



**2019 Meeting Minutes
Tax Forms and Publications Project Committee**

- **March 22-23, 2019**
 - **April 11, 2019**
 - **May 8, 2019**
 - **June 12, 2019**
 - **July 10, 2019**
 - **Aug. 14, 2019**
 - **Sept. 11, 2019**
 - **Oct. 9, 2019**
 - **Nov. 13, 2019**
-

**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
March 22, 2018**

TAP Staff Present

- Sheila Andrews, Deputy Director - COS
- Terrie English, Director & Designated Federal Official (DFO) – TAP
- Maryclaire Ramsey, Executive Director - COS
- Robert Rosalia, Program Analyst – TAP
- Antoinette “Toni” Ross, Program Analyst – TAP

TAP Members Present

- Tracy Bunner - Farr West, UT
- Kathy Davis - Albuquerque, NM
- Richard “Rick” Herman - Fresno, CA
- Heidi Hirschfeld - Brooklyn, NY
- Patrick Kusiak - Arlington, VA
- William “Bill” Mason - Knoxville, TN
- Loren Medina – Orange, CA
- Robin Sabio - Buffalo, NY
- Jacob Torres – Toa Alta, PR

TAP Members Absent

- Joseph Sampson - Lawrenceville, GA
- Stephen Selden - Oxford, MD
- Carmela Walrond - Jersey City, NJ

Quorum established

Members of the Public

N/A



Welcome/Announcements

Terrie English opened the meeting and introduced Rob Rosalia as the Tax Forms & Publications Project Analyst. Rob shared his background and his role within the committee. Rob conducted an Icebreaker, he asked: What movie reflects your personality or relates to your life or background.

TAP Mission

Terrie went over the TAP mission & vision, along with providing a general overview of the TAP Charter. Terrie went on to describe 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.

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

TAP Meeting Procedures

Rob 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 & E-Mail Etiquette
- WebEx – Its use and importance of calling the conference number
- Minutes/Minutes Approval
- Agenda & Pre-Read Information
- TAPSpace/ImproveIRS.org/WebEx - logins into TAPSpace and explanation of how members access and navigate the website
- Activity Reports/Time Reporting

So You Want to Be A Chair?

Rob 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.

William “Bill” Mason was elected as the Chair for Tax Forms & Publication Committee

Kathy Davis as the Vice Chair for Tax Forms & Publication Committee

Establish Quorum and Consensus

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

Approval of November Minutes

November 2017, Meeting Minutes approved by full committee.

Establishment of Subcommittees and Meeting Dates



Identify Members for Subcommittees

Subcommittee 1 - Meeting 1st Wednesday of the month at 11:00 am ET

- Richard “Rick” Herman - Fresno, CA
- Heidi Hirschfeld - Brooklyn, NY - Lead
- William “Bill” Mason - Knoxville, TN
- Robin Sabio - Buffalo, NY
- Stephen Selden - Oxford, MD
- Carmela Walrond - Jersey City, NJ

Subcommittee 2 - Meeting 1st Wednesday of the month at 2:00 pm ET

- Tracy Bunner - Farr West, UT
- Kathy Davis - Albuquerque, NM
- Patrick Kusiak - Arlington, VA - Lead
- Loren Medina – Orange, CA
- Jacob Torres – Toa Alta, PR
- Joseph Sampson - Lawrenceville, GA

Outreach - Meeting will be established by TAP Staff and forwarded at later date.

- Kathy Davis - Albuquerque, NM – VC Lead
- Jacob Torres – Toa Alta, PR

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

- Richard “Rick” Herman - Fresno, CA
- Heidi Hirschfeld - Brooklyn, NY - Lead
- Patrick Kusiak - Arlington, VA

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

- Tracy Bunner - Farr West, UT
- Patrick Kusiak - Arlington, VA - Lead
- Robin Sabio - Buffalo, NY

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

- Robin Sabio - Buffalo, NY
- Jacob Torres – Toa Alta, PR- Lead

Rob Rosalia explained the Internal Committees role with the Annual Report and TAP Newsletter and informed the members of what is needed by the Internal Committee Chair.

Activity Reports

TFP Activity Report should be completed and sent to Kathy Davis, Taxpayeradvocacypanel@irs.gov, cc to Rob Rosalia by the 25th of each month.

New Issue Screening Overview

Rob Rosalia provided guidance around screening an issue and briefly explained the process. Rob 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 the Committee's determination will be 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. Committee conducted screening training utilizing TF&P screening report. Rob provided examples of dropping issues and when to take on an issue.

Project Committee review of open 2017 recommendations

IRS Responses Received

- 35657 - Schedule D and Instructions
 - Committee agreed to review the nonadopted recommendations further - Subcommittee 1 will work on this project.
- 35531 - Number to order tax forms
 - Committee agreed to review the nonadopted recommendations further - Subcommittee 2 will work on this project.
- 35655 - Form 8965 (ACA)
 - Committee agreed to accept the response received from the IRS and close the project.
- 36175 - Publication 560 Deduction Worksheet for Self-Employed
 - Committee agreed to accept the response received from the IRS and close the project.
- 35276 - Form 709 (Generation- Skipping Transfer)
 - Committee agreed to accept the response received from the IRS and close the project.
- 35898 - Pub 974, Premium Tax Credit (PTC) (Need approval of Chief Counsel and Treasury)
 - Committee agreed to accept the response received from the IRS and close the project.
- 36246 – F2848 Submitting Powers-of-Attorney
 - Committee agreed to accept the response received from the IRS and close the project.
- 24745 - Direct Deposit of Form 1041 Returns
 - Committee agreed to accept the response received from the IRS and close the project.
- **36059** - Publication 17 Late Incoming Documents From 3rd Parties. **(Rebuttal)**
 - Committee agreed to close the project.
- **35251** - F8885 & Others - Instructions Too Complex **(Rebuttal)**
 - Committee agreed to close the project.
- **35899** - F3115, Application for Change in Accounting Method & Instr. **(Chief Counsel - ID 1115, 1116, 1125, & 1152)**
 - Committee agreed to review the nonadopted recommendations further - Subcommittee 2 will work on this project.

Awaiting IRS Responses



Rob Rosalia informed the committee the following projects had outstanding responses:

- **35899** - F3115, Application for Change in Accounting Method & Instr. **(Rebuttal - ID 1118, 1120, 1124, 1127 & 1140)**
- **34038** - Publication 17 & 525 Babysitting Income Not Clear **(Rebuttal)**
- 36343 - TFP Style Guide for Tax Forms and Publications

Subcommittee – Project work begins

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

Subcommittee 1-

- **36995** - W-4: Employee's Withholding Cert
- **37220** - Pub 976: Disaster Relief

Subcommittee 2-

- **37005** - F5471: Info US Person Foreign Corp.
- **37006** - F5472: Info 25% Foreign-Owned US Corp.

Closing

Terrie English closed out the meeting at 5:00 p.m. ET



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
March 23, 2018**

TAP Staff Present

- Sheila Andrews, Deputy Director - COS
- Terrie English, Director & Designated Federal Official (DFO) – TAP
- Maryclaire Ramsey, Executive Director - COS
- Robert Rosalia, Program Analyst – TAP
- Antoinette “Toni” Ross, Program Analyst – TAP

TAP Members Present

- Tracy Bunner - Farr West, UT
- Kathy Davis - Albuquerque, NM
- Richard “Rick” Herman - Fresno, CA
- Heidi Hirschfeld - Brooklyn, NY
- Patrick Kusiak - Arlington, VA
- William “Bill” Mason - Knoxville, TN
- Loren Medina – Orange, CA
- Robin Sabio - Buffalo, NY
- Jacob Torres – Toa Alta, PR

TAP Members Absent

- Joseph Sampson - Lawrenceville, GA
- Stephen Selden - Oxford, MD
- Carmela Walrond - Jersey City, NJ

Quorum established

Members of the Public

No representative from the public present.

Welcome/Announcements

Terrie English opened the meeting and asked if they had any pros and cons on the meeting, and informing them that a survey will be requested to improve the program.

TAPSpace/WebEx

Rob discussed TAPSpace; showed members how to navigate TAPSpace since this is where all member information is found and items can be uploaded. Question and answer session was held after the demonstration. Rob explained how TAP utilized WebEx and how TAP meetings will be conducted via WebEx. Rob reminded the members that the audio portion of the WebEx will always be the conference number and code (888-331-8226; Access Code: 7333201).

Wage & Investment (W&I) Program Owner

Program owner Patty Wagner was not able to attend the meeting. Rob Rosalia filled in and made two presentations on behalf of the W&I. The first presentation titled, "Tax



Forms and Publications: The Forms Story," detailed how forms and pubs are created and updated through the internal process. 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. Rob 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. The second, called "TAP Referrals," goes over the W&I TAP referral workflow process.

2018 Project work continued

Subcommittee 1-

- **36995** - W-4: Employee's Withholding Cert
- **37220** - Pub 976: Disaster Relief

Subcommittee 2-

- **37005** - F5471: Info US Person Foreign Corp.
- **37006** - F5472: Info 25% Foreign-Owned US Corp.

Discussion Summary

The leads for Subcommittees 1 and 2 provided the status of their projects. Project proposals were accepted. Issue #37005 and #37006 had recent Tax Law changes and will be put in the parking lot until additional information is secured. Two additional project proposals will be made regarding having an inclusive list to the public on forms being updated due to the tax law changes as well as an online pop up notice to taxpayers attempting to download these forms. The subcommittees will continue working on the recommendations and prepare referrals to the IRS

Closing

English closed the meeting at 11:00 a.m. MT

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, 2019**

TAP Staff Present

- Rose A. Babb – Management Assistant, TAP
- Terrie English – Director, TAP
- Robert Rosalia – Program Analyst, TAP
- Fred Smith – Program Analyst, Acting DFO, TAP

TAP Staff Absent

- Cedric Jeans – Designated Federal Official (DFO)

IRS Employees Present

- Debbie Awalt – Program Analyst, W&I
- Tamikio Bohler – Management and Program Analyst, W&I
- Cindy Jones – Supervisory Program Analyst

Members Present

- Shani Bowser – Harrisburg, PA
- Tracy Bunner – Harrisville, UT
- Felecia Dixson – Rolla, MO
- Matthew Ryan Groff – Beverly, MA
- Licia Haynie – Kailua, HI
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- Dan Smolnik – Hamden, CT
- Bruce Stratton – Boise, ID

Members Absent

- Loren Medina – Orange, CA (Absent)

Welcome/Opening

Smith was acting Designated Federal Official and opened the meeting.

Roll Call

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

Welcome/Announcements/Comments/Acknowledgement

Bruce welcomed the members to the first full committee call and proceeded with the agenda.

Approval of Minutes

The committee voted to approve the March Face-to-Face meeting minutes for posting to improveirs.org

National Office Report / Designated Federal Official Report



English welcomed the members and stated the following:

- The recruitment season is currently open to the public from April 8, 2019 through May 3, 2019. Members and staff are asked to use their talking points during outreach in areas of low applicant turn out responses.
- Record keeping cards with a check sheet will be sent to members from the TAP mail box.
- The Joint Committee's first teleconference is scheduled for April 25, 2019, 1:00 - 2:30pm EST. The Joint committee is a combination of the chair and vice chairs of each project committee. New members are encouraged to join the call according to their schedules to see how the process works.
- Tax Forum will have its annual meetings in 5 cities. Volunteers are asked to consider attending if they are in proximity of those locations; an email will be sent soon with the details. Members can be approved for 2 days attendance at the forum.

Fred Smith stated the following

- Members are reminded that to remain a panel member, they must continue to meet their tax obligation timely each year.
- Members will be receiving a Face-to-Face Meeting survey this week; the survey responses will help to improve the TAP program.
- If you haven't submitted your voucher for processing; please do so.

Outreach Report

- Dixson and Smolnik both mentioned that they will be attending congressional liaison meetings in their home state next week.
- Hirschfeld mentioned that she will be attending an ADA meeting next month.
- Bunner mentioned that she has 2 events scheduled for May and June in her home state.

Internal Communications Committee

The first meeting for the ICC committee will be held on April 16 at 2:30pm EST.

Subcommittee 1

Issue 36995 *W-4 Employee's withholding Cert* – Rebuttal to the IRS responses was prepared and will be sent to the IRS.

Issue 39943 *Hard to read forms and 37336 Form 2555 & Instructions* - No action will be taken at this time; the subcommittee agreed to discuss these issues at the next scheduled subcommittee meeting.



Subcommittee 2

Issue 38527 – *Pub 3, Armed Forces' Tax Guide* – Subcommittee members will meet with a subject matter expert to discuss prepared rebuttal responses before moving forward.

Issue 40358 – *Form 5741 & Instruction* – Agreed Project to be moved to the Joint Committee for approval to go to the IRS after quality review.

Screening Report

Issue 40101 *Pub., 5292* - Assigned to Subcommittee 1

Issue 40163 *Form 4549 (Date on Tax Exam Pages)* –Assigned to Subcommittee 2

Issue 36654 *Form 1040SR* – From Parking lot to Subcommittee 2

2018 TAP Annual Report

Haynie and Groff will assist Stratton in collecting language for each project once approved to go to the JC.

Approved Referrals

The committee agreed to move the following to the JC for consideration:

Issue 39926 - Schedule 8812 and Instructions

Issue 39941 - 1040 Schedule C and Instructions.

Issue 40132 - Instructions for Form 1040NR-EZ

Issue 40159 - 2019 Form 1040

Issue 40358 - Form 5471

Action Items

- Activity Reports are due 25th day of each month, if you have any questions or need assistance, members can contact Dixson.
- Subcommittee members should review all pre-read materials before committee meetings each month. This will help resolve actions that may be taken care of before meetings.
- April 29th subcommittee 1 will meet @ noon EST; this is just a one-time change from the scheduled date and time May 7.

Closing

Smith and Stratton thanked everyone for joining the call; Smith 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 8, 2019**

TAP Staff Present

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

TAP Staff Absent

- Terrie English – Director, TAP

IRS Employees Present

- Tamikio Bohler – Management and Program Analyst, W&I
- Cynthia Peppen -Senior Tax Analyst

IRS Employees Absent

- Debbie Awalt – Program Analyst, W&I
- Cindy Jones – Supervisory Program Analyst

Members Present

- Shani Bowser – Harrisburg, PA
- Tracy Bunner – Harrisville, UT
- Felecia Dixson – Rolla, MO
- Matthew (Ryan) Groff – Beverly, MA
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- Loren Medina – Orange, CA
- Dan Smolnik – Hamden, CT
- Bruce Stratton – Boise, ID

Members Absent

- Licia Haynie – Kailua, HI

Members of the Public

- Allen Gray, TIGTA
- Mark Ryan, GAO

Welcome/Opening

Jeans welcomed everyone and declared the meeting opened.



Roll Call

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

Welcome/Announcements/Comments/Acknowledgement

Stratton welcomed the members to the teleconference call. He mentioned that the Tax Forms and Pubs committee had 5 items on the JC agenda that were put through to the IRS for consideration. Stratton then proceeded with the agenda.

Approval of Minutes

The committee voted to approve the April Face-to-Face meeting minutes for posting to improveirs.org

National Office Report / Designated Federal Official Report

English was absent, and Jeans covered both reports:

- Analyst Lisa Billups shared a document via TAP Space on TAS assistance offered for Problem Solving Days; members are asked to look at that email, it provides the dates and cities for the event.
- Thanks to the members for the first quarterly Administrative meeting held on April 30; if members have any topics that they believe will be beneficial to the TAP membership, they are encouraged to inform the TAP Staff.
- The TAP business cards order has been received; the TAP staff will send them out to those members that were waiting for cards.
- The recruitment period has ended on May 3 for 2020 new TAP membership. For those members who can assist in conducting interviews, they should contact the analyst of their committee with their schedule availability.
- Tax Forums will be held in 5 cities. Volunteers are asked to consider attending if they are in proximity of those locations; Smith will send an email to those members who are interested in attending.

Outreach Report

- Dixon briefly discussed her outreach event in St. Louis, MO, - Congressional Liaison LTA meeting. She mentioned that the event was very informative and encourage the members to reach out and partner with their LTA in their home state to conduct outreach.
- Bowser also discussed an outreach she conducted at her job.

Internal Communications Committee. ICC

Groff mentioned that the ICC had their first meeting on April 16; the meeting schedule is the 3rd Tuesday of each month at 2:30 EST. Groff provided his email address: GroffmrTAP@gmail.com, he also reiterated that the Newsletter is and Social Media are the focus of the ICC committee. Members are asked to submit a paragraph for publication in the newsletter for the 25th day of each month.

Bruce asked Groff and Haynie if they would alternate on a monthly basis taking



responsibility for sending information for the monthly newsletter and for making a report at our full committee meeting. Ryan volunteered to take care of the blurb due on May 25th for the monthly newsletter.

Subcommittee 1

- **Project #39943** – *Hard to Read Forms* - in progress and additional work needs to be done.
- **Project #37336** – *Form 2555 & Instructions* – Sub 1 is close to finalizing this referral and should complete its work by next Project committee meeting.
- **Project #40101** – *Publication 5292* - this project has been finalized by the subcommittee and will be sent to the JC for consideration to be sent to the IRS, contingent on the review from SA, AA after QR.

Subcommittee 2

Project #40163 - *Form 4549 (Date on Tax Exam Pages)* – this project has been finalized by the subcommittee and will be sent to the JC for consideration to be sent to the IRS after QR.

Project #36654 – *F1040SR Let Seniors use the short tax form-* in progress and additional work and research needs to be done.

Issue #38527 – *Pub 3-Armed Forces Tax Guide* – the committee discussed the Rebuttal and agreed to send it to the IRS.

TAP Annual Report

Issue #40159- *2019 F1040* will be reviewed and blurb prepared by Hirschfeld.

Issue #40132 -*Instructions for Form 1040 NR-EZ* will be reviewed and blurb prepared by Medina.

Issue #39926 – *Schedule 8812*. Bunner agreed to prepare blurb.

Issue #39941 – *1040 Schedule C*. Smolnik agreed to prepare blurb

Issue #40358 – *Form 5741*. Kusiak agreed to prepare blurb.

Issue #40101 – *Pub 5292*. Groff agreed to prepare blurb.

Screening Report

Issue# 40047- *1099 Miscellaneous* –will be worked by subcommittee 1.

Issue# 40103- *Publication 541-* will be worked by subcommittee 2.

We discussed and agree to having a third member on the Screening Committee. Medina volunteered and was added to the Committee

Action Items

- Activity Reports are due 25th day of each month, if you have any questions or need assistance, members can contact Dixson.
- Project #37017 – *OID-1099* - has been closed.



- Members are reminded that as part of the Federal Advisory Act –when sending emails to members on TAP matters, such as outreach, they must include a copy “cc” the TAP email box.

Closing

Stratton 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, 2019, 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
June 12, 2019**

TAP Members Present

- Tracy Bunner – Harrisville, UT
- Felecia Dixson – Rolla, MO
- Matthew (Ryan) Groff – Beverly, MA
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- Loren Medina – Orange, CA
- Dan Smolnik – Hamden, CT
- Bruce Stratton – Boise, ID

TAP Members Absent

- Shani Bowser – Harrisburg, PA
- Licia Haynie – Kailua, HI

TAP Staff Present

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

TAP Staff Absent

- Terrie English – Director, TAP

IRS Employees Present

- Tamikio Bohler – Management and Program Analyst, W&I
- Cynthia Peppin -Senior Tax Analyst
- Christophe Elaine – Tax Analyst
- Paula Johnson, Treasury Inspector General for Tax Administration (TIGTA)

IRS Employees Absent

- Debra Awalt – Program Analyst, W&I
- Cindy Jones – Supervisory Program Analyst

Welcome/Opening

Jeans welcomed everyone and declared the meeting opened.

Roll Call

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



Welcome/Announcements/Comments/Acknowledgement

Bruce Stratton welcomed everyone to the call. Stratton reported that issues 40163; 38527; and 40101 were approved at the last Joint Committee (JC) meeting. A rebuttal for issue 40138, from last year, regarding tax exempt organizations and North American Industry Classification System (NAICS) codes was elevated to the JC also.

National Office Report / Designated Federal Official Report

Jeans thanked everyone for helping in the recruitment interview process. Jeans thanked all who volunteered to attend the tax forums. Jeans reported the 2020 fiscal year budget was posted on www.tapspace.org which has lots of information that supports the actions of this committee. Please use this for background information on some of your referrals.

Outreach Report

Heidi Hirschfeld discussed an outreach she was involved and how she was able to discuss TAP mission with attendees.

Approval of Minutes

The May 8, 2019 meeting minutes approved as submitted for posting to www.improveirs.org.

Internal Communications Committee (ICC)/Newsletter

Ryan Groff spoke of the conversation to organize our social media presence, but we are waiting for the standards and guidelines from the IRS at this time. Groff also reminded the committee to work on the blurbs for the monthly newsletter.

Action Item Summary

IRS Responses:

- **35657** - Schedule D and Instructions (**Rebuttal – ID 1193**) Hirschfeld motioned, Bunner seconded.

Action: rebuttal accepted, and issue closed.

Stratton wants the subcommittees to review these and decide if we should make a rebuttal or accept the IRS responses. They will be reviewed as below:

Subcommittee 1

- **37144** – Form 5329 & Instructions
- **39941** - 1040 Schedule C & Inst.

Subcommittee 2

- **40159** – 2019 F1040 (Sent to the IRS as Draft)
- **39926** - Schedule 8812 and Instructions



Issue 35657 can be included in the Annual Report since it was a rebuttal already.

Subcommittee 1 – Loren Medina

- **Project #39943** – *Hard to Read Forms* – Still need to do some work to finalize this project.
- **Project #37336** – *Form 2555 & Instructions* – Under Quality Review before going to the JC contingent upon AA/SA feedback.
- **Project #40101** – Pub. 5292 was already submitted to the JC for approval.
- **Project #40047** – *1099 Misc* – Will be picked up by subcommittee 2.
- **Project #36545** – Form 8941- *Health Care Credit for Business*- is being worked and should be ready by next month's meeting.

Subcommittee 2 – Tracy Bunner

- **Project #36654** – *F1040SR Let Seniors use the short tax form*- Suggested using the new Form 1040 since it is shortened. Dan Smolnik reported updating the remarks, making them more detailed. Made some observations about mismatches. It will be discussed further on the next subcommittee meeting.
- **Issue #40103** – *Pub 541- Limited Liability Partnership* – If LLC was an employer they could be subject to trust fund penalties. If the LLC was an employer, the members could be subject to the penalties for underpayment or late payments of employee withholding taxes. This revision was put into the proposal by Kusiak. There was a concern about getting into penalties within this publication instead we chose to make a reference to Publication 15 according to Bunner. This issue is still being reviewed by the subcommittee.

TAP Annual Report

New to Report:

Write-up to close 2018 AR (2018 Blurb will be provided)

- **35657** - Schedule D and Instructions (**Rebuttal – ID 1193**)

Groff will write up short blurb.

- **37144** – Form 5329 & Instructions

Groff will write up short blurb.

Assigned:

- **40101** - Pub. 5292 (**RG**)- **Groff completed**
- **39941** - 1040 Schedule C & Inst (**DS**)
- **37336** – (**BS**) Stratton will take Form 2555

Completed:

- **40163** - Form 4549 (**Date on Tax Exam Pages**) (**SB**)
- **40159** – 2019 F1040 (**HH**)
- **40132** - Instructions for Form 1040NR-EZ (**LM**)
- **39926** - Schedule 8812 and Instructions (**TB**)
- **40358** – F5741 & Inst (**PK**)



Screening Report – Heidi Hirschfeld

- **40664** Schedule A instructions- To be reviewed to make calculating this clearer.
- **40802** Form 8958 *Allocation of Tax Amounts Between Certain Individuals in Community Property States* and Publication 555 *Community Property*- Both to be reviewed to make them clearer and easier to understand.
- **40876** Form 2210 *Underpayment of Estimated Tax by Individuals, Estates, and Trusts* There were complaints about how hard the form is to fill out.

Parking Lot:

- **37155** Fillable forms- Some states have calculations preset. People are asking can the IRS do this also.
- 1040 Project preparation- Multiple issues with 1040 being associated all to one project, according to Rosalia.

Action Items

Subcommittee 1

40876- Form 2210

37144 - Form 5329 & Instructions (Review for possible rebuttal)

39941 - 1040 Schedule C & Inst. (Review for possible rebuttal)

37336 – *Form 2555 & Instructions* Elevated to JC after Quality Review (Expected by Friday, June 14, 2019)

Subcommittee 2

40664 Schedule A

40802 Community Property (Form 8958 Publication 555)

4159 - 2019 1014 Sub 2

39926 - Schedule 8812 and Instructions (Review for possible rebuttal)

40159 – 2019 F1040 (Review for possible rebuttal)

35657 - Schedule D and Instructions (**Rebuttal – ID 1193**) **Closed**

Closing

Stratton thanked everyone for joining the call and admired how much work this committee is doing this year. Dixon reminded everyone to share outreach with her and the activity reports are due on the 25th of the month. Jeans indicated the June 18, 2019, National Taxpayer Advocate Farewell to TAP meeting is still scheduled. Jeans closed the meeting.

**The next TFP full committee meeting will be on
Wednesday, July 10, 2019 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
July 10, 2019**

Members Present

- Shani Bowser – Harrisburg, PA
- Tracy Bunner – Harrisville, UT
- Felecia Dixson – Rolla, MO
- Matthew (Ryan) Groff – Beverly, MA
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- Loren Medina – Orange, CA
- Dan Smolnik – Hamden, CT
- Bruce Stratton – Boise, ID

Members Absent

- Licia Haynie – Kailua, HI

TAP Staff Present

- Rose Babb – Management Assistant, TAP
- Cedric Jeans – Designated Federal Official (DFO)
- Rosalind Matherne – Program Analyst, TAP
- Robert Rosalia – Program Analyst, TAP

TAP Staff Absent

- Terrie English – Director, TAP

IRS Employees Present

- Tamikio Bohler – Management and Program Analyst, W&I
- James Marlow – Program Analyst, W&I
- Cynthia Peppen -Senior Tax Analyst

IRS Employees Absent

- Debra Awalt – Program Analyst, W&I

Welcome/Opening

Jeans welcomed everyone and declared the meeting opened.

Roll Call

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

Welcome/Announcements/Comments/Acknowledgement



Stratton welcomed everyone to the call and he proceeded with the agenda.

National Office Report / Designated Federal Official Report

Jeans reported for English who was not present. He stated the following:

- The managers and analysts will be in Albuquerque, NM the week of July 22; if members want to contact them directly, there may be a delay in returning emails and or phone calls.
- The TAP management is working to schedule a teleconference with the NTA. Nina Olson before she retires later this month.
- The recruitment season is over; the selections were made and were submitted to be finalized. TAP expects to receive approval for their selections in the next few months.
- The National Tax Forum held this week in Washington, DC was attended by both Robert Moretti and Steven Selden. Moretti has communicated to Jeans that both he and Steven received several Projects from the attendees at the forum.
- The Joint Committee will meet in Arizona the week of August 12 for their annual face to face meeting. TAP members are asked to submit suggestions for topics/suggestions for the next TAP year 2020. These suggestions should be sent to Rosalia, Jeans and Stratton.
- A link for the Taxpayer First Act email was sent out today; it was also posted on TAP Space as well for members to review; there are lots of information that TAP members may find useful for their projects.

Outreach Report

Groff provided feedback on his outreach with US Congressman Seth Moulton in his home state. He mentioned that some of the congressional staff had heard of the TAS, but not TAP. Groff also mentioned that he met with Senator Elizabeth Warren and Local Taxpayer Advocates as well.

Dixon informed the members to submit their Monthly Activity Reports timely for each month; there are a few that are still outstanding.

Approval of Minutes

The June 12, 2019 meeting minutes approved as submitted for posting to www.improveirs.org.

Internal Communications Committee (ICC)/Newsletter

Groff did not have anything to report out.

Responses from the IRS

Project #40132 - *Instructions for Form 1040EZ* -will be assigned to Subcommittee 1 to review and determine if they will send a rebuttal to the IRS.

Project #40358 - *F5741 & Inst* - will be assigned to Subcommittee 2 to review.

Subcommittee 1

- **Project #39943** – *Hard to Read Forms* - Will be sent to the JC contingent on the SA and AA review.
- **Project #40304** - - *Hard to Read Half Page 1040 Form* - Same as above
- **Project #37336** – *Form 2555 & Instructions* - This project will move forward to the Joint Committee after Quality Review.
- **Project #36545** – *Form 8941- Health Care Credit for Business*- is being worked and should be ready by next month's meeting.

- **Project #37144** – *Form 5329 & Instructions* – committee agreed to accept the responses received from the IRS and voted to close this Project.
- **Project #39941** - *1040 Schedule C & instructions* – Same as above
- **Project #40876**- *Form 2210* - Still being worked on.

Subcommittee 2

- **Project #36654** – *F1040SR Let Seniors use the short tax form*- Being worked and should be ready by next month's meeting.
- **Project #40103** – *Pub 541- Limited Liability Partnership* –Project voted to go to the JC.
- **Project #40047** – *1099 Miscellaneous* – Subcommittee is working this Project and will develop a referral.
- **Project #40159** – *2019 F1040* - The subcommittee has accepted the IRS responses and will close the project.
- **Project #39926** - *Schedule 8812 and Instructions* - Subcommittee is working this Project and will develop a referral.
- **Project #40802** *Form 8958 Allocation of Tax Amounts Between Certain Individuals in Community Property States and Publication 555 Community Property*- the committee recommended that this Project be dropped.
- **Project #40664** *Schedule A instructions*- The committee agree for this Project to be QR and then send to the JC. However additional steps need to be completed, so the project will be ready by next month's meeting.

TAP Annual Report

Stratton will write the blurbs on projects **#39943** and **#40304**.,
Kusiak will do a project blurb on **#40103**, **#40664** will be done by Bunner and **#39941** by Smolnik.

Screening Report

The screening committee did not have a meeting this month.

Action Items

1. Taxpayer First Act is available on TAP Space to review; this Act has lots



- of good information that are useful when working TAP projects.
2. The Monthly Activity Reports are due on the 25th day of each month.
 3. Remember to add 2019: in front of the subject line for all emails according to the FACA rules when conducting TAP business.

Closing

Stratton thanked everyone for joining the call; Jeans then declared the meeting closed for the month of July.

**The next TFP full committee meeting will be on Wednesday,
August 14, 2019, 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 14, 2019**

Members Present

- Shani Bowser – Harrisburg, PA
- Tracy Bunner – Harrisville, UT
- Felecia Dixson – Rolla, MO
- Matthew (Ryan) Groff – Beverly, MA
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- Loren Medina – Orange, CA
- Dan Smolnik – Hamden, CT
- Bruce Stratton – Boise, ID

Members Absent

- Licia Haynie – Kailua, HI

TAP Staff Present

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

TAP Staff Abent

- Terrie English – Director, TAP

IRS Employees Present

- James Marlow – Tax Analyst

IRS Employees Absent

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

Welcome/Opening

Jeans welcomed everyone and declared the meeting opened.

Roll Call

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

Welcome/Announcements/Comments/Acknowledgement

Stratton thanked everyone for joining and welcomed them to the call.

National Office Report / Designated Federal Official Report

Jeans reminded the committee that as we get closer to the end of the TAP year, we should focus on completing any referrals that we believe can be done before the end of the year. Jeans also reminded the committee that the IRS has given, and may give more, review orders for the upcoming 2020 form publication deadline.

The recruitment package has been finalized and is about to be approved. Bridget T. Roberts is acting National Taxpayer Advocate (NTA). Jeans reported that Maryclaire Ramsey, Executive Director Communications, Stakeholder Liaison & Online Services, previewed the taxpayer roadmap which details a taxpayer's experience through the IRS pipeline. It is Publication 5341, which is available to the public now. Members will receive copies by mail soon. Jeans also instructed members to let any taxpayers who have complaints about Taxpayer Advocate Services (TAS) being slow to respond that they are short on staff now.

Outreach Report

Dixson did outreach with about 110 combat vets. Dixson thanked them for their service and gave them information about TAP. Dixson asked for members to turn their outreach reports in and include: Dixson, Rosalia and the TAP email address. Stratton echoed the request and renewed how important the activity reports are, which help to confirm the importance of TAP.

Approval of Minutes

The July 10, 2019 meeting minutes approved as submitted for posting to www.improveirs.org.

Internal Communications Committee (ICC)/Newsletter

Groff is looking for support to help with this committee due to personal obligations. Shani Bowser has agreed to step in for Groff for the ICC.

Action Item Summary

IRS Responses:

- **40101** - Pub. 5292- This is publications is obsolete now, so it does not need to be changed. This will be associated with a new referral on the F965.
- **38527** – Pub 3 - Armed Forces' Tax Guide (Rebuttal)

Project will be included in the Annual Report and closed by the committee. A copy of the final response will be forwarded to Susan Mitchell.

Full Committee Work

- **40751 F1040 2019 Project**

Committee discussed the recommendation previously dropped by the subcommittee on third party designees. They agreed that the recommendation

would be included into the project. Stratton will send the updates made to the wording of this referral for the “paid preparer” and “third-party designee” boxes to Rosalia by the Friday coming up.

Note: Subsequent to the meeting, Stratton sent out to the Committee the verbiage for the “third-party designee” box via email and the Committee agreed via email to accept the verbiage prepared by Bruce so it was added to the Project recommendations.

Action: Approved to be elevated to the Joint Committee (JC) subject to Quality Review (QR) process and contingent upon SA/AA feedback. Referral will be sent to the IRS as Draft due to time constraints.

Subcommittee 1- Loren Medina

- **40132** - Instructions for Form 1040NR-EZ

Action: Response accepted from IRS, issue closed.

- **36545** - Form 8941- Health Care Credit for Businesses

Action: Approved to be elevated to the Joint Committee (JC) subject to Quality Review (QR) process and contingent upon SA/AA feedback.

- **40876** - Penalty Form 2210

Action: Approved to be elevated to the Joint Committee (JC) subject to Quality Review (QR) process and contingent upon SA/AA feedback. Referral will be sent to the IRS as Draft due to time constraints.

Subcommittee 2- Tracy Bunner

- **40358** – F5741 & Inst

Action: IRS response accepted, and referral closed.

- **40047** - 1099 Misc-

Action: Approved to be elevated to the Joint Committee (JC) subject to Quality Review (QR) process and contingent upon SA/AA feedback.

- **36654** – F1040 SR: Let Seniors Use the Short Tax Form

The clarifications were made exactly like what was done for referral 40132 regarding the paid referral and third-party designee options.

Note: Similar to Project 40751, the recommendation for the addition of the “third-party designee” was approved by the Committee via email subsequent to the meeting and added as a recommendation to Project 36654

Action: Approved to be elevated to the Joint Committee (JC) subject to Quality Review (QR) process and contingent upon SA/AA feedback. Referral will be sent to the IRS as Draft due to time constraints.

- **40664** - Schedule A & Inst.-

Action: Approved to be elevated to the Joint Committee (JC) subject to Quality Review (QR) process and contingent upon SA/AA feedback. Referral will be sent to the IRS as Draft due to time constraints.

Screening / Parking Lot:

- **37155** Fillable forms- Some states have calculations preset. People are



asking can the IRS do this also.

- **Form 965-** Assigned to Subcommittee 2
- **N/A Pub 531-** Assigned to Subcommittee 1

Rosalia instructed the committee to include Jeans in any emails next week since he will be out of the office. Stratton encouraged members to run for next year's National Chair and Vice chair there will be an orientation meeting on September 19, 2019.

Closing

Jeans closed meeting.

**The next TFP full committee meeting will be on Wednesday,
September 11, 2019, 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 11, 2019**

Members Present

- Shani Bowser – Harrisburg, PA
- Tracy Bunner – Harrisville, UT
- Felecia Dixson – Rolla, MO
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- Loren Medina – Orange, CA
- Bruce Stratton – Boise, ID

Members Absent

- Matthew (Ryan) Groff – Beverly, MA
- Licia Haynie – Kailua, HI
- Dan Smolnik – Hamden, CT

TAP Staff Present

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

TAP Staff Absent

- Terrie English – Director, TAP

IRS Employees Present

- Tamikio Bohler – Management and Program Analyst, Wage and Investments (W&I)
- James Marlow – Tax Analyst, W&I
- Raushauna Harris – Tax Analyst, Media & Publications

IRS Employees Absent

- Cindy Jones – Supervisory Program Analyst

Welcome/Opening

Jeans welcomed everyone and declared the meeting opened.

Roll Call

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

Welcome/Announcements/Comments/Acknowledgement

Stratton requested a moment of silence for the tragic loss on September 11,



2001.

Stratton thanked everyone for joining and welcomed them to the call.

National Office Report / Designated Federal Official Report

English welcomed everyone to the call and shared words from the IRS Commissioner regarding this day of remembrance in our nation. The Commissioner encouraged selfless and charitable acts on this day to honor the memory of those who were lost. English thanked the members and showed appreciation for them working on this committee.

English reminded the committee that the 2020-year elections will be taking place very soon. Members are encouraged to self-nominate or nominate members they feel will make great leaders for next year. The recruitment package is currently completing FBI and tax compliance checks right now. We hope to have this completed in the next 30 days. English encouraged member to complete their activity reports so we can have that information with the TAP year about to end soon.

Jeans reminded the committee of the Chair/Vice chair information meeting on September 19, 2019, for those who want to be in leadership for the next TAP year. Jeans reminded the committee that the TAP year ends on November 30, 2019 and asked the committee to keep that in mind while they are performing their duties for the IRS to meet those deadlines.

Outreach Report

Dixson reminded the committee to turn in their activity reports. Medina reported going to a business seminar for an outreach event. Medina gave out cards and hopes to bring some issues in as a result.

Approval of Minutes

The August 14, 2019 meeting minutes approved as submitted for posting to www.improveirs.org. Dixson motioned, Hirschfeld second.

Internal Communications Committee (ICC)/Newsletter

Bowser reported the tax forum in Washington, D.C. and possibly getting some issues. Bowser reported outreach events with the staffs of US Congressman Seth Mouton and Senator Elizabeth Warren getting the word out about TAP. Bowser reminded the committee to turn in their outreach reports also.

Full Committee Work

IRS Responses

Stratton spoke about issue 40163 being partially adopted by the IRS. The committee agreed to close this issue. Kusiak motioned, Hirschfeld seconded. - Issue Closed



Issue 39943 Partially adopted. Hirschfeld motioned Dixon seconded. Issue closed

Issue 40304- Issue Closed. Hirschfeld motioned, Dixon seconded.

IRS SA/AA Feedback received on following projects:

- **40751** - F1040 2019 Project (Sent to IRS as Draft)
- **36654** – F1040 SR: Let Seniors Use the Short Tax Form (Sent to IRS as Draft)

Issue 36654- Added recommendations from Form 1040 #40751 to 1040SR 36654. Hirschfeld motioned, Dixon seconded.

- **Action:** Draft without out changes was elevated to the IRS due to deadline, updated final revisions approved for Joint Committee (JC) with the amendments.

Subcommittee 1 – Loren Medina

41347- Medina reported working Form 965 and the related schedules. They discussed what needs to change but it is not quite ready. This should be ready for the next meeting.

Subcommittee 2 – Tracy Bunner

Bunner reported working on Publication 531 (Issue 41402). They hope to have this ready for next meeting.

Stratton reported that issue 41347 (Subcommittee 2) and 41402 (Subcommittee 1) were switched from their respective subcommittees because the members felt they would be able to offer more to the other projects.

Annual Report

Stratton reported this project still being worked on and thanked those who are helping.

Screening / Parking Lot:

Hirschfeld reported reviewing about 40 items, most of which did not become issues. The following were accepted as potential projects and assigned to Subcommittees:

- **41504** - F8993 (Subcommittee 2)
- **41167** – Retirement 401K Contribution limits (Subcommittee 1)
- **41382** – Sch C & Sch E (Subcommittee 2)
- **41505** – F8867 and Sch EIC (Subcommittee 1)

Parking Lot

- **37155** – Fillable Forms and Worksheets (automated computations) Should be worked in the near future- Stratton.
- **N/A** - 1040 Inst. (When Released)



Stratton asked the members to work their issues as quickly as possible since the TAP year is about to end.

Closing

Jeans closed meeting.

**The next TFP full committee meeting will be on Wednesday,
October 9, 2019, 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 9, 2019**

Members Present

- Shani Bowser – Harrisburg, PA
- Tracy Bunner – Harrisville, UT
- Felecia Dixson – Rolla, MO
- Licia Haynie – Kailua, HI (Absent)
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- Loren Medina – Orange, CA
- Dan Smolnik – Hamden, CT
- Bruce Stratton – Boise, ID

Members Absent

- Matthew (Ryan) Groff – Beverly, MA

TAP Staff Present

- Kevin Brown – Management Assistant, TAP
- Terrie English – Director, TAP
- Robert Rosalia – Program Analyst, TAP
- Fred Smith – Designated Federal Official (DFO)

IRS Employees Present

- Tamikio Bohler – Management and Program Analyst, W&I
- Raushauna Harris – Tax Analyst, Media & Publications
- James Marlow – Tax Analyst

IRS Employees Absent

- Cindy Jones – Supervisory Program Analyst

Welcome/Opening

Smith welcomed everyone and declared the meeting opened.

Roll Call

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

Welcome/Announcements/Comments/Acknowledgement

Stratton welcomed everyone to the call and thanked them for joining.

National Office Report / Designated Federal Official Report

English reminded the committee of the upcoming elections and invited them to



attend the “Meet the Candidates” session on October 17, 2019. English also encouraged members review their statements on www.tapspace.org or contact them directly to get to know them better. English reminded members to complete their activity reports and do outreach through the end of the TAP year, November 2019. English mentioned the retiring members may be eligible for Presidential awards based on the amount of TAP hours they have participated in.

English reported that, while attending an all Local Taxpayer Advocate (LTA) event, the LTA commitments have changed, and they are now required to reach out to TAP members quarterly to offer outreach opportunities.

Smith reported that on November 22, 2019, we will have our Presidential awards ceremony for the retiring members. All of TAP is invited to attend this event. The Presidential award winners will be honored during this ceremony.

Outreach Report

Dixon reported attending a legislative outreach event which included legislators, senators and about 25 people in total. Dixon reported receiving all but one activity report for this month.

Approval of Minutes

The September 11, 2019 meeting minutes were approved as submitted for posting to www.improveirs.org.

Internal Communications Committee (ICC)/Newsletter

Bowser said we are highlighting specific outreach events by members. Licia Haynie was highlighted for an event with combat veterans in her area. Bowser is currently working on a social media workgroup to increase our presence on social media outlets. Stratton thanked Bowser again for stepping for Groff on the Internal Communications committee.

Action Item Summary

IRS Responses:

- 40751 - F1040 2019 Project (Draft)
- 36654 – F1040 SR: Let Seniors Use the Short Tax Form (Draft)

Stratton first noted that the IRS responded to our draft and not the actual submissions. Stratton was disappointed in the responses, which rejected our recommendations, after we scrambled to get these responses as quickly as we could to this request from the IRS. Stratton wants both subcommittees to review these responses and determine how we should respond to this.

- 40103 - Pub 541 - Limited Liability Company

Stratton feels this should be reconsidered. The response indicated there was no statutory or technical authority to make these changes. This will be addressed

on the next subcommittee 2 call.

- 37336 – Form 2555 & Inst

Stratton feels this should be reconsidered on the next subcommittee 1 call to decide the committee's rebuttal response.

Stratton questioned several referrals not receiving responses since as far back as 2017. Rosalia stated Issue 39730 had a response from the IRS, that paraphrased "Please put the recommendation on the website.". Bohler read the full response from the IRS and it was decided that the issue will be discussed with TAP Director Terrie English and W&I Director Cindy Jones offline. Since the Project was relating to last year's 1040 Form it was agreed to be closed as associated with the new 1040 Project #40751. Bohler informed Rosalia that she had Issue 36343 responses and will send them to him for committee review.

Subcommittee 1- Loren Medina

- **41347** - Form 965 & Related Schedules

Should be ready next meeting.

- **41167** – Retirement 401K Contribution limits

Completed and in Quality Review (QR)

Motion to move to JC pending this review. Medina motioned, Kusiak seconded.

Action: Elevated to JC contingent upon AA/SA feedback and internal quality review.

- **41505** – F8867 and Sch EIC

Motion to move to JC pending this review. Medina, Hirschfeld seconded.

Action: Elevated to JC contingent upon AA/SA feedback and internal quality review.

- **37155** – Fillable Forms and Worksheets (automated computations)

This will be completed at the next meeting.

Subcommittee 2- Tracy Bunner

- **41402** - Pub 531- Motion to move to JC pending this review. Bunner motioned, Kusiak seconded to

Action: Elevated to JC contingent upon AA/SA feedback and internal quality review.

- **41382** – Sch C & Sch E- Motion to move to JC pending this review. Bunner motioned, Hirschfeld seconded.

- Action: Elevated to JC contingent upon AA/SA feedback and internal quality review.

- **41504** - F8993- Still working on this to get clarity on the exact status of this referral.

Action Item Summary

- 1040 and 1040 SR review responses to be reviewed by subcommittee 1 and



2.
 - Sub. 1 to review IRS response to issue 37336 for possible rebuttal
 - Sub 2 to review IRS response to issue 40103 for possible rebuttal
 - Issues 41167; 41505; 41402; and 41382 approved to JC contingent upon AA/SA feedback and pending QR/internal review.

Closing

Stratton and Dixon thanked the committee for what they did this year. There were 112 recommendations forwarded to the IRS this year. Smith closed meeting

**The next TFP full committee meeting will be on Wednesday,
November 13, 2019, 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 13, 2019**

Members Present

- Shani Bowser – Harrisburg, PA
- Tracy Bunner – Harrisville, UT
- Felecia Dixson – Rolla, MO
- Heidi Hirschfeld – Brooklyn, NY
- Patrick Kusiak – Arlington, VA
- Loren Medina – Orange, CA
- Dan Smolnik – Hamden, CT
- Bruce Stratton – Boise, ID

Members Absent

- Matthew (Ryan) Groff – Beverly, MA
- Licia Haynie – Kailua, HI

TAP Staff Present

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

IRS Employees Present

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

Welcome/Opening

Jeans welcomed everyone and declared the meeting opened.

Roll Call

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

Welcome/Announcements/Comments/Acknowledgement

Stratton welcomed everyone to the call and thanked them for joining.

National Office Report / Designated Federal Official Report

- Recognized retiring members (Medina; Hirschfeld; and Smolnik).
- Mentioned all remaining referrals will carry over to next year.
- Retirement ceremony November 22, 2019 at 11:00 a.m. ET.
- Complete end of year survey.
- Returning member committee preference due November 15, 2019.
- Continue sending activity reports, non-retiring members continue to



- conduct outreach. Get expenses preapproved prior to the event.
- The staff is preparing for the face to face and will finalize plans soon.
- Returning members are encouraged to help with both training and the mentoring program for next year.

Outreach Report

Dixon reported outreach with a sorority. As of the end of October the committee has 227 outreach hours for the 2019 year and outreach reports are being turned in.

Approval of Minutes

The October 9, 2019 meeting minutes were approved as submitted for posting to www.improveirs.org.

Internal Communications Committee (ICC)/Newsletter

Bowser shared an email with the social media policy guide to the entire TAP soliciting feedback, comments or suggestions. Any comments should be sent to Bowser and Antoinette "Toni" Ross. Social media links were sent to the group encouraging members visit the TAP Facebook group page and share what they believe would be beneficial on the page. Please promote TAP meetings to encourage the public to attend.

Action Item Summary

IRS Responses:

- **36343 – TFP Style Guide for Tax Forms and Publications-** Will be reviewed for consideration of a rebuttal. Stratton will work on response if committee feels a response is needed. There were no objections by the committee to this.

Awaiting IRS Responses:

- **35899** – F3115, Application for Change in Accounting Method & Instr. (Chief Counsel - ID 1115 - Rebuttal)
- **37006** – F5472: Info 25% Foreign-Owned US Corp.
- **37005** – F5471: Info US Person Foreign Corp
- **37220** – Pub 976: Disaster Relief
- **39836** – New 1040 Instructions
- **39940** – 1040 Schedule A
- **36995** – W-4: Employee's Withholding Cert (Rebuttal ID 1344, 13445 and 1346)
- **40876** – Penalty Form 2210
- **40047** – 1099 Misc.
- **36545** – Form 8941- Health Care Credit for Businesses
- **40664** – Schedule A & Inst.
- **41167** – Retirement 401K Contribution limits – Pub 7001

- **41402** – Pub 531
- **41437** – (Will be worked on subcommittee 1)

SA/AA Feedback:

- **41505** – F8867 and Sch EIC
- **41382** – Sch C & Sch E

Full Committee:

- **40751** – F1040 2019 Project (Draft)
- **36654** – F1040 SR: Let Seniors Use the Short Tax Form (Draft)

Subcommittee 1 – Loren Medina

- **41347** – Form 965 & Related Schedules

Medina reported that Patrick Kusiak’s comment was accepted as part of the referral.

Action: Elevated, as amended, to Joint Committee (JC) subject to Quality Review (QR) process.

- **41505** – F8867 and Sch EIC

Action: Elevated to JC subject to Quality Review (QR) process.

- **37155** – Fillable Forms and Worksheets (automated computations)

Action: Issue tabled for next year’s committee.

- **37336** – Form 2555 & Inst

Action: Elevated to IRS for consideration

Subcommittee 2 – Tracy Bunner

- **41504** – F8993- Dropped
- **41382** – Sch C & Sch E- Rebuttal made and technical information added as supporting documentation.

Bunner explained the change by the subcommittee.

Action: Elevated to JC subject to Quality Review (QR) process.

- **40102** – Pub 541 - Limited Liability Company- tabled for next year.

Stratton indicated the rebuttal is being sent to the IRS.

Action Item Summary

1. Medina and Hirschfeld to review style guide for potential rebuttal
2. 41382 and 41505 Elevated to JC
3. 41347 elevated to JC pending QR
4. Three rebuttals going to the IRS (37336; 40102; 40751)

Chair and Vice Chair of TF&P Closing Comments

Rosalia thanked everyone for all their work this year and is proud of the work the committee accomplished in 2019. Stratton thanked Rosalia, Hirschfeld, Kusiak and the entire committee for their work this year. Jeans thanked Stratton for his leadership and praised the entire committee for all they have



accomplished this year. Jeans also thanked Bohler for her support this year. Bohler thanked the committee for all the work they do to complete this mission. Jeans said a TAP alumni club is being worked on at this time. Kusiak thanked the staff, the committee and those retiring for the work done this year. Hirschfeld thanked the committee and the staff for all they did to help the committee accomplish so much over the last three years. Smolnik thanked everyone for all they did, and he enjoyed such a remarkable experience on TAP.

Closing

Jeans closed meeting.

Time and date of next full committee meeting TBD.

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