional work will be conducted by the committee and they hope to have the referral perfected by the next meeting.

Screening Report for Parking Lot Issues

The following 4 issues will remain in the parking lot; the members will consider reviewing these issues in the new TAP year:

- **36654** – *F1040 SR: Let Seniors Use the Short Tax Form (F1040 SR not yet under development)*
- **36545** – *Form 8941 – Health Care Credit for Businesses*
- **37155** – *Fillable Forms and Worksheets (automated computations)*
- **39943** – *Hard to read forms project* will remain in the parking lot pending further information.

Issue **39713** – *Social Security Taxability* will be taken on by Subcommittee 1 once the work is complete with the schedule C instructions.

Issue **37336** – *Forms 2555 and EZ* will be taken out of the parking lot to be worked by Subcommittee 2

Closing

Mason and Jeans thanked everyone for joining the call; Jeans then declared the meeting closed.

Rosalia mentioned an AD Hoc project dealing with Partnership/Exempt Org. and the new tax law. He asked members for their participation on the committee and if interested, they should send an email to him.

The next TFP full committee meeting will be on Wednesday, November 14, 2018, 2:00 p.m. ET.

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



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
November 14, 2018**

TAP Staff Present

- Rose A. Babb – Management Assistant, TAP
- Terrie English – Director, TAP
- Cedric Jeans – Designated Federal Official, (DFO)
- Robert Rosalia – TAP Analyst

IRS Staff Present

- Rosemary Rixey – Policy Analyst

IRS Staff Absent

- Debbie Awalt – W&I Operations Support
- Pamela Lowe – W&I Support Service
- Patty Wagner – Media and Publications Office

Members Present

- Tracy Bunner – Harrisville, UT
- Kathy Davis – Albuquerque, NM
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- William (Bill) Mason – Knoxville, TN
- Selden Stephen – Oxford, MD
- Carmela Walrond – Jersey City, NJ

Members Absent

- Richard Herman – Fresno, CA
- Loren Medina – Orange, CA
- Robin Baxter Sabio – Buffalo, NY
- Joseph Sampson – Lawrenceville, GA

Members of the Public

N/A

Welcome/Opening

Jeans welcomed everyone to the call and then declared the meeting opened.



Roll Call

Babb conducted roll call. Quorum was met for this meeting.

Approval of the Minutes

The minutes for October were approved by the committee and will be posted to www.improveirs.org.

Chair Welcome/Announcements/Comments/Acknowledgement

Mason welcomed all to the last full committee for the TAP year; he thanked all the members for their service on the TFP committee especially those rotating off. He then proceeded with the agenda for the meeting.

National Office Report / Designated Federal Official Report

Jeans stated the following:

- Thanks to those veterans on the committee that have served our armed forces.
- TAP is asking for volunteer mentors for new members in 2019; if interested, members should contact Rosalia via email with a copy to Jeans.
- First, second and third year choice of what committee members wish to serve on will be accommodated; please send an email to the Jeans with a copy to Rosalia.
- The IRS has a new Commissioner, Charles (Chuck) Rettig; members can read about him on the IRS website and TAP Space.
- TAP is working on the next face to face meeting for February/March 2019; the date and location will be forthcoming after the response from the Department of Treasury.

Outreach Report

Davis thanked the members for the work they have done all year in the subcommittees. She asked both Walrond and Kusiak to discuss their recent outreach events. Kusiak and Walrond said the following:

- Kusiak mentioned that he will be attending an event in Charlottesville, VA in two weeks. He will be making a presentation to the military on how they can get help from Taxpayer Advocacy Services (TAS) and the function of TAP.
- Walrond stated that both her and the NJ Local Taxpayer Advocate held a presentation at the Five Corners Library in Jersey City, NJ. She made a presentation about the IRS new tax law details and TAP. Walrond mentioned that she has another presentation scheduled for February of 2019.

Rosalia mentioned that some of the projects submitted to the IRS for consideration. Is still under review. Due to the push to update the forms and publications with the tax law changes, the IRS has a back log of issues received. The committee was informed that some of the responses may not be received timely to incorporate in the TAP Annual Report. Rosalia informed the committee that when the responses are received he will share them with all the TFP committee members including those retiring off.

Full Project Committee

- **40132** – *Instructions for Form 1040NR-EZ* – The committee completed this issues with a short deadline date and sent it to IRS as draft to meet the WRN deadline. The project was also approved to go to the Joint Committee (JC) contingent on the Quality Review (QR), Systemic Advocacy (SA), Attorney Advisors (AA) for feedback (2019 JC).

Subcommittee 1

- **Issue# 39941** – *1040 Schedule C & Inst.* – There were some modifications made; the committee approved this issue to go to the JC contingent on the QR, SA, AA for feedback.
- **Issue# 39713** – *Social security taxability problem* – The committee agreed to drop this issue.

Subcommittee 2

- **Issue # 39926** – *Schedule 8812 and Instructions.* – There were some modifications made to this issue; the committee approved this issue to go to the JC contingent on the QR, SA, AA for feedback.
- **Issue # 37336** – *Form 2555 & EZ* – The committee agreed to have this issue returned to the parking lot; Rosalia will update the issue to remove the EZ form.

Action Items

Mason asked the following members to review these issues and provide langue for the annual report:

- **39940** – *1040 Schedule A* – Herman
- **39941** – *1040 Schedule C & Inst.* – Selden
- **39926** – *Schedule 8812 and Instructions* – Bunner
- **40132** – *Instructions for Form 1040NR-EZ* – Walrond

Closing

The members rotating off and the returning members thanked the staff and their follow members for their support and team work.

The members also thanked Mason for his leadership.

Mason, Rosalia and Jeans thanked the member for their dedication and their work on the committee throughout the year; Jeans then declared the call closed.

This is the last TFP full committee meeting for the TAP year. The dates for the next TFP meeting will be determined at the Face to Face meeting in Feb/March 2019.



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