



**2014 Meeting Minutes  
Taxpayer Communications Project Committee**

- November 20, 2014
- October 16, 2014
- September 18, 2014
- August 21, 2014
- July 17, 2014
- June 19, 2014
- May 15, 2014
- April 17, 2014
- March 27-28, 2014
- February 20, 2014
- January 23, 2014

---

**Taxpayer Communications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
November 20, 2014**

**Designated Federal Officer**

- Jimerson, Susan                      Seattle, WA                      Designated Federal Officer

**Committee Members Present**

- Campbell, Stephanie              Farmington, MO              Member
- Chaney, Elizabeth                  Lansing, MI                      Member
- Jones, Gina                          Delhi, LA                        Member
- Matthews, Jeanne                  South Park, PA                Member
- Scott-Bailey, Jacqueline          Columbia, SC                Member
- Sorch, Samuel                      El Dorado Hills, CA        Member
- Swartz, Michael                    Austin, TX                      Member
- Tuchi, Ben                          Tucson, AZ                      Member
- Webster, Walter                      Las Cruces, NM              Vice-chair

**Committee Members Absent**

- Dossdall, Patricia                  Huntsville, AL                Member
- Kanack, Suze                        Riverton, WY                Member
- VanSingel, Andrew                Brookfield, IL                Chair
- Watson, Theresa                    Jacksonville, AR              Member

**TAP Staff**

- Andrews, Sheila                    National Office                TAP Director
- Gold, Annie                         Houston, TX                    Secretary



- Robb, Patti Milwaukee, WI Program Analyst
- Smiley, Ellen Milwaukee, WI Program Analyst

### **TAS / Systemic Advocacy**

- Angeloff, Tammie Salt Lake City, UT Local Taxpayer Advocate
- Awalt, Debby Lanham, MD Program Analyst
- Johnson, Deanna
- Sanders-Walsh, Carolyn
- Stevens, Vicki Seattle, WA Public Affairs Officer
- Waldern, Brianna

### **Public**

N/A

### **Welcome/Open Meeting**

Susan Jimerson opened the meeting and welcomed everyone.

### **Roll Call**

Quorum met.

### **Approve October Minutes**

The October minutes were approved with correction (next meeting-Thursday, November 20, 2014) by consensus.

### **National Office Update**

Andrews stated a virtual meeting was held on this morning for general information sharing. Some of the topics discussed included the new member package. It has a very extensive approval process. It goes through the National Taxpayer Advocate (NTA), has to be approved by the Commissioner and then on to Treasury for approval. The new member list is sitting with the Department of Treasury and we are waiting for its approval. For the returning members and those who will be attending the face-to-face meeting, the funding request has been submitted. We have some selected cities: Albuquerque, NM; Atlanta, GA and Jacksonville, Florida. Although Jacksonville will not have a big enough room for us we are looking at Little Rock, AR in its place. As to which committee will go to which location will be determined.

Otis Simpson has sent out a solicitation as to which committee you will be interested in working on. We will recalculate the cost to see which committee to go where at the least cost. A question came up about the Continuing Resolution. The government is funded up to December 11, 2014. There has not been any information on whether or not there will be a shutdown of the government. January is our kick off month. Recognition was given to our retiring members Sam Sorich and Ben Tuchi for your diligence over the past three years. You are really appreciated for all the hard work you have done and thank you for all you've done.

### **DFO / Office Report**

Jimerson said Tuchi and Sorich you will be missed and the time we have had working together on this committee and prior committees is appreciated. There has been a lot of good work to come out of these projects. The members returning to the Taxpayer Communications Project Committee we will not have a December meeting. Our first meeting will be at the face to face meeting in January 12, 2015. There will be more information coming out about this. Also during the month of December the TAP secretaries, Annie Gold or Rose Babb will be contacting you to collect your information for travel arrangements. This is Robb and Smiley's last meeting as they will be going into retirement at the end of the year. Thank you both for all your dedication and commitment to the Taxpayer Communications Committee and to Taxpayer Advocacy Panel. You will truly be missed. Walter expressed his gratitude to Robb and Smiley for all the work and assistance they have shown to TAP and the committee.

### **Chair Report**

Jimerson stated the Joint Committee (JC) will have the last meeting will be held on next week Wednesday. Robb said she will send out the Agenda to anyone interested in attending. The call is scheduled for Wednesday, November 26, 2014 at 1 p.m. EST. Andrews added Robb and Smiley will send out and invite with the call in numbers to participate.

### **Program Owner Report**

None.

### **New Issue Screening**

Sorich said there are five issues to discuss. The first three are grouped together. They all relate to two service programs that have been discontinued by the IRS. The disclosure authorization program allowed tax practitioners to get electronically. The second program the electronic program allowed tax practitioner to interact with IRS electronically. Both programs were discontinued by IRS in 2013. The IRS explained because of the lack of use of the program is the reason for the discontinuation. The IRS also cited the cost of maintaining the two programs. It was stated in the Annual Report to Congress, IRS took this action without consulting tax practitioners. And the lack of use was IRS own failure. The NTA recommended it be retried. The subcommittee discussed and because of the NTA taking on this issue and making it a high priority the committee should not take it on. After further discussion the subcommittee decided this is something they would want to take on and work. The subcommittee's recommendation is to group all three issues (28493, 31595 and 31596) together.

**Decision: Consensus all three issues will be worked together; group as one issue.**

- **31300, Obtaining transcripts electronically**

This creates difficulties for tax practitioners. The subcommittee felt discussion to be done with the tax practitioners. There is a power of attorney on file the person requesting transcript should be able to get it.

Jones said part of the problem is E-Services. If you are told on the phone they will recognize but can't get anything electronically due to Identity theft issue. The cause so much security and privacy that is already there, not sure you can open up with all these issues there. Maybe place in Parking lot and communicate with Identity Theft.

Swartz said this is a tricky issue. If there is some technical way of making it easier to receive electronic copies that would make sense. There is probably not way to connect... I would not drop it. Maybe assign to a subcommittee or place in the Parking lot. Chaney said she agrees.

There was going to be a Special Projects Committee and forward this on to that committee. Jones made the motion to place in the Parking Lot for further consideration.

- **31371, Filing Electronically as a first time filer but not over the age of 16**  
**Decision: Consensus Drop**

### Subcommittee Updates

- **31483, Identity Theft – NSTIC**

Walter said the referral went out to everyone. The IRS would come up with a universal Identity Theft for individuals that might help IRS. Need to have full committee consensus to elevate.

**Decision: Consensus to approve referral and elevate to JC for approval**

- **31299, Ban on EITC**

Smiley stated she provided VanSingel and Chaney some information on the Ban on EITC. Nina Olson is actively addressing this issue. The subcommittee is recommendation is to place this issue in the Parking Lot for monitoring. This issue will not be worked only placed in the Parking Lot.

**Decision: Consensus to place in Parking Lot**

- **26834, Itemized Deduction Link**

Stephanie said the subcommittee met by conference call on October 23, 2014 and followed up with email correspondence. What we are hoping to do with this referral is to provide online link of Itemized Deductions under the Credit and Deductions on the IRS homepage. Our referral form included pictures of this. On IRS homepage there is link for Credits and Deductions. Once you click on this under it does list option for Standard Deduction but no link for Itemized Deduction. The subcommittee wants to have the Itemized Deductions included on that link. This should be very easy for them to do as there is a page with a list of Itemized Deductions. It is just not listed under the Credits and Deductions. We received some comments from the LTA that it would be nice to have a tool that might be called a Schedule-A Tool and would have information on various deductions. Decided not to go this route, want to keep it simple. However, the Schedule-A Tool is a good idea and the committee might consider it a possibly issue to consider working on this next year.

**Decision: Consensus approved to move to JC for approval**

**Issues Pending Attorney Advisor Review**

- **29730, Business ID Theft**
- **29732, Simplified Home Office Deduction**

Smiley said both of these issues will be discussed on next week during the JC call.

**Response Received**

- **29847, Create Online Tool for AOC**

Jones said the subcommittee felt they had a good idea. This would help the practitioners as well. Taxpayers do not always remember how many years or what credits applied. IRS did say it had merit but did not have the funds to implement it. We would like to submit a rebuttal to IRS to provide estimates of how much it would cost. Errors are made on the tax return. It has to go into Audit and show how many incorrect returns are shown. Swartz and Chaney agreed there should be a rebuttal. The original author of the referral will produce the rebuttal. We would like to push back a little.

**Internal Communications Update**

Robb said the 2013 Annual Report has been printed and will be coming out shortly. It is with national office. They will be mailing it. We have begun work on the 2014 Annual Report. It is moving along. There is a subcommittee working on revamping/revising TAP Brochure and Handouts to include the 10 things to know about TAP in the information. The Issue Submitter referral went to the JC and they approved it on their last call. A call will be held with the staff to discuss the procedures. It will be implemented in January. The 2013 Annual Report will be mailed to everyone including retiring members at their residence.

**Outreach Update**

The outreach subcommittee met this morning briefly. Swartz said the subcommittee chose to elevate the LTA referral up to the Joint Committee. The IRS management needs to make some kind of accountability. Have it be a part of the LTA annual review. To review what their interaction was to TAP members and to quantify it. There are some states where the LTA are very active and proactive but there are some states where the LTAs are not active. We want to create a structure and a formal requirement consistent across the country. If we can get them to do this it will help improve outreach. New members not being comfortable with going out and taking the initiative having the LTA invite them to events and allowing them a chance to speak would help in getting more outreach done. Smiley said the next step would be to go to the Joint Committee. If IRS agrees to changes TAP members will be made aware of it. Jimerson said this should be able to put on the JC agenda for next week. Robb said all of the Pre-reads are on [www.TAPSpace.org](http://www.TAPSpace.org) so you can go out and look at the information any time you want.

**Closing**

Jimerson adjourned the meeting.



**Next Call: Face-to-Face January 12-14, 2014**

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

**Taxpayer Communications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
October 16, 2014**

**Designated Federal Officer**

- Jimerson, Susan                      Seattle, WA                      Designated Federal Officer

**Committee Members Present**

- Campbell, Stephanie              Farmington, MO              Member
- Jones, Gina                          Delhi, LA                      Member
- Kanack, Suze                        Riverton, WY                Member
- Matthews, Jeanne                 South Park, PA              Member
- Scott-Bailey, Jacqueline        Columbia, SC                Member
- Sorich, Samuel                     El Dorado Hills, CA        Member
- Swartz, Michael                    Austin, TX                    Member
- Tuchi, Ben                          Tucson, AZ                    Member
- VanSingel, Andrew                Brookfield, IL                Chair
- Webster, Walter                     Las Cruces, NM              Vice-chair

**Committee Members Absent**

- Chaney, Elizabeth                Lansing MI                    Member
- Dosedall, Patricia                Huntsville, AL              Member
- Watson, Theresa                  Jacksonville, AR              Member

**TAP Staff**

- Robb, Patti                         Milwaukee, WI                Program Analyst
- Smiley, Ellen                      Milwaukee, WI                Program Analyst
- Gold, Annie                         Houston, TX                    Secretary

**TAS / Systemic Advocacy**

- Angeloff, Tammie                 Salt Lake City, UT            Local Taxpayer Advocate
- Stevens, Vicki                     Seattle, WA                    Public Affairs Officer

**Public**

- Colleni, Mitzi                        Ogden, UT                    TARP Quality Analyst

**Welcome/Open Meeting**

Susan Jimerson opened the meeting and welcomed everyone.

Andrew VanSingel announced the agenda will change slightly as he has a conflict and has to leave a little early. Walter Webster will take charge of the meeting in his absence.

## **Roll Call**

Quorum met.

## **Approve September Minutes**

The September minutes were approved by consensus as submitted.

## **DFO / Office Report**

Jimerson said if you haven't submitted your vote for TAP chair and vice-chair yet, please do so. The cutoff date is Friday, October 17, 2014.

In case you missed the announcement, the face-to-face regional meetings will be held the week of January 12, 2015, and three locations are being considered. Once the locations are determined, an announcement will be made. We will also be soliciting project committee preference from the returning members. You have the opportunity to change committees or you can choose to stay on your current committee. When the makeup of the committees is determined, we will be asking for volunteers to assist in the new member training.

All the committees will have one more meeting this year. Your last Taxpayer Communications Committee meeting is on Thursday, November 20, 2014. The Joint Committee (JC) call is next week Wednesday. They will have one more meeting in November as well.

Please make sure you send in your outreach and hours report. We use the hours to help justify TAPs existence and the hours also come into play at the end of the year to determine the level for your Presidential Volunteer award.

## **Chair Report**

VanSingel said the JC met in September and each of the chairs had to submit their suggested project committee's focus for 2015. These will be forwarded to the IRS for consideration. Three issue referrals were reviewed and two of them were elevated to the IRS; one was sent back for revisions.

- Issue 30443 Get Transcripts Program Review – consensus to elevate to IRS. This was a Toll-Free Committee referral.
- Issue 29847, Create Online Tool for American Opportunity Credit (AOC) – consensus to elevate to IRS – this was a Taxpayer Communications Committee referral.

## **Program Owner Report**

N/A

## **New Issue Screening**

Sam Sorich said the Screening subcommittee met and reviewed five issues this month.



- **31299, 32(k) Ban on Earned Income Tax Credit (EITC)**

Issue: IRS is imposing 32(k) ban on EITC for two years from taxpayers without following internal guidelines in the Internal Revenue Manual (IRM). Specifically, a manager needs to review the file and approve of the 32(k) ban, and there needs to be a showing of "reckless or intentional disregard of rules and regulations: in IRC Section 32(k)(1)(B)(ii): (ii) the period of 2 taxable years after the most recent taxable year for which there was a final determination that the taxpayer's claim of credit under this section was due to reckless or intentional disregard of rules and regulations (but not due to fraud). Often, a taxpayer does not participate in the audit, and the 32(k) ban is still imposed, which is perplexing since if there is not an investigation, how can there be any finding of "reckless or intentional disregard." This is a systemic issue as this has occurred in several cases of mine, as well as other practitioners. Internal Revenue Service managers need to comply with guidelines set forth in the IRM and fully investigate these issues better.

There is concern the two year ban is being imposed even though the taxpayer is not involved in the finding. And according to the manual there is supposed to be managerial approval. The manual also directs the final determination has to have basis.

Vicki Stevens said the Taxpayer Advocate Service (TAS) has done research and it showed the IRS employees are not following the IRM where the procedures are clearly spelled out. It is obvious the manual steps are not being followed in the majority of cases. More often than not, there has been no contact with the taxpayer. In many cases the taxpayer does not respond and that is not the IRS's fault; however, it must be found there is intentional disregard. If the IRS hasn't spoken to the taxpayer - how can they prove that?

Sorich asked if the IRS sends a request for information and the taxpayer does not provide it, isn't that intentional disregard? VanSingel said some of the notices and requests don't make actual contact because they go to the last address on record and the taxpayer moved. Sometimes the taxpayer does withhold information and that will be captured but that is not the majority of cases.

Stevens added not responding to IRS notices does not indicate intentional disregard. Sometimes the taxpayers are less sophisticated, have less education, or English may be their second language. They may not understand the notice when they get it and don't know how or that they are even supposed to respond. Many times they are just trying to get through the day and have a lot of competing priorities. They don't know the ramifications of not responding.

Gina Jones asked if the IRM says certain steps must be followed and they aren't, what can TAP do about it? VanSingel responded we could tell the IRS they need to follow the rules and do what they are supposed to do. This is really hard on taxpayers and is an important issue. National Taxpayer Advocate Nina Olson brought this issue up before but her focus was on appeal.

Stevens said the TAS research exists and was used in presentations during the tax forums this year. Ellen Smiley will get the research for screening subcommittee call next month. Mike Swartz said we should work this issue unless we find out definitively that the IRS is actively fixing it.

**CONSENSUS: ACTIVE** Subcommittee: Andrew VanSingel, lead, Suze Kanack.

- **26834, Return Processing – Exclusions/Credits/Deductions**

The IRS website doesn't provide a comprehensive list of credits and deductions in a logical spot. There is a tab for them but not a full list of deductions. We feel this would be an easy fix.

**CONSENSUS: ACTIVE** Subcommittee: Stephanie Campbell, lead, Gina Jones.

- **29328, Amended Returns Processing Times**

The taxpayer said he filed an amended tax return. The IRS website said an amended return should be processed in 8 to 12 weeks. The taxpayer said he called IRS after the processing time and the assistor said they could not fix the problem. It sounded like the IRS was responsive and apparently the taxpayer did not get the fix he wanted. This does not seem to be a systemic issue.

**CONSENSUS: DROP**

- **29655, Return Processing Customized Answers**

There is no indication in this issue whether the taxpayer filed their return electronically or mailed a paper return. The IRS should respond within 24 to 72 hours.

**CONSENSUS: DROP**

- **31518, Statute of Limitations**

The complaint was that to obtain refund the statute is three years, but IRS can seek payments beyond three years. Taxpayer feels this is unfair. This is a legislative issue.

**CONSENSUS: DROP**

### **Subcommittee Updates**

- **Simplified Home Office Deduction (SHOD)**

Issue 29732 - Stephanie Campbell said the goal of this referral is simply to publicize the SHOD initiative and lists ways the IRS could improve the publicity. This would help many small business owners. Data shows three million people took the home office deduction in 2013 so there is a potential for a large number of taxpayers to benefit from this initiative.

**CONSENSUS – SEND elevate to the Joint Committee**

- **31483, Identity Theft – NSTIC**

This issue is tabled until the November call. New information was received so revisions are underway.

### **Issues Pending Attorney Advisor Review**

- **29731, Fresh Start Initiative**

Jones said the referral was reviewed by an Attorney Advisor. We discussed the comments and decided we did not want to add more information to the referral. It will go as is to the JC for review and elevation next week.

- **29730, Business ID Theft**

Jeanne Matthews said the referral was sent to the Attorney Advisor for review. Once comments are received, we will discuss and revisions may be made. Then the referral will go to the JC for review and elevation.

### **Response Received**

- **26381, HTML Format**

We got a partial acceptance from the IRS to this recommendation and they should be implemented by the next filing season.

### **Internal Communications Update**

Suze Kanack said we are in a holding pattern right now. We will start working on reformatting the 2014 annual report soon. Our other subcommittees are progressing on their projects.

### **Outreach Update**

The outreach subcommittee has been working on an accountability referral. We are trying to ensure TAP is included and works with the Local Taxpayer Advocates on their outreaches. Our referral is still under construction.

We also talked about outreach reporting. Some members have not turned in any reports. If you haven't reported anything, please put some information together and send it to the analyst. We would really appreciate getting the missing reports.

### **Closing**

Jimerson adjourned the meeting.

**Next Call: Thursday, November 20, 2014  
2 p.m. ET; 1 p.m. CT; Noon MT; 11 a.m. PT**

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



**Taxpayer Communications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
September 18, 2014**

**Designated Federal Officer**

- Jimerson, Susan                      Seattle, WA                      Designated Federal Officer

**Committee Members Present**

- Campbell, Stephanie              Farmington, MO              Member
- Chaney, Elizabeth                  Lansing MI                      Member
- Jones, Gina                          Delhi, LA                        Member
- Matthews, Jeanne                  South Park, PA                Member
- Scott-Bailey, Jacqueline          Columbia, SC                Member
- Sorich, Samuel                      El Dorado Hills, CA        Member
- VanSingel, Andrew                Brookfield, IL                Chair
- Watson, Theresa                    Jacksonville, AR              Member

**Committee Members Absent**

- Dossdall, Patricia                  Huntsville, AL                Member
- Kanack, Suze                        Riverton, WY                Member
- Swartz, Michael                    Austin, TX                    Member
- Tuchi, Ben                          Tucson, AZ                    Member
- Webster, Walter                      Las Cruces, NM              Vice-chair

**TAP Staff**

- Robb, Patti                          Milwaukee, WI                Program Analyst
- Smiley, Ellen                        Milwaukee, WI                Program Analyst
- Gold, Annie                          Houston, TX                    Secretary

**Program Owner/SME**

- Sanders-Walsh, Carolyn            Tampa, FL                      Senior Tax Analyst

**TAS / Systemic Advocacy**

- Johnson, Deana                      Covington, KY                Local Taxpayer Advocate
- Angeloff, Tammie                    Salt Lake City, UT            Local Taxpayer Advocate
- Stevens, Vicki                        Seattle, WA                    Public Affairs Officer

**Welcome/Open Meeting**

Susan Jimerson opened the meeting and welcomed everyone.

**Roll Call**

Quorum met.

### **Approve August Minutes**

The August minutes were approved, as submitted, by consensus.

### **DFO / Office Report**

Jimerson thanked everyone for all their hard work. The written referrals have been outstanding. We have two more project committee meetings this year; October 16, 2014 and November 20, 2014 and we are in good shape right now. If a current recommendation is still in the review process, it should be finalized in ample time before the end of the TAP year.

The Taxpayer Advocate Service (TAS) is asking TAP to help test a redesign of the online tool it developed to help taxpayers estimate their Small Business Health Care Tax Credit:

*“We would like your feedback: This estimator has been active for almost two years, and some of the major health insurers’ link to it. TAS has updated the calculations for 2014, so before they launch this version of the tool, they want to be sure it works properly and gives accurate results. They have a few questions for you to answer and an email address to provide your response.”*

We would like as many TAP members as possible to test the Estimator. Sheila Andrews added you don’t have to be knowledgeable about the Affordable Care Act (ACA). The site provides different scenarios to use the estimator. The Small Business Health Care Credit is designed to help employers provide health insurance coverage to their employees.

Jimerson said the regional training committee is in full swing for both the virtual and face-to-face meetings. If you are interested in assisting in the planning of these meetings, please let her know. The regional face-to-face meetings are planned for the week of December 8, 2014; budget contingent of course.

Gina Jones said, when we were new members, we were asked what committee we wanted to work on. Will we be asked again this year? The meeting dates (beginning of the week or end of the week) seem to depend on which committee you choose. Jimerson answered returning members can select a different committee each year.

### **Chair Report**

Andrew VanSingel reported he had no substantial updates from the August Joint Committee (JC) call. The JC will meet again next week.

He added the deadline for nominations of TAP Chair and Vice-chair has passed. Steve Berkey will be sending out the information soon. A call will be scheduled for the candidate to give their speeches and then the members will cast their votes.

The 2015 TCC Project Proposal was sent with this meeting's pre-read information. Any comments? The bulk of the information is similar to last year but we will probably be seeing more issues dealing with the IRS reduction of services and the ACA.

### **Consensus to approve the proposal**

#### **Program Owner Report**

Carolyn Sanders-Walsh thanked the members for their work. She said she was very impressed with the quality of the written referrals.

#### **Subcommittee Updates**

- **Fresh Start Initiatives (FSI)**

Jones said the subcommittee finalized their referral. It has already been approved by the full Committee and was sent to the Local Taxpayer Advocate (LTA) and Systemic Advocacy for comments. Changes were made and it has been sent to the Attorney Advisor. The next step will take it to the JC for approval and elevation.

- **Identity (ID) Theft of Business**

Jeanne Matthews said the ID theft NSTIC referral is being tweaked and will be presented for consensus during the October conference call. We included our final version of the project committee other issue, Identity Theft of Business, as pre-read for this call. We are hoping for your consensus to send it forward. Please take some time to review it and if you have comments, send them to Patti Robb – she will forward to us for consideration. Please reply by close of business on Monday, September 22, 2014 – if you approve or disapprove.

- **Simplified Home Office Deduction (SHOD)**

Stephanie Campbell said the subcommittee attended an IRS Webinar on the business use of your home. We are making some final changes to our referral based on feedback from the LTA and SA, and hope to have it finalized by the subcommittee in the next few days. It will be presented for approval during the October call.

#### **Internal Communications Update**

Robb reported National Office Analyst Otis Simpson is waiting for the proof of the 2013 annual report. Once it's reviewed and approved, the report will go to print and should be released and distributed in a couple weeks.

#### **Outreach Update**

VanSingel noted according to the outreach report sent out, a lot of members were active. Theresa Watson and Gina Jones did a couple notable outreaches.

Jones attended the National Association of Enrolled Agents (NAEA) national conference. She said she did a brief TAP presentation to enrolled agents and practitioners in each session. She did not get any issues from them but handed out TAP materials. She also visited a Low Income Tax Clinic (LITC) in Louisiana Southern University in conjunction with her LTA. They spent a lot of time there and then went to

meet with Congressman Bill Cassidy. These meetings were mostly informative but she ended up identifying a total of four issues.

VanSingel said he is the Director of an LITC and offered to provide information on the other ones across the country if anyone is interested. He said he is actually attending a LITC conference this week in Denver.

Theresa Watson said she did an outreach at a Volunteer Income Tax Assistance (VITA) site.

If you haven't been turning in your outreach reports, please do so.

### **New Issue Screening**

- 29216, Payment Processing for PTINS

Preparer complained that it takes 4-6 weeks to issue number for a Practitioner Tax Identification Number (PTIN). You can get a number immediately if you apply online. If you request one on paper using regular mail, the instructions state clearly it take 4-6 weeks.

**CONSENSUS: DROP**

- 29495, What Does the IRS Really Do

This was a very lengthy write up. The taxpayer wanted to file for previous years and IRS would not help. The taxpayer did contact TAS and got the help needed. So there really is no issue here.

**CONSENSUS: DROP**

- 29720, IRS Employees Working at Home

The IRS has security measures in place so there is an existing process in place. Security is an extremely high priority in the IRS.

**CONSENSUS: DROP**

- 29727, IRS Employees, Should be Trained on Respect

The taxpayer complained that sometimes employees are rude. IRS taxpayer assistors currently do not get specific training on this topic. However, the IRS is in the process of rolling out the Taxpayer Bill of Rights (TBOR) training and that is the number two taxpayer right:

**The Right to Quality Service** - *Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.*

**CONSENSUS: DROP**

- 21621, IRS Close-Out Letter

The taxpayer said the IRS does not provide a close-out letter when a case is closed. Research revealed the IRS has great deal of close-out letters for all situations.



**CONSENSUS: DROP**

**Closing**

Jimerson adjourned the meeting.

**Next Call: Thursday, October 16, 2014  
2 p.m. ET; 1 p.m. CT; Noon MT; 11 a.m. PT**





**Taxpayer Communications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
August 21, 2014**

**Designated Federal Officer**

- Jimerson, Susan                      Seattle, WA                      Designated Federal Officer

**Committee Members Present**

- Campbell, Stephanie              Farmington, MO              Member
- Chaney, Elizabeth                  Lansing MI                      Member
- Jones, Gina                          Delhi, LA                        Member
- Matthews, Jeanne                  South Park, PA                Member
- Sorich, Samuel                      El Dorado Hills, CA        Member
- Swartz, Michael                    Austin, TX                      Member
- VanSingel, Andrew                Brookfield, IL                Chair
- Watson, Theresa                    Jacksonville, AR              Member
- Webster, Walter                      Las Cruces, NM              Vice-chair

**Committee Members Absent**

- Dossdall, Patricia                  Huntsville, AL                Member
- Kanack, Suze                        Riverton, WY                Member
- Scott-Bailey, Jacqueline        Columbia, SC                Member
- Tuchi, Ben                          Tucson, AZ                    Member

**TAP Staff**

- Robb, Patti                          Milwaukee, WI                Program Analyst
- Smiley, Ellen                        Milwaukee, WI                Program Analyst
- Gold, Annie                          Houston, TX                    Secretary

**Program Owner/SME**

- Sanders-Walsh, Carolyn        Tampa, FL                      Senior Tax Analyst

**TAS / Systemic Advocacy**

- Johnson, Deana                      Covington, KY                Local Taxpayer Advocate

**Welcome/Open Meeting**

Susan Jimerson opened the meeting.

**Roll Call**

Quorum met.

## **Approve July Minutes**

The July minutes were approved by consensus.

## **DFO / Office Report**

Jimerson said she was at the Joint Committee (JC) face-to-face meeting in Milwaukee, Wisconsin last week. It was a very good meeting. We went over new processes for the upcoming year. Andrew VanSingel can do a more thorough report.

The TAP management staff also met to do a risk assessment review to improve TAP processes. Several analysts will be retiring at the end of the year and we are working to make sure there is coverage and the transition is transparent to the panel members. We also talked about the December Regional face-to-face meetings. They are scheduled for the week of December 8, 2014. We discussed a plan B should circumstances arise that prohibit having the meetings in December.

## **Chair Report**

Andrew VanSingel was also at the JC meeting in Milwaukee and said we did get a lot done. It was good to hear what was being done from the other project committee chairs. We talked about the TAP game plan for rest of the year and discussed the reduction in services and the emphasis on self-help materials. That will be a focus for the Panel next year. The Affordable Care Act (ACA) may also pose some new problems.

We broke into groups and reviewed all the issues currently in the parking lot. A lot of them were dropped because they were very old or have already been resolved. We will be more diligent in reviewing the parking lot issues from now on. We talked about the workflow process, when issues are screened, and responding to issue submitters. We are working to enhance these communications.

## **Program Owner Report**

Program Owner Carolyn Sanders–Walsh said she is very impressed with the draft referrals. She knows this year has been a challenge and appreciates your efforts.

## **Subcommittee Updates**

- **Fresh Start Initiatives (FSI)**

Gina Jones said they received a lot of information from different areas within IRS and as a result, came up with four topics within the FSI issue to address. If you have comments or additional information, please let us know. The four topics being addressed in our referral:

- 1) Automatic release of notice of lien.
- 2) Greater exposure of the Currently Not Collectible (CNC) status
- 3) A zero user fee
- 4) FSI name change –we feel the name is definitely applicable and should not be changed. It is an opportunity for a fresh start for taxpayers

The draft referral was reviewed by the full committee.

## Consensus to elevate

- **Identity (ID) Theft of Business**

Jeanne Matthews said the subcommittee is finishing up their first referral for the ID theft issue. We decided that we needed to address more than our original scope, so will be elevating two referrals. One is a top level referral and we are saying we support and endorse the National Strategy for Trusted Identities in Cyberspace (NSTIC) White House initiative to improve online authentication. It is already under consideration by the Federal Government and if accepted, would be applicable to all federal agencies. Walter Webster is the author of this referral. The second referral is more attuned toward new small businesses. This one is written at the taxpayer level. The referral is still in draft form and needs tweaking.

- **Simplified Home Office Deduction (SHOD)**

Stephanie Campbell reported they received comments from the Local Taxpayer Advocate (LTA) and Systemic Advocacy analyst. We will be meeting one more time to discuss and make changes. The referral will then go to the Attorney Advisor for comment.

- **Online Tool for the American Opportunity Credit (AOC)**

Jones said this referral was already approved by this committee but we got comments from Attorney Advisor. He suggested we research how expensive it would be to create an AOC calculator (from owners of other calculators created by IRS). If we get the information requested in a timely manner, we will include it the referral.

- **Ten Tax Tips for TAP**

This issue was sent to the JC for review and discussion during their next call.

- **Add Retirement Tax Facts**

Campbell said this referral recommended a landing page on IRS.gov to address tax facts for retirees. It was approved by the JC at their face-to-face meeting earlier this month. It went to the TAP Chair for his signature on the cover letter and should go to the IRS in a few days.

## Outreach Update

Mike Swartz said the Outreach Committee met earlier this morning. We are working on designing a simpler process/form to report outreach and hopefully that will increase the number reporting. We talked about spotlighting successes and improving the marketing of TAP as well as the relationship with the LTAs.

We are looking for feedback from members who attended the tax forums and would like to use that to put together a marketing strategy.

Jones attended the New Orleans Tax Forum and felt the TAP representation was great. The TAP table was right outside the main meeting room so there was a lot of traffic.

She added she will be doing an outreach next week with the LTA from New Orleans. She will be meeting Louisiana LTA too. The will be doing congressional visits and will visit some Low Income Tax Clinics (LITC) too.

VanSingel attended the Chicago Tax Forum and said it was a great experience. But it also showed us we have a lot of work to do as far as the branding of TAP. Many people didn't know the difference between TAS and TAP. He said he brought back seven issues. He also said it would be good for everyone to reach out to a local LITC and to go on an outreach with them. Or you can give them TAP materials to share with their taxpayers.

Liz Chaney said she will be attending an outreach with her LTA too. She will explain TAP to everyone in the audience.

### **New Issue screening**

- 29964, Free Fillable Forms – Form 2210 Complications

This new issue was discussed briefly last month. The taxpayer complained he could not attach a supplemental notice to Form 2210, *Underpayment of Estimated Tax by Individuals, Estates and Trusts*, when using Free File Fillable Forms. Discussion followed and it was suggested the notice of limitations should be more visible before using the program. The program does inform you that it does not accept miscellaneous PDF attachments so it is explained, but you cannot make people read. Swartz said if you do a Form 2210 you have to attach a note so you are kind of trapped. Ellen Smiley said just over 3 million taxpayers use the Free File and Free File Fillable Forms, and only 330,000 use the Fillable Forms. If it's an application that does not work right, that's one thing. The IRS does not directly provide this service; this is an outside vendor the IRS works with. TAP can make suggestions to the IRS and they can take them to the vendor. Smiley said will let Diane Fox and Peter Macy know your concerns via an email and ask them to let the vendor know during their yearly meeting.

**Consensus – Staff will send an email to Diane Fox and Peter Macy - DROP**

- 29848, E-file and Taxpayers having to Pay

The taxpayer complained he was told he had to pay and thought it was supposed to be free. The issue was discussed and apparently he didn't realize he had clicked on an upgrade through an outside vendor.

**Consensus – DROP**

- 29654, Free File Not Free

Same as above issue 29848.

**Consensus – DROP**

- 29270, Free File

Submitter thinks everyone should be able to use file free. The question of whether the IRS should make Free File available to all taxpayers is public policy decision and is made by Congress.

**Consensus – DROP**

- 29162, E-file Should be Free

The income limit is actually pretty much the same income threshold for EITC. If you are above the limit, you can generally afford to pay a preparer. The threshold is adjusted every year.

**Consensus – DROP**

**Closing**

Susan Jimerson adjourned the meeting.

**Next Call: Thursday, September 18, 2014  
2 p.m. ET; 1 p.m. CT; Noon MT; 11 a.m. PT**

**Taxpayer Communications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
July 17, 2014**

**Designated Federal Officer**

- Rivera, Linda                      Washington, DC                      Designated Federal Officer

**Committee Members Present**

- Campbell, Stephanie              Farmington, MO                      Member
- Dossdall, Patricia                  Huntsville, AL                      Member
- Jones, Gina                          Delhi, LA                              Member
- Kanack, Suze                        Riverton, WY                        Member
- Sorich, Samuel                      El Dorado Hills, CA                Member
- Swartz, Michael                    Austin, TX                            Member
- Tuchi, Ben                          Tucson, AZ                            Member
- VanSingel, Andrew                Brookfield, IL                        Chair
- Watson, Theresa                    Jacksonville, AR                      Member

**Committee Members Absent**

- Chaney, Elizabeth                Lansing MI                            Member
- Matthews, Jeanne                 South Park, PA                      Member
- Scott-Bailey, Jacqueline        Columbia, SC                        Member
- Webster, Walter                    Las Cruces, NM                      Vice-chair

**TAP Staff**

- Robb, Patti                         Milwaukee, WI                        Program Analyst
- Smiley, Ellen                      Milwaukee, WI                        Program Analyst
- Gold, Annie                         Houston, TX                            Secretary

**Program Owner/SME**

- Tonjua Menefee                    Atlanta, GA                            Senior Tax Analyst

**TAS / Systemic Advocacy**

- Angeloff, Tammie                 Salt Lake City, UT                    Local Taxpayer Advocate
- Johnson, Deana                    Covington, KY                        Local Taxpayer Advocate
- Wilner, Brianne                    Lanham, MD                            Program Analyst
- Walker, Jan                         Salt Lake City, UT                      Acting LTA

**Welcome/Open Meeting**

Linda Rivera opened the meeting.

## **Roll Call**

Quorum met.

## **Approve April Minutes**

The June minutes were approved by consensus with one change.

## **DFO / Office Report**

The Joint Committee (JC) will be meeting the week of August 11, 2014 in Milwaukee.

## **Chair Report**

Andrew VanSingel reminded everyone to send in their tax check waiver if they haven't already done so. It's due next week. He added he didn't have any information from the June JC meeting. He will have more to report after the August face-to-face meeting.

## **Program Owner Report**

Very happy with the way the referrals are moving forward.

## **Subcommittee Updates**

- **Fresh Start Initiatives (FSI)**

Gina Jones said the subcommittee had a conference call yesterday. There are four separate recommendations. 1) automatic withdrawal of a federal lien after the lien has been satisfied; 2) we were also charged with renaming the Fresh Start Initiative (FSI) but after debate, the subcommittee agreed the name is still applicable for taxpayers who fell behind in taxes to make a fresh start and come clean with the IRS so we agreed to ask the IRS to keep FSI; 3) we are going to ask the IRS to advise taxpayers that there is a currently non collectible (CNC) status; and 4) the IRS should offer a zero user fee to Installment Agreements to match the Office in Compromise when a taxpayer is below poverty level. She will be consolidating the recommendations into their referral and give it one more review before sending it to quality review.

- **Identity (ID) Theft of Business**

Mike Swartz said the subcommittee met a few days ago. Two Criminal Investigation field agents joined our call. They are in the process of tracking and prosecuting these types of identity theft cases. They shared a lot of good information and pointed the subcommittee in the direction of a few promising recommendations. We are now moving out of the discovery research stage and starting to put recommendations.

- **Simplified Home Office Deduction (SHOD)**

Stephanie Campbell said the subcommittee met on July 9, 2014 and will finish up their revision of the current draft recommendation in the next week and then send it to quality review.

- **Online Tool for the American Opportunity Credit (AOC)**

Jones said their referral went to quality review and came back with minimal suggested changes. We recommended the IRS develop an online look up tool for the AOC so a taxpayer can easily determine if they are eligible for the Hope Credit or the Lifetime Learning Credit. It would help the taxpayer determine which credit is due. Ben Tuchi asked about the comment regarding the math error. Ellen Smiley responded the math error is literally a math error and not a result of an audit. If it is a credit claimed in error, it will be caught in an audit. Once it's caught, the IRS cannot reject it until there is an audit.

**Consensus to elevate**

- **Ten Tax Tips for TAP**

Jones said the ten tips seem comprehensive but tip # 9 and #10 do not follow the rest of the tips and changes were suggested.

**Consensus to elevate**

### **Internal Communications Update**

Suze said the annual report should be published and issued in August. Thanks to everyone for moving this along. We are working on the responding to an issue submitter right now and are also getting ready to start on next year's annual report. We are going to start by tweaking the format.

### **Outreach Update**

Swartz said if you haven't submitted your monthly outreach report, please do so. He also asked if there is a reason why reports are not being submitted. Is there anything we can do to make it easier for you?

VanSingel attended the IRS Tax Forum in Chicago. He said there was a great deal of confusion between TAS and TAP. We need to do more outreach to get the TAP word out. He said he has 6 or 7 issues to write up and send to the staff. He recommended everyone attend a tax forum if the opportunity arises. Walter Webster is at the San Diego Tax Forum right now.

### **New Issue Screening**

- Issue 28764, Taxpayer Advocate Service – Create Escalation Policy  
Pat Dosedall made a phone call (on hold for about 40 minutes) and asked questions about a specific issue. The assistor could not answer question so she asked to speak to a supervisor but her request was never responded to. Did an in-person visit and requested to have a supervisor call back. Nobody called to date. She is not sure if the system in place is being followed. The assistor is reluctant to take your information for a supervisor unless you become insistent. Maybe someone else should call to see if they have the same experience.

There was much discussion and it may all come down to training.

**CONSENSUS: Issue will be DROPPED**



**The new issue as discussed above will be referred to SAMS. VanSingel will submit a SAMS issue in conjunction with Tuchi. He will send assigned issue number to Deana Johnson.**

- 29965, E-file is Not User Friendly – referred to Free File Fillable forms and program is now interactive.

**CONSENSUS: DROP**

- 29964, Free Fillable Forms, Form 2210 Complications – maybe there should be a better notification supplied before beginning the program that you will not be able to attach a PDF document.

**CONSENSUS: KEEP OPEN FOR MORE INFORMATION**

The rest of the new issues will be held over and discussed during the August call.

**Closing**

Meeting adjourned.

**Next Call: Thursday, August 21, 2014  
2 p.m. ET; 1 pm CT; Noon MT; 11 a.m. PT**

**Taxpayer Communications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
June 19, 2014**

**Designated Federal Officer**

- Jimerson, Susan                      Seattle, WA                      Designated Federal Officer

**Committee Members Present**

- Campbell, Stephanie              Farmington, MO              Member
- Chaney, Elizabeth                  Lansing MI                      Member
- Dossdall, Patricia                  Huntsville, AL                Member
- Jones, Gina                            Delhi, LA                        Member
- Kanack, Suze                          Riverton, WY                 Member
- Matthews, Jeanne                  South Park, PA                Member
- Scott-Bailey, Jacqueline          Columbia, SC                 Member
- Sorich, Samuel                      El Dorado Hills, CA         Member
- Tuchi, Ben                            Tucson, AZ                     Member
- VanSingel, Andrew                Brookfield, IL                Chair
- Webster, Walter                      Las Cruces, NM              Vice-chair

**Committee Members Absent**

- Swartz, Michael                    Austin, TX                      Member
- Watson, Theresa                    Jacksonville, AR                Member

**TAP Staff**

- Robb, Patti                           Milwaukee, WI                 Program Analyst
- Smiley, Ellen                       Milwaukee, WI                 Program Analyst
- Andrews, Sheila                    Indianapolis, IN                TAP Director

**Program Owner/SME**

- Sanders-Walsh, Carolyn          Tampa, FL                      Senior Tax Analyst

**TAS / Systemic Advocacy**

- Angeloff, Tammy                    Salt Lake City, UT            Local Taxpayer Advocate
- Johnson, Deana                      Covington, KY                Local Taxpayer Advocate

**Welcome/Open Meeting**

Susan Jimerson welcomed everyone and opened the meeting.

**Roll Call**

Quorum met.

### **Approve April Minutes**

The May minutes were approved by consensus.

### **DFO / Office Report**

Susan Jimerson announced the Joint Committee (JC) is meeting face-to-face in August so if your recommendations are close to being ready please send them forward. She thanked everyone who turned in an outreach report. If you didn't, please submit it as soon as possible.

Sheila Andrews said she has a few announcements. Rena Girinakis is getting a promotion and will be the Deputy National Taxpayer Advocate (DNTA), the second in command, effective June 30, 2014. Kim Stewart will be taking over as the Executive Director Systemic Advocacy (EDSA). This is a win-win situation since she has already some interaction and is aware of TAP. Stewart may be attending the JC meeting in Milwaukee in August.

Andrews talked about the first meeting next year. In past years we had the annual TAP training and meeting in one place. Due to the budget limitations, we had to hold individual regional committee meetings. The National Taxpayer Advocate has offered us the option of having one meeting again. Please let Suze Kanack, lead of the Annual Regional Meeting Training Committee (ARMTTC) know which type of meeting you prefer by next Tuesday. If there is an all one meeting, it will not be in Washington, D.C., due to budget constraints. We are also required to hold the in an IRS facility. Remember, the more the meeting costs, the more scrutiny it goes through. If we decide to hold one meeting, it must be reviewed and approved by the National Taxpayer Advocate, the Commissioner, and finally Treasury. They will all have to approve it. Congress said if the cost is over \$100,000 it has to be justified, and if we do have an all-member meeting, we will go over that threshold. Keep in mind, this will also mean less face-to-face meeting time because you will spend more time in training and moving around. This would also mean no JC meeting in the middle of the year. The staff recommends regional meetings, but the decision will ultimately be member driven. The regional meetings could be approved by the National Taxpayer Advocate.

Normally we do not approve overnight travel for outreach other than to attend the tax forums. However, one member was invited to ride along to do an outreach with their Local Taxpayer Advocate (LTA), and we decided it was important to foster the relationship between the members and their LTA. So if we have the money and another opportunity comes up like this one, we will approve it - if the budget allows. This scenario is an exception to the general rules.

### **Chair Report**

Andrew VanSingel said he was unable to attend the JC call in May but there were no major updates.

The Tax Forms and Publications Committee is looking for input regarding Publication 179, *Circular PR - Federal Tax Guide for Employers in Puerto Rico*. If you are familiar with this Publication please provide your feedback to Theresa Singleton.

### **Program Owner Report**

None

### **Subcommittee Updates**

- Fresh Start Initiatives (FSI)  
Gina Jones said the subcommittee met yesterday. There were several subject matter experts (SME) on the call but she was the only TAP member until the end. We wanted to discuss liens, the installment agreement, and the offer-in-compromise. The SMEs provided more information on liens. We are trying to schedule another call in a week so we can move forward.
- Identity (ID) Theft of Business  
Jeanne Matthews said they had a call last week. They have talked to many SMEs to date and reviewed a white paper to see if there was anything special to consider. Walter Webster wrote an initial draft referral and it's being circulated through the rest of the subcommittee. We hope to finalize it soon.
- Simplified Home Office Deduction (SHOD)  
Pat Dosedall said the SHOD subcommittee had a call last week. Carolyn Sanders-Walsh reviewed draft referral and provided valuable feedback. Dosedall will make changes and the subcommittee will review again. Hopefully the review will be done by email and then will be ready to go through quality review.
- Online Tool for the American Opportunity Credit (AOC)  
Jones said they completed their referral and it's currently in quality review.
- Ten Tax Tips for TAP  
Webster drafted the referral and is accepting comments. We hope to finalize it shortly.

### **Internal Communications Update**

Kanack said the 2013 annual report should go to publishing very soon. We will be sending the April and May newsletter to everyone via email – the April newsletter was posted to TAPSpace but was not emailed to everyone.

### **Outreach Update**

Webster said the Outreach Subcommittee met on June 11, 2014, and discussed the outreach PowerPoint presentation. He reminded everyone it's important to send your report to Ellen Smiley and Patti Robb. You can use the report or just list your information in an email if you don't use the form.

### **Case Resolution at the Forums**

Sam Sorich said TAP participated in four of the tax forums last year and many practitioners complained about the absence of the IRS case resolution room. It came up at every forum. We talked about this with staff and submitted a memo to Vicki Stevens and strongly recommended that they be reinstated at the forums this year. We were just notified the IRS decided to bring them back. The TAP voice was heard!

### **New Issue Screening**

- **Issue 28833 – Tax Calculator Use Social Security Income**

The submitter wanted a calculator on IRS.gov to help determine if social security is taxable. There is a calculator on the IRS website. Jones tested it and found it will only work on prior years, not the current year. She tried several different scenarios and it was correct but there was no way to see if your current year is taxable. Deana Johnson said maybe it's not available because of the tax law changes coming up? Sorich asked if it was really useful. Is it a hypothetical situation? Jones said you need to read the instructions and then go to your calculator. There are publications that tell you how to calculate that but then you have to do it manually. The calculator already there works very well and is accurate. Ellen Smiley said the tax laws changes generally come up at the end of the current year. To try to add a calculator for the current year could cause problems since it would only be speculative and taxpayers may rely on the information. You could put in your current information using a previous year to get an estimate.

CONSENSUS: DROP

- **28764, TAS – Create Escalation Policy in TAS**

There actually is an escalation policy in place in TAS and a taxpayer can speak to a supervisor. VanSingel said the procedures are in place but supervisors seldom return calls. However he added that was his experience on the practitioner priority line. This issue speaks specifically to TAS. Sorich said there seems to be merit in taking on this issue in some way – but how? Do we want to study this more? Dosdall volunteered to make random calls to the IRS toll-free number and the practitioner priority number, ask a question, and then try to see if she can speak to a supervisor. She will do it before the July conference call. More research is needed on what procedures are in process right now and are they followed?

CONSENSUS: Revisit during the July call.

- **Issue 28761, Send Duplicate Copies to Power of Attorney (POA)**

This issue is a little unclear. POA issues were addressed in the National Taxpayer Advocate's 2012 Annual Report to Congress and there is also a task force working on them. Staff will associate this issue with the SA Task Force issue. The IRS instructions say if you as a practitioner did not prepare the return, the IRS cannot speak to you.

CONSENSUS: Associate with SA issue.



### **Closing**

Kanack reminded everyone to let her know whether they want an all TAP meeting in one place or the individual regional meetings.

Susan closed the meeting.

**Next Call: Thursday, July 17, 2014  
2 p.m. ET; 1 p.m. CT; Noon MT; 11 a.m. PT**

**Taxpayer Communications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
May 15, 2014**

**Designated Federal Officer**

- Jimerson, Susan                      Seattle, WA                      Designated Federal Officer

**Committee Members Present**

- Chaney, Elizabeth                      Lansing MI                      Member
- Dossdall, Patricia                      Huntsville, AL                      Member
- Kanack, Suze                      Riverton, WY                      Member
- Matthews, Jeanne                      South Park, PA                      Member
- Sorich, Samuel                      El Dorado Hills, CA                      Member
- Swartz, Michael                      Austin, TX                      Member
- VanSingel, Andrew                      Brookfield, IL                      Chair
- Watson, Theresa                      Jacksonville, AR                      Member
- Webster, Walter                      Las Cruces, NM                      Vice-chair

**Committee Members Absent**

- Campbell, Stephanie                      Farmington, MO                      Member
- Jones, Gina                      Delhi, LA                      Member
- Scott-Bailey, Jacqueline                      Columbia, SC                      Member
- Tuchi, Ben                      Tucson, AZ                      Member

**TAP Staff**

- Robb, Patti                      Milwaukee, WI                      Program Analyst
- Smiley, Ellen                      Milwaukee, WI                      Program Analyst
- Andrews, Sheila                      Indianapolis, IN                      TAP Director
- Gold, Annie                      Houston, TX                      Administrative Assistant

**Program Owner/SME**

- Sanders-Walsh, Carolyn                      Tampa, FL                      Senior Tax Analyst

**TAS / Systemic Advocacy**

- Angeloff, Tammy                      Salt Lake City, UT                      Local Taxpayer Advocate
- Stevens, Vickie                      Seattle, WA                      Public Affairs Specialist

**Public**

- George, Phillip                      St. George, UT                      Member
- Butler, Tabatha

**Welcome/Open Meeting**

Susan Jimerson welcomed everyone and opened the meeting.

## **Roll Call**

Quorum met.

## **Approve April Minutes**

The Committee approved the April minutes by consensus.

## **DFO / Office Report**

Congratulations to Suze Kanack for her selection as Chair of the Regional Planning Committee. We will be soliciting for other volunteers to join the planning committee.

Andrew VanSingel, Gina Jones, and Walter Webster will be attending various tax forums this year. More information will be going out to them.

We are starting the interviews for new TAP members and alternate positions on Monday. Thanks to those who volunteered to help us interview these applicants.

## **Public Comments**

No comments

## **Chair Report**

VanSingel said there were no major updates from the Joint Committee. They are planning to have their face-to-face meeting in either Milwaukee or Indianapolis.

## **Program Owner Report**

Carolyn Sanders-Walsh thanked everyone for all their efforts on the subcommittees. She said she is looking forward to great recommendations to each issue.

## **Subcommittee Updates**

- **Fresh Start Initiatives (FSI)**

Theresa Watson – have not met since the last call. We will be meeting next week to discuss the additional answers we received from SME David Chapman.

- **Identity (ID) Theft of Business**

Jeanne Matthews said the subcommittee had a call last week. Sarah Plowman joined and gave us some more new information. We are still moving forward and will be putting together a list of questions for the states to put into the TaxExPRESS Newsletter for the State Departments of Revenue. Someone from Government Liaison will join our next call.

- **Simplified Home Office Deduction (SHOD)**

Pat Dosedall said the subcommittee held their call yesterday. They agreed on a project and goal statement and have identified a few recommendations. The goal is to finalize the referral within the next month. We received some very good information to help support our recommendations.



### **Internal Communications Update**

The TAP Newsletter is complete and posted to TAPSpace. We are working on putting the finishing touches on the annual report. Hopefully it will go to the IRS within the next month. The next project will be drafting procedures for responding to issue submitters.

### **Outreach Update**

Mike Swartz said the Outreach Committee met yesterday and is hoping for more statistics on who is and who is not reporting. They talked about simplifying the report, outreach activities, and the tax forums.

### **New Issue Screening**

- Issue 28514, Tracking – Applications of US Residency Certification  
Consensus to DROP
- Issue 29847, Create an Online Tool for Number of Years American Opportunity Credit Was Claimed

Under current IRS rules, an individual may claim the American Opportunity Credit (“AOC”) during the first four years of post-secondary education. After the fourth year of claiming the AOC, the taxpayer could still be eligible for the Lifetime Learning Credit, (“LLC”) which provides for a non-refundable tax credit, as opposed to the AOC, which is partially refundable (e.g., more advantageous as compared to the LLC). The challenge for taxpayers is knowing if they are still eligible for the AOC, or how many years they claimed the AOC for a qualifying dependent. The issue submitter proposed an online tool, which would allow taxpayers to enter some personal information, and obtain information on how many years they claimed the AOC. In my experience, this is a huge issue, especially at the VITA sites, where taxpayers are getting return preparation services from a different person every year, and the preparer does not have the ability to accurately obtain this information. If the taxpayer incorrectly claims the AOC, as opposed to the LLC, it could lead to a tax deficiency, which is something that could easily be avoided if an online tool was available. More info on the AOC can be found [here](#).

During last month’s call, there was a lively discussion on this issue. It is possible that comprehensive tax reform is on the horizon, which could change how the education credits are administered through the tax code. Nevertheless, we think that this is a project that is worthwhile; however, there were a number of individuals absent from the call, so I wanted to run this by the rest of the committee to gauge a level of interest. If this is something we want to move forward on, we can either table it until we finish this round of projects, or we can work it concurrently. If we move forward, I would be interested in seeing if anyone wants to work this issue.

Please email Robb, Smiley, and VanSingel with your thoughts.

- Issue 29530, IRS Website Provide Various Calculators  
Consensus to DROP

- Issue 29253, Identity Theft of Refund Prevention

This submitter seems to want an absolute bar on the use of tax refunds except to pay next year's taxes, but there may be child support, etc. And there is a checkbox on the return that any refund due should be applied to next year's taxes. This issue does not appear to have merit.

Consensus to DROP

- Issue 29865, IRS Tax Tips about TAP

[IRS Tax Tip 2014-24](#) lists the ten things to know about TAS (not TAP). It is published annually as a tax tip, and used in TAS outreach events. We felt that TAP could also do a similar publication which explains what TAP is, and issue it as a tax tip as well. The participants of the call thought this would be a worthy project to start, and something that we could start on immediately. With that being said, we would need to assemble a team to work this issue as well.

Walter Webster will work. Anyone else interested?

- Issue 28923, Centralization of Offices Creates Voids

The issue submitter expressed frustration that the current IRS structure of centralization has caused communication problems and should be addressed. The discussion on the call concluded that there would be significant and immediate push back from the IRS that this was a budget issue, and that there was nothing we could do about this issue. However, as TAP members, we felt it is our duty to still voice these concerns, even if we will not be able to make any change. This issue could take on any number of forms – for example, we could use this as an opportunity to promote some of the remote options, which are currently being piloted in several cities.

Like the other issues, we can either 1) start this issue now, in which we would need volunteers to start working the issue; or 2) we can table it until we get finished with our first set of projects.

Please email Robb, Smiley, and VanSingel with your thoughts.

### **Closing**

Susan closed the meeting.

**Next Call: Thursday, June 19, 2014**

**2 p.m. ET; 1 p.m. CT; Noon MT; 11 a.m. PT**



**Taxpayer Communications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
April 17, 2014**

**Designated Federal Officer**

- Jimerson, Susan                      Seattle, WA                      Designated Federal Officer

**Committee Members Present**

- Chaney, Elizabeth                      Lansing MI                      Member
- Jones, Gina                      Delhi, LA                      Member
- Kanack, Suze                      Riverton, WY                      Member
- Matthews, Jeanne                      South Park, PA                      Member
- Scott-Bailey, Jacqueline                      Columbia, SC                      Member
- Swartz, Michael                      Austin, TX                      Member
- Tuchi, Ben                      Tucson, AZ                      Member
- Webster, Walter                      Las Cruces, NM                      Vice-chair

**Committee Members Absent**

- Campbell, Stephanie                      Farmington, MO                      Member
- Dossdall, Patricia                      Huntsville, AL                      Member
- Sorich, Samuel                      El Dorado Hills, CA                      Member
- VanSingel, Andrew                      Brookfield, IL                      Chair
- Watson, Theresa                      Jacksonville, AR                      Member

**TAP Staff**

- Robb, Patti                      Milwaukee, WI                      Program Analyst
- Gold, Annie                      Houston, TX                      Administrative Assistant

**Program Owner/SME**

- Sanders-Walsh, Carolyn                      Tampa, FL                      Senior Tax Analyst

**TAS / Systemic Advocacy**

- Johnson, Deana                      Covington, KY                      Local Taxpayer Advocate
- Stevens, Vickie                      Seattle, WA                      Public Affairs Specialist

**Welcome/Open Meeting**

Susan Jimerson welcomed everyone and opened the meeting.

**Roll Call**

Quorum met.

**Approve March Face-to-Face Minutes**

Walter Webster announced he is leading the call today as the Chair is unavailable. The March minutes were approved as submitted.

### **DFO/Office Report**

Jimerson thanked everyone who joined us in Jacksonville for the Orientation and the Taxpayer Communications Project Committee face-to-face meeting. It was a great meeting. Annie Gold is still working on the travel vouchers so please make sure you provide the necessary receipts so she the vouchers can be processed. Gold emailed the direct deposit form to everyone. The certified financial institution does not have to be certified (Section 3). Please complete the other applicable sections and send it to Gold. Reimbursement paper checks are not an option. It is all direct deposit now.

We just closed the recruitment application period. We received 386 final applications. The staff will rank them next week to determine who will be interviewed. The interviews will take place the week of May 12, 2014. The interview team is made up of a manager, the LTA and a TAP member. This makes for well-balanced input and scoring. We will be sending a solicitation for volunteers to assist in the interviewing. Each interview takes about an hour so please think about volunteering.

We will also send a solicitation for members who might be interested in joining the Regional Planning Committee. They do the majority of plans for the face-to-face meeting.

### **Public Comments**

None

### **Chair Report**

Webster said the Joint Committee (JC) did not come to consensus to elevate Issue 20659, Retirement Tax Facts. It is being sent back for more specific information. Mike Swartz and Andrew VanSingel will meet to discuss and make it more specific with their recommendations for the IRS. We hope to send it back to the JC for review during the May meeting.

The responses to the survey from our face-to-face meeting were consolidated. The comments are also included. Take a look at it to see where we can improve.

### **Subcommittee Updates**

- **Fresh Start Initiatives (FSI)**
  1. Provide constructive feedback on effectiveness of current initiatives:  
During face to face meeting, we developed a list of questions and additional information which we felt pertinent to determine effectiveness. David Chapman responded to the requests with some survey stats, copies of the proposed 'stuffers' to be included with collection letters, and their strategic plan for marketing the initiatives. We were a little disappointed in some of the responses, in that they stated that the information we requested was not available – in particular the statistics on notice of lien withdrawals requested vs. the number accepted. They could only tell us that the numbers of each had increased significantly since the Commissioner announced the initiatives

in 2011. We are pushing further to get more information on those stats, believing that the information actually is available, but definitely that if it is not being recorded that it should be.

I reviewed the 'stuffers' and followed the directions stated on each – they highly recommend the pay immediately option, but has other alternatives if you cannot pay in full. Once you click on the 'if you cannot pay' link, the only two options available are the installment agreement and the OIC. Without prior knowledge of the two programs, a taxpayer who has no current income, or very limited income, and cannot make a monthly payment in an installment agreement would believe there is no option for them and would cease even reading communications with the IRS. This is when they would fall prey to the 'ambulance chasers of tax debts' that advertise they can make all the debts disappear for just pennies on the dollar.

We requested information on examples of the external print material for envelopes and were told that this project is still in the initial stages and the information wasn't available at this time. So we will await their proposals on this topic.

We had requested the availability of the Online Payment Agreement flyer that was presented at the face-to-face. It's Publication 5123 and should be available in July of this year according to their strategic marketing plan.

We've requested additional information regarding the actual time it takes for the processing of a request for Notice of Federal Tax Lien withdrawal. It's published that the processing time is 45 days, but experience proves otherwise. The actual stats will further determine whether we push for improving the processing time or simply that they publish the actual time it requires rather than the statement of 45 days.

2. Suggest new ideas for future initiatives:

Possibility of increasing the lien threshold above \$10,000. We have requested additional information what information was used to increase the current threshold from \$5,000 to \$10,000. Their initial response was that the information was based on inflationary increase provided by the Bureau of Labor Statistics inflation calculator and the threshold as-is remains relevant. We are going to push for more details and information on this, and possibly request that threshold be examined and possibly raised again.

We want to move forward with the request to waive the user fee for lower income thresholds regarding the Installment Agreement Request. Although they do have reduced user fees for lower incomes, the OIC program provides for a total waiver of fees for certain income levels – so we will propose a similar program for the Installment Agreement. We have not received any addition information on our request to look into providing streamline payment

programs for businesses that were still currently in business and operating vs. the same option available for businesses that had closed.

3. Suggestions for marketing current and future Fresh Start Initiatives: Current strategic plan seems adequate at first look, but we haven't actually had time to detail their plan as yet, since we just received it. They had requested a possible name change to the 'fresh start initiatives' but we feel that we need further review of the current information provided as well as the additional information that we have requested before we can begin that section of the project statement.

- **Identity (ID) Theft of Business**

Subject Matter Expert Vickie Hasty, Senior Management Analyst, Privacy, Government Liaison and Disclosure (PGLD) gave us a presentation at the face-to-face meeting. We have six things to look at:

1. How can businesses reduce their organization's Employer Identification Number (EIN) exposure?
2. How can the IRS reduce the number of fictitious EINs being established?
3. What kind of business ID theft outreach is needed from the IRS?
4. In light of disclosure rules and privacy concerns, how can IRS work with other federal and state agencies to mitigate our risk of ID theft? Which agencies?
5. In light of disclosure rules and privacy concerns, how can IRS work with other federal or state agencies when we've identified that ID theft has occurred? Which agencies?
6. We've limited the number of EINs to one request per day, per requester. Should we limit it further?

We submitted a list of questions and action items and are currently waiting for more information. Chief, Office of Identity Protection, Disclosure, Rob Alexander joined one of our conference calls and gave us responses to a lot of our questions. Of course each response made for more questions. We are checking on the types of information exchanged between the states and the IRS. Sarah Plowman, SB/SE, Senior Tax Analyst, BMF ID Theft will be on our May call and she should be able to answer some of the questions out of Rob's scope. Carolyn Sanders-Walsh is also going to arrange for other SMEs to join our calls.

- **Simplified Home Office Deduction (SHOD)**

Ben Tuchi gave a brief update from yesterday's conference call. The intent is to reduce the need for Schedule C filers to keep highly detailed home office support documents and instead take a flat \$1,500 deduction. We are trying to determine ways to disseminate information throughout the United States, i.e. newspapers or another form of media or social media distribution. The people who would get the most out of this would probably be very small businesses. Our intent is to try to get to these taxpayers to let them know about this option.

We requested statistics to get the number of these filers. We were told most of the statistics are two years old, so it will take a while before we can find out how many took advantage of the SHOD this past year.

### **Internal Communications Update**

Patti Robb said the Committee is very close to completing the 2013 annual report. Dan Halleman is the new editor for the newsletter.

### **Outreach Update**

The Outreach subcommittee met on April 9 and talked about our expectation and goals. We are talking about improving the hourly/outreach report. We will take a look at the form to see if it can be simplified. We talked about attending the Tax Forums and the possibility of having a table this year. We need to promote TAP more – about what we do and how we do it.

Vicki Stevens manages tax forums for TAS and said she does have an information table reserved for TAP at the forums. Otis Simpson, Program Analyst in Washington, D.C., will coordinate with the members to ensure there will be members at each forum. The lack of a case resolution room was a big issue last year. This Committee wrote a memorandum requesting the IRS reinstate the case resolution room and Stevens elevated it. The Commissioner and Deputy Commissioner are very supportive of it, however we won't know the final outcome until we get their response. The case resolution room has representatives from all the major organizations of the IRS to help practitioners resolve their most difficult cases on the spot. The practitioners were disappointed they could not meet face-to-face to get their cases resolved.

Webster added there will be five tax forums this year:

- July 1-3, 2014 in Chicago;
- July 15-17, 2014 in San Diego;
- July 22-24, 2014 in New Orleans;
- August 19-21, 2014 in Washington at National Harbor; and
- August 26-28, 2014 in Orlando.

If one of the forums is in your area, please consider attending on behalf of TAP to help get TAP information out there. The staff will send out solicitations to members who are close to the forum, but the travel budget is limited.

Mike Swartz attended the forum in Dallas last year and agreed the lack of the case resolution room was a huge issue. And a lot of the attendees came to us thinking we were TAS. There is a lot of confusion about the difference between TAP and TAS. The tax forums are a great outreach opportunity.

### **New Issue Screening – to be discussed at the next meeting**

- Issue 29847, Create an Online Tool for Number of Years American Opportunity Credit was Claimed
- Issue 29865, IRS Tax Tips about TAP



- Issue 29530, IRS Website Provide Various Calculators
- Issue 29253, Identity Theft of Refund Prevention
- Issue 28923, Centralization of Offices Creates Voids

### **Mentor/Mentee**

Webster said he is the mentor for Elizabeth Chaney. They have been in communication and there has been a good exchange. This is a two-way street so if you as a mentee need help or if mentors have information to share, please reach out.

### **Closing**

Susan closed the meeting.

**Next Call: Thursday, May 15, 2014**

**2 p.m. ET; 1 p.m. CT; Noon MT; 11 a.m. PT**



**Taxpayer Communications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
March 27-28, 2014**

**Thursday, March 27, 2014**

**Designated Federal Officer**

- Jimerson, Susan                      Seattle, WA                      Designated Federal Officer

**Committee Members Present**

- Chaney, Elizabeth                      Lansing MI                      Member
- Dossdall, Patricia                      Huntsville, AL                      Member
- Jones, Gina                      Delhi, LA                      Member
- Kanack, Suze                      Riverton, WY                      Member
- Matthews, Jeanne                      South Park, PA                      Member
- Scott-Bailey, Jacqueline                      Columbia, SC                      Member
- Swartz, Michael                      Austin, TX                      Member
- Tuchi, Ben                      Tucson, AZ                      Member
- VanSingel, Andrew                      Brookfield, IL                      Chair
- Watson, Theresa                      Jacksonville, AR                      Member
- Webster, Walter                      Las Cruces, NM                      Vice-chair

**Committee Members Absent**

- Campbell, Stephanie                      Farmington, MO                      Member
- Sorich, Samuel                      El Dorado Hills, CA                      Member

**TAP Staff**

- Robb, Patti                      Milwaukee, WI                      Program Analyst
- Smiley, Ellen                      Milwaukee, WI                      Program Analyst

**Program Owner/SME**

- Sanders-Walsh, Carolyn                      Tampa, FL                      Senior Tax Analyst

**Opening/Welcome**

Quorum present

**Public Comments**

None

**2013 Issues – Responses Received**

- 26409 – Identity Theft of Business Taxpayers – Mike Swartz gave a quick overview of the 2013 issue. The subcommittee elevated a non-recommendation

referral (advised they would watch for examples and when identified, would forward to the IRS). An IRS response was received thanking TAP for their diligence and, although no formal recommendation was done, saying TAP did provide insight on the need for continued discussion. This is an issue that has yet to be fully explored and they appreciated the time TAP took to research this issue.

This issue is reassigned to the Taxpayer Communications Committee (TCC) for 2014 with a more explicit focus.

- 26417 – Increase Use of Online Payment Agreement – Walter Webster said the referral was sent to the IRS in June 2013 with five proposed solutions:
  1. Improve training on availability – under consideration
  2. Improve instructions in VITA / TCE – under consideration
  3. Provide easy to find links – under consideration
  4. Define acronyms and terminology – partially accepted
  5. Toll-free scripts – this was resolved prior to elevation

Staff will monitor the progress on the recommendations and will keep the committee updated.

- 26409 – Technology for Outreach and Education – Rich Bilancia said they proposed several solutions; two are under consideration, one is partially accepted, and three were accepted.

### **2013 Issues – Current Status**

- 23725 – IRS Website Chat Feature – still with IRS being considered
- 26381 – HTML Format – still with IRS being considered
- 20659 – Add Retirement Tax Facts – came back from the Attorney Advisors recently and will be reviewed on the next JC call
- 28429 – Case Resolution Room at Tax Forums – response expected in next week or two
- 26615 – Allow Comments on Customer Service – this issue is being dropped for the time being due to budget and other current considerations
- 27496 – Disclosure Procedures – this issue arose during the recent IRS non-profit snafu. A Texas organization had their donor list published. This was entered as an issue to look at in a larger perspective – what exactly are the procedures and follow up? The subcommittee identified a list of questions. We have received no response to our questions due to one excuse or another. Swartz plans to keep the issue alive until something pops. Elizabeth Chaney said she will contact someone she knows in the disclosure area. (Mike Swartz, Mark Marshalek, Rodger Lees were the prior subcommittee members)

Action: Talk to Sheila to see what is happening with this issue? Has a subject matter expert been identified to talk to Swartz?

An “example” referral with instructions was handed out to Committee members.

### **Subcommittee Breakouts**

The subcommittees broke apart to discuss and brainstorm their issues.

The full committee came together at the end of the day to give a brief report out on their progress. A more in-depth report will be done toward the end of the meeting tomorrow.

### **New Issue Screening**

- Issue 26338, Online EIN Assistant – system is taken down at the end of the year for a few days. **DROP**
- Issue 28620, Return Processing – TAS Identity Theft Process. **DROP**
- Issue 26872, Illegals are Using ITIN to get Child Tax Credit. **DROP**

### **2013 Taxpayer Communications Parking Lot**

- Issue 26380, Preparer Testing. **DROP**
- Issue 27579, Put Late Filing Calculator on IRS.gov. Check to see if the options discussed would be cost prohibitive. **KEEP IN PARKING LOT**
- Issue 22274, Make Estimated Payment Information available on IRS.gov. **KEEP IN PARKING LOT TO RETEST AGAIN**

**Friday, March 28, 2014**

**Roll Call**

Quorum was present (see roll call from Thursday – today is the same)

**Public Comments**

None

**Mentoring**

Mentoring was discussed briefly. All the new members have been in contact with their mentors and the interaction will continue.

**Travel Procedures**

Travel was covered during Orientation on Wednesday so it was not discussed again.

**Outreach**

Walter Webster talked about the Outreach and Hours Report and stressed the importance of completing them each month and turning them in. He also gave instructions how to complete the spreadsheet.

**Subcommittee Breakout Reports**

**Fresh Start Initiatives**

Subcommittee Members: Gina Jones, lead, Elizabeth Chaney, Andrew VanSingel, Sam Sorich, Theresa Watson,  
SME: David Chapman, SB/SE

Requested information from IRS – doc request on 11 items to determine effectiveness of FSI.

Proposals being considered

1. Request availability of In-Business lien withdrawal for Trust Fund Liabilities
2. Allow fee waiver of IA for low income – similar to waiver for OIC
3. Background info on lien threshold increase from \$5,000 to \$10,000 – possible increase to lien threshold
4. Market Pub 5123 OPA availability to public and ALL practitioners (currently is only for internal and for VITA)

Future – market the OIC and CNC for those who cannot pay.

Member Homework:

- Review OIC tool now provided by IRS
- Review IRS YouTube Videos

- Review lien survey info in the 2012 NTA report to congress.

We recommend the TAP committee include criteria for measuring success of TAP recommendations within our report. Track impact of improvements of services and measure the success or failure.

### **Business Identity Theft**

Subcommittee Members: Jeanne Matthews, lead, Mike Swartz, Walter Webster, Jackie Scott-Bailey

Subject Matter Expert: Vickie Hasty, Senior Management Analyst, Privacy, Government Liaison and Disclosure (PGLD) in person; Phillip Oliver, PGLD, Program Analyst on the phone; Sarah Plowman, SB/SE, Senior Tax Analyst, BMF ID Theft on the phone

The subcommittee was given a PowerPoint Presentation with their assignments identified. They are looking at six areas:

1. How can businesses reduce their organization's Employer Identification Number (EIN) exposure?
2. How can the IRS reduce the number of fictitious EINs being established?
3. What kind of business ID theft outreach is needed from the IRS?
4. In light of disclosure rules and privacy concerns, how can IRS work with other federal and state agencies to mitigate our risk of ID theft? Which agencies?
5. In light of disclosure rules and privacy concerns, how can IRS work with other federal or state agencies when we've identified that ID theft has occurred? Which agencies?
6. We've limited the number of EINs to one request per day, per requester. Should we limit it further?

We brainstormed and came up with a good list of questions and research requested. We need to know how the EIN process works before we can get into more depth.

### **Simplified Home Office Deductions**

Subcommittee Members: Patricia Dossall, lead, Suze M. Kanack, Ben Tuchi, Stephanie Campbell

SME:

Audience: Small Business Owners – Schedule C Filers (new and returning)

Goals:

- Plain English
- Accessibility
- Timeliness

Resources (Partners):

- IRS need to partner with other government resources
  - Department of Labor
  - Department of Health and Human Services
  - Social Security Administration
  - SBA and Small Business Development
  - SCORE
  - Banks and credit Unions
  - Councils on Aging
  - Department of Education

Proposals:

- Make a video on IRS Website for Small Business
- Why is it Important for taxpayers (W-I-I-I-F-T)
  - Save time
  - Save money

New Avenues:

- Newspapers (daily and weekly)
- Commercial Websites (i.e., ETSY)
- Software Inclusion

How many Schedule C filers for 2013?

How many Schedule C filers are not using a tax preparer?

How many Schedule C filers filed electronically?

How many used the simplified home deduction?

**Meeting Adjourned**



**Taxpayer Communications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
February 20, 2014**

**Designated Federal Officer**

- |                  |                  |                            |
|------------------|------------------|----------------------------|
| • Susan Jimerson | Seattle, WA      | Designated Federal Officer |
| • Yvette Jackson | Philadelphia, PA | Acting Chief, TAP West     |

**Attendance**

- |                           |                     |              |
|---------------------------|---------------------|--------------|
| • Elizabeth Chaney        | Lansing, MI         | Panel Member |
| • Patricia Dossdall       | Huntsville, AL      | Panel Member |
| • Gina Jones              | Delhi, LA           | Panel Member |
| • Suze Kanack             | Riverton, WY        | Panel Member |
| • Jeanne Matthews         | South Park, PA      | Panel Member |
| • Jacqueline Scott-Bailey | Columbia, SC        | Panel Member |
| • Samuel Sorich           | El Dorado Hills, CA | Panel Member |
| • Ben Tuchi               | Tucson, AZ          | Panel Member |
| • Andrew VanSingel        | Brookfield, IL      | Chair        |
| • Theresa Watson          | Jacksonville, AR    | Panel Member |
| • Walter Webster          | Las Cruces, NM      | Panel Member |

**Members Absent**

- |                      |                |              |
|----------------------|----------------|--------------|
| • Stephanie Campbell | Farmington, MO | Panel Member |
| • Michael Swartz     | Austin, TX     | Panel Member |

**Staff**

- |                  |                  |                 |
|------------------|------------------|-----------------|
| • Sheila Andrews | Indianapolis, IN | TAP Director    |
| • Ellen Smiley   | Milwaukee, WI    | Program Analyst |
| • Annie Gold     | Houston, TX      | TAP Secretary   |

**Program Owner**

- |                         |               |                           |
|-------------------------|---------------|---------------------------|
| • Carolyn Sanders-Walsh | Tampa, FL     | Program Owner             |
| • Deana Johnson         | Covington, KY | Local Taxpayer Advocate   |
| • Vicky Stevens         | Seattle, WA   | Public Affairs Specialist |

**Guests**

- |                 |             |                       |
|-----------------|-------------|-----------------------|
| • Rob Alexander | Atlanta, GA | Subject Matter Expert |
| • David Chapman | Augusta, GA | Subject Matter Expert |



### **Opening/Welcome**

Susan Jimerson opened the meeting and welcomed everyone to the call. She introduced Yvette Jackson who is Acting Chief, TAP West, for 60 days while Jimerson is on a detail. Jackson said she is coming from the Taxpayer Advocate Service (TAS), has 26 years of IRS experience, and hopes to be an asset to the Committee.

Jimerson added the Committee also has a new member Jacqueline (Jackie) Scott-Bailey from South Carolina. James Doty, South Carolina, resigned. Scott-Bailey shared some information and said she is happy to be a part of TAP.

### **Roll Call**

Quorum met.

### **Public Input**

None

### **Introductions**

Chair Andrew VanSingel welcomed everyone. He reminded everyone to mute their phone when not talking. It can be done by pressing \*6, and to unmute press \*6 again.

### **Approve January Minutes**

The minutes from the January call were approved as submitted by consensus.

### **Project focus**

Small Business/Self-Employed (SB/SE) Program Owner Carolyn Sanders-Walsh introduced David Chapman, Program Manager with Enterprise Collection Strategy (ECS) and he is the subject matter expert for the Fresh Start Initiative issue:

#### **The Fresh Start Initiative**

Chapman said ECS works with Wage and Investment (W&I) and Field Collections. Fresh Start was originally developed to help struggling taxpayers with their tax liability in 2011. Additional steps were announced in March and May of 2012.

Some program highlights and impact of changes:

- **Installment Agreement** – This is an option for taxpayers who cannot pay their entire tax bill by the due date. Changes made to the installment agreement (IA) gave taxpayers time to catch up on their back taxes. The threshold for using a streamline installment agreement (SLIA) and not having to supply the IRS with a financial statement was raised from \$25,000 to \$50,000. The maximum term was raised to 72 months from the prior 60 months. It also created easier access





for struggling small businesses. Now small businesses with a \$25,000 or less liability can participate in an SLIA. Before the Fresh Start Initiative, only small businesses with a \$10,000 liability could participate. The small businesses have 24 months to pay under this type of agreement. It is available for all types of businesses; sole-proprietorships; partnership, LLCs, and Corporations. If a small business owes more than \$25,000, they can qualify if they pay to get their balance below the \$25,000 threshold. However, they must agree to direct debit to participate - the money is taken directly out of their bank account. Another good thing is the Online Payment Agreement (OPA). The small business taxpayer can go online without calling or contacting the IRS, even before their taxes are assessed, to set up an OPA and get confirmation it has been approved. This enhancement is ready to stand up on March 31, 2014.

- **Offer-In-Compromise** – This is an agreement between the taxpayer and the IRS to settle for less than the full amount owed to the IRS. An Offer-in-Compromise (OIC) is subject to acceptance based on legal requirements. The offer will not be accepted if the IRS believes the liability can be paid in full by any other means. The IRS looks at the taxpayer's financial ability, including assets, as means of being able to pay the debt. Some of the changes in the OIC initiative included expanding the streamline OIC. Taxpayers with annual income up to \$100,000 can participate if their tax liability is less than \$50,000. That is doubled from the prior limit of \$25,000. It also adds more flexibility to the financial side for determining reasonable figures for distressed taxpayers. Another tool available as of March 2013 is the OIC pre-qualifier. A practitioner or taxpayer can go online and enter their information at IRS.gov. The system will let them know if they are a candidate for the OIC and will direct them to where they need to go to submit an OIC.

- **Lien changes** – The dollar threshold increased from \$5,000 to \$10,000 which resulted in fewer liens filed. It is also easier for a taxpayer to obtain a lien withdrawal after paying the tax bill in full. It also allows lien withdrawals when the taxpayer enters into a direct debit installment agreement. Currently there are no new fresh start initiatives on the horizon.

There are several program managers in Collection Policy and each one of them has their own program. If the program owner you speak with is not the owner for that particular program, your questions will be answered by the correct program owner. The initiatives are generated administratively and none require legislative changes. The goal is to find ways to help taxpayers resolve their tax liability personally. A lot of people shy away from the IRS so the challenge is to get them to recognize the resources and tools available.

**ACTION:** There are a lot of outreach materials available for the public and Chapman will put some together and share with the Committee.



There are a lot of different areas for you to consider addressing. Some of interest would be:

- The taxpayers ability to pay a debt;
- Using OIC and IA as tools;
- A tax lien is a public notice and affects the taxpayer's credit rating;
- Think about different ways a taxpayer could pay a debt in that type of arena; and
- Look on IRS.gov to see how it is set up. That would give you the most current information on the guidelines available there.

Continue to gather information and if questions arise, submit them to your program analysts – Ellen Smiley and Patti Robb.

- **Business ID Theft** – Rob Alexander is the Chief, Office of Identity Protection, in the Disclosure Division. He explained business ID theft is relatively new on the radar and they have started seeing affected business returns. The thieves are using the employer identification number (EIN) to perpetuate business ID theft and are also claiming refundable credits. Business ID theft is more complex – a step higher than individual ID theft – and affects more functions and divisions. A useful tool is the business tracking indicator if they believe there has been ID theft. Alexander said his office developed Form 14039-B, *Identity Theft Affidavit*. It is not a public form. The IRS will issue it after speaking with the business representative if they suspect business ID theft. We are developing a checklist for the website; what questions to ask and what to tell clients if their personal accounts are breached.

### **Simplified Home Office Deduction**

Sanders-Walsh explained Simplified Home Office Deduction is a program that helps small business owners to deduct allowable expenses. This program is aimed at small businesses who are without access to a paid tax professional. These folks are difficult to reach and it is a challenge. They usually don't belong to organizations, don't use the Internet, don't get newsletters, etc., so they just aren't as aware of what information is out there. We are looking at what they do have access to such as small business tax workshops. The information is out there but we need to find partners to help us get the information to those small businesses.

National Taxpayer Advocate Nina Olson spoke about these issues in her 2014 Annual Report to Congress.

### **New Issue Screening**

The New Issue Screening Subcommittee will review grassroots issues submitted by taxpayers. They will bring their recommendations to the full Committee to determine whether the group as a whole thinks it should be worked, dropped, or put in the parking lot until there is time to work.



### **Quality Review**

There are only two members on this subcommittee and it would be better to have one more. They review the Committee recommendations for format, grammar, punctuation, etc. Pat Dossdall volunteered to join the subcommittee.

### **Vice-chair Election**

Suze Kanack cannot be the Committee Vice-chair as she is now Chair of the Internal Communications Committee. Walter Webster and Pat Dossdall are the candidates running so please send Ellen Smiley an email with your vote. She will let everyone know the final outcome.

### **Travel**

The face-to-face meeting is approaching very quickly and some members still need to submit their travel preference form and credit card information to Secretary Annie Gold.

### **Miscellaneous**

There is no conference call in March due to the face-to-face meeting in Jacksonville, FL.

Please send Smiley an email to let her know which issue you would like to work. Include your first and second choice.

### **Closing**

Jimerson thanked everyone on the call. The end of the month is almost here so Smiley and Robb will be looking for your outreach reports. If you did not do any outreach activities, just report the time spent working on research, calls, and emails.

Business cards were ordered and it takes about a week for printing, so they will be mailed soon.

Meeting adjourned.



**Taxpayer Communications Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
January 23, 2014**

**Designated Federal Officer**

- Jimerson, Susan                      Seattle, WA                      Designated Federal Officer

**Committee Members Present**

- Campbell, Stephanie              Farmington, MO              Member
- Chaney, Elizabeth                  Lansing MI                      Member
- Dossdall, Patricia                  Huntsville, AL                Member
- Jones, Gina                          Delhi, LA                        Member
- Kanack, Suze                        Riverton, WY                 Member
- Matthews, Jeanne                  South Park, PA                Member
- Sorich, Samuel                      El Dorado Hills, CA         Member
- Tuchi, Ben                          Tucson, AZ                      Member
- VanSingel, Andrew                Brookfield, IL                Chair
- Watson, Theresa                    Jacksonville, AR               Member
- Webster, Walter                      Las Cruces, NM               Member

**Committee Members Absent**

- Doty, James                        Charleston, SC                Member
- Swartz, Michael                    Austin, TX                      Member

**TAP Staff**

- Robb, Patti                         Milwaukee, WI                Program Analyst
- Smiley, Ellen                      Milwaukee, WI                Program Analyst
- Gold, Annie                        Houston, TX                  Note Taker
- Andrews, Sheila                  Indianapolis, IN                TAP Director

**Program Owner/SME**

- Sanders-Walsh, Carolyn           Tampa, FL                      Senior Tax Analyst

**Portfolio Advisor**

- Johnson, Deana                      Business ID Theft / Employer Identification Number

**Opening/Welcome**

Susan Jimerson welcomed everyone to the Committee's first Official meeting.

**Roll Call**

Quorum met.



## **Public Input**

None

## **Introductions**

Sheila Andrews introduced herself. She welcomed the new members to the call. She also thanked the returning members for their dedication and is looking forward to working with everyone.

The staff and members introduced themselves as well.

Susan Jimerson, Seattle, WA – Designated Federal Officer  
Ellen Smiley/Patti Robb, Milwaukee, WI – Your Program Analysts  
Annie Gold, Houston, TX – Administrative Assistant

Returning members to Taxpayer Communications Committee (TCC) – Stephanie Campbell, Suze Kanack, Walter Webster, Sam Sorich, and Teresa Watson

Returning TAP members but new to TCC – Ben Tuchi and Patricia Dossdall

New members to TAP – Jeanne Matthews, Andrew VanSingel, Elizabeth Chaney, and Gina Jones

Program Owner – Carolyn Sanders-Walsh, Small Business/Self-Employed (SB/SE) Senior Tax Analyst

Portfolio Advisor – Deana Johnson, Local Taxpayer Advocate, Covington, KY

## **Project Overview**

Following are the four SB/SE issues to be worked during 2014:

1. Business ID Theft
2. Fresh Start Initiative
3. Simplified Home Office Deductions
4. Information Reporting and Document Matching Program (IRDM)

There are also a couple issues carried over from 2013 the Committee may continue to work.

The four issues will be discussed in more depth during the February 20, 2014 conference call. Then you will have a chance to determine what area interests you and you can work on that issue.

## **Committee Decisions**

Jimerson explained the Committee must determine a time for their conference calls for the rest of the year, determine quorum, assign members to several internal subcommittees, and also elect a Chair and Vice-Chair. She gave a brief overview of the leadership responsibilities.



## Decisions:

Chair: Andrew VanSingel

Vice-chair: Suze Kanack

Quorum will be 50 percent plus 1.

Conference Calls: Third Thursday of each month,  
2 p.m. ET, 1 p.m. CT, Noon MT, 11 a.m. PT

If any of your contact information changes; address, phone numbers, or email address, make sure you let Smiley and Robb know immediately.

[Ellen.P.Smiley@irs.gov](mailto:Ellen.P.Smiley@irs.gov) (414) 231-2369

[Patricia.J.Robb@irs.gov](mailto:Patricia.J.Robb@irs.gov) (414) 231-2362

General office number (414) 231-2360

The Taxpayer Communications Project Committee face-to-face meeting (**pending final approval**) is scheduled for March 26-28, 2014 in Jacksonville, FL. Travel to Jacksonville will be Tuesday, March 25, 2014 as the meeting will begin at 8 a.m. on Wednesday. The meeting will run all day on Thursday and until Noon on Friday. You will travel home on Friday afternoon.

Reminder to each member; please forward your travel information for the face-to-face meeting to Gold as she will be making all the travel arrangements.

Internal Subcommittees:

### **Quality Review Subcommittee** (need 3 members)

- Walter Webster
- Elizabeth Chaney

### **Screening Subcommittee** (need 6 members)

- Sam Sorich, lead
- Theresa Watson
- Ben Tuchi
- Andrew VanSingel (chair)
- Gina Jones

### **Internal Communications Committee**

- Jeanne Matthews
- Suze Kanack
- Pat Dosedall



**Closing**

Jimerson closed the meeting.

**Next meeting: Thursday, February 20, 2014  
2 p.m. ET; 1 p.m. CT; Noon MT; 11 a.m. PT**