



Taxpayer Communications Project Committee Meeting Minutes

- November 17, 2016
 - October 20, 2016
 - September 15, 2016
 - August 25, 2016
 - July 21, 2016
 - June 16, 2016
 - May 19, 2016
 - April 21, 2016
 - March 17, 2016
-

Taxpayer Communications Project Committee Taxpayer Advocacy Panel (TAP) Meeting Minutes November 17, 2016

Designated Federal Officer

- Susan Jimerson Designated Federal Officer (DFO)

Attendance

- | | | |
|-------------------|------------------|--------|
| • Ellen Bemis | Presque Isle, ME | Member |
| • Victor Frausto | El Paso, TX | Member |
| • Scott Hall | Louisville, KY | Member |
| • Gina Jones | Delhi, LA | Member |
| • Jeanne Matthews | South Park, PA | Chair |
| • Gail Reese | Buckeye, AZ | Member |
| • Stephen Webber | Glendale, CA | Member |

Members Absent

- | | | |
|---------------------|----------------|------------|
| • Gary Hoff | Hot Spring, AR | Vice Chair |
| • Larry Meade | Sacramento, CA | Member |
| • Terrence Randolph | New Market, AL | Member |
| • Ruth Tsujimura | Honolulu, HI | Member |

Staff

- Sheila Andrews, TAP Director
- Antoinette "Toni" Ross, TAP Analyst
- Carolyn Sanders-Walsh, SB/SE
- Tamikio Bohler, W&I
- Deanna Johnson, TAS



- Annie Gold, TAP Management Assistant

Roll Call

Quorum was met.

Opening/Welcome DFO Report – Susan Jimerson

Jimerson welcomed everyone to the meeting. The end of TAP year 2016 is approaching. All Activity Reports should be submitted in order to be included in the Annual Report. The Joint Committee (JC) will be having their final meeting on Wednesday, November 30, 2016 at 1 p.m. EST. Members are encouraged to sit in on the call. There will be information on the referrals shared and what is going on next year. Expression of gratitude was shared with the committee's returning members and Jimerson is looking forward to working with the new members coming aboard next year.

Ross gave a review of the agenda.

National Office Report – Sheila Andrews

Andrews expressed her appreciation for all the hard work the members have done. The retiring members will be missed. Gina Jones for your leadership, Jeanne Matthews – top hours in TAP, and Stephen Webber for all your hard work in TAP.

- Finalization of the elections to determine what committee members will be on. First choice selections will try to be honored. The committees are balanced out with returning and new members. Some members will have to get their second choice selections. The notifications will be sent out sometime next week.
- The second week of January was designated as the week for the Face to Face Meeting. Due to some of the changes such as The Protecting Americans from Tax Hikes Act of 2015 (PATH Act) this may not be the best week. This will be part of the discussion at the JC's meeting. With the Holiday approaching there is a delay in getting the package approved. The new member package has to go to the National Taxpayer Advocate, Commissioner and the Department of the Treasury for approval. Notification will be shared with members as soon as the information is available.

Chair Report – Jeanne Matthews

Matthews stated the committee members should send their preferred date to have the Face to Face meeting to her. This is to assist in the discussion with the JC when the date for the Face to Face meeting is brought up. A reminder to keep track of outreach hours and all hours worked on TAP in the month of December.

Approval of Minutes

October 2016 minutes were approved.

Members of the Public



None present. Matthews encouraged the members to invite members of the public to join in on the TAP monthly calls.

Program Owners

Tamikio Bohler and Carolyn Sanders-Walsh stated there were no updates.

Subcommittee A – Report out by Gina Jones

Jones stated there were no updates at this time.

Subcommittee B – Gail Reese

Reese stated there were no updates.

Screening Committee Update – Gail Reese

Reese stated Issue 34733 *Income Reporting Guidelines*, is a valid issue but no response has been received back from IRS the subcommittee recommended the issue be dropped. Ross will add the committee's thoughts in Systemic Advocacy Management System (SAMS) with a note.

Decision: Consensus Full Committee Issue 34733 Dropped, with annotation in the SAMS why it is being dropped.

Outreach report – Jeanne Matthews for Gary Hoff

Matthews reminded members to keep track of hours worked in December and January. Make sure to get Outreach Activity Reports turned in. The hours will be included in the Annual Report.

Matthews initiated a discussion with each member on their thoughts and feelings working TAP issues and being a part of the TAP. What worked well and what did not work well in TAP was asked. Encouragement was shared with members to do more outreach activities. Find different ways of doing outreach.

Tamikio Bohler stated IRS consists of several divisions such as Wage and Investments (W&I), Small Business Self Employed (SBSE), Large Business Investments (LB&I), TE/GE are a few of them. Sometimes the issues go to other divisions not just SBSE and W&I. TAP work with IRS to educate IRS on TAP. Inform annually what TAP does. Know points of contacts.

Action Items – Toni Ross

- Update SAMS with information why Issue 34733, *Income Reporting Guidelines* was dropped.

Jimerson reminded all returning members to keep track of all activities for the remainder of November and December.

Closing

Jimerson closed the meeting.

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





**Taxpayer Communications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
October 20, 2016**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer (DFO)

Attendance

- | | | |
|---------------------|------------------|------------|
| • Ellen Bemis | Presque Isle, ME | Member |
| • Victor Frausto | El Paso, TX | Member |
| • Scott Hall | Louisville, KY | Member |
| • Gary Hoff | Hot Spring, AR | Vice Chair |
| • Jeanne Matthews | South Park, PA | Chair |
| • Terrence Randolph | New Market, AL | Member |
| • Gail Reese | Buckeye, AZ | Member |
| • Stephen Webber | Glendale, CA | Member |

Members Absent

- | | | |
|------------------|----------------|--------|
| • Gina Jones | Delhi, LA | Member |
| • Larry Meade | Sacramento, CA | Member |
| • Ruth Tsujimura | Honolulu, HI | Member |

Staff

- Sheila Andrews, TAP Director
- Antoinette “Toni” Ross, TAP Analyst
- Tamikio Bohler, W&I
- Annie Gold, TAP Management Assistant

Roll Call

Quorum was met.

Opening/Welcome DFO Report – Susan Jimerson

Jimerson welcomed everyone to the meeting. Sheila Andrews was not able to be on the call. Susan shared the following information:

- October 26, 2016 the Joint Committee will meet beginning at 1 p.m. EST.
- October 25, 2016 an informational TAP meeting is scheduled for members who are interested in submitting their names for TAP Chair or Vice Chair. It will begin at noon EST.
- November 2, 2016, a meet the candidates call is schedule and will begin at 2 p.m. EST. Members are encouraged to attend if there is interest in knowing who the TAP Chair and Vice Chair persons will be.
- The New Member package is almost ready to forward up the chain for approval.



- The Face to Face meeting for 2017 has not been determined. Meeting date depends on when we get the approval from Department of Treasury on our new members.
- There is a Continuing Resolution (CR). This could affect the timing of when and if the meeting can occur.
- There is one more Full Committee meeting scheduled for November 17, 2016 at 2 p.m. EST.
- The subcommittees and screening committee calls are still scheduled. Toni Ross sent out information via email on the combining of the meetings and discussions on issues to work during 2017.
- In 2015 TCC worked on feedback for the Interactive Tax Assistant program. Jimerson stated how Debby Awalt shared information about four new topics that will be introduced in 2017 for the Interactive Tax Assistant.
 1. Can I claim the foreign income exclusion
 2. Am I able to obtain an ITIN
 3. Do I need to include a IRA Rollover to my tax return
 4. Is my income subject to self-employment taxThere will be information shared with TCC on this in the near future showing other ways to look up information on these topics.
- TAP Staff received information regarding the Fresh Start Initiative (FSI) Program that was worked by the 2014 TCC. The project on the FSI looked into how to market the program and how to get the word out to taxpayers. Part of the FSI is an option for requesting an Installment Agreement (IA). The committee recommended that a zero user fee be adopted for low-income taxpayers who meet the criteria. The IRS rejected this recommendation. However, the zero user fee discussion has come up again. More Information will be sent out by Ross to members who have interest in working on this.

Ross gave an overview of the Agenda.

National Office Report

The National Office Report was combined with the DFO Report.

Chair Report – Jeanne Matthews

Matthews stated the committee needed to discuss the response from IRS on:

- **Issue 26834, *Itemized Deduction Reconsideration*** – This issue was sent in for reconsideration in July 2015. IRS responded in September 2016 stating they updated the Landing Page, added a Link to update Deduction page. It was implemented already; a vote is not needed.
- **Issue 35038, *PATH Act Implementation*** – This issue was to create a document/material to give to the tax professionals who would share with taxpayers. After speaking with the Subject Matter Expert (SME) on the



issue it was concluded the issue was already being dealt with and seemed to be a duplication of efforts.

Decision: Consensus of Full Committee to DROP Issue 35038

- Matthews shared the Joint Committee approved the issues from Subcommittees A and B and they have been forwarded on to the IRS for consideration. Both responses should be expected in 2017.
- The 2016 Annual Report Committee has begun work on the 2016 Annual Report. The team is in need of a few more volunteers to assist with the Report. Members who are interested in helping out should contact Gretchen Swayzer or Susan Jimerson. There is a first quarter in 2017 deadline date they are pushing to have the Report completed.

Approval of Minutes

September 28, 2016 minutes were approved.

Members of the Public

None

Program Owners

Tamikio Bohler stated IRS has approved TAP issues for 2017. She will share information on this with the Committee.

Subcommittee A – Report out by Gina Jones

Jones stated there were no updates at this time.

Subcommittee B – Gail Reese

Reese stated the subcommittee did not have any updates.

Screening Committee Update – Gail Reese

Reese stated the Screening Committee has a couple of Issues:

- **Issue 30817 – *Where is my Refund expanded to include F1045?*** It was determined that out of more than 120 million returns filed, less than 60,000 were F1045. The committee does not believe these numbers justify the change, plus there is a 3-year backlog on IT projects. Their recommendation is to drop this issue.
- **Issue 31299 – *32(k) Ban on EITC*** was brought to the committee without sufficient information to determine if it was an issue and due to the length of time the issue has been in the parking lot waiting for additional information that has not been provided, the committee recommended this issue be dropped.
- **Issue 32449 – *Deadline for Online Filing*** – Based on information received the Screening Committee recommended this issue be placed back in the Parking Lot for later review in 2017.
- **Issue 34733 – *Income Reporting Guidelines*** –The committee continues to wait for requested information. Recommendation is to hold for one more



month; at that time if no additional information has been provided by the IRS, the committee will recommend the issue be dropped.

Decision: Consensus of Full Committee Issues 32449 and 34733 will be held. Issues 30187 and 31299 Dropped.

Outreach report – Gary Hoff

Hoff stated for the month of September there were 91.7 hours of participation by the members and 37.2 hours of Outreach hours. Members were reminded there are columns on the spreadsheet that need to be completed. Each column needs to have an entry. Reminders were sent to members to submit their Activity Reports. The end of the TAP year is approaching.

Action Items – Toni Ross

- Update SAMS
- Cancel the Screening and Subcommittees meetings for November.
- Send reminder the next full committee meeting will be November 17, 2016.
- Send reminder to members to send the Outreach Report to Ross by the twenty-fifth day of the month.

Closing

Jimerson closed the meeting.

**Next Meeting Thursday, November 17, 2016
2 p.m. ET; 1 p.m. CT; noon MT; 11 a.m. PT; 8 a.m. HT**

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



**Taxpayer Communications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
September 15, 2016**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer (DFO)

Attendance

- | | | |
|-------------------|------------------|------------|
| • Ellen Bemis | Presque Isle, ME | Member |
| • Scott Hall | Louisville, KY | Member |
| • Gary Hoff | Hot Spring, AR | Vice-Chair |
| • Gina Jones | Delhi, LA | Member |
| • Jeanne Matthews | South Park, PA | Chair |
| • Larry Meade | Sacramento, CA | Member |
| • Gail Reese | Buckeye, AZ | Member |
| • Stephen Webber | Glendale, CA | Member |

Members Absent

- | | | |
|---------------------|----------------|--------|
| • Victor Frausto | El Paso, TX | Member |
| • Terrence Randolph | New Market, AL | Member |
| • Ruth Tsujimura | Honolulu, HI | Member |

Staff

- Sheila Andrews, TAP Director
- Antoinette “Toni” Ross, TAP Analyst
- Tamikio Bohler, W&I
- Annie Gold, TAP Management Assistant

Roll Call

Quorum met.

Opening/Welcome DFO Report – Susan Jimerson

Jimerson welcomed everyone to the meeting. There are two full committee meetings remaining after today’s call. The last Joint Committee’s (JCs) meeting will be held on November 30, 2016. Members are encouraged to keep the timeframe in mind when submitting referrals to be placed on their agenda. The JC’s meeting for this month is set for Wednesday, September 28, 2016, at 1 p.m. EST. The 2016 Annual Report Team will have their first meeting Tuesday, September 27, 2016, at 2 p.m. EST. Gretchen Swayzer is the analyst taking over the Annual Report this year. The goal is to try and have the Report ready for production in February 2017. If any member is interested in being on the Annual Report Team, it is not too late. Let Swayzer or Jimerson know as soon as possible. The Quarterly TAP Informational meeting will be held Thursday,



September 29, 2016 at 2 p.m. EST. Members are welcomed to join the call. Jimerson gave an overview of the agenda.

National Office Report

Andrews expressed appreciation to the committee for all the work the members have done. Members are encouraged to be mindful of their pace when trying to get referrals in to the JC. If there are other things to be carried over just let the staff know. Information will be coming out in the near future on the TAP Chair and Vice-Chair Election.

Chair Report – Jeanne Matthews

Matthews stated the IRS responded to **Issue 29847 – Create Online Tool for American Opportunity Credit**. The committee originally sent this referral up in 2014. Reconsideration was sent to IRS in February 2015 with more detailed information on the cost for the IRS. The information they sent back in August 2016 stated although the idea was good, budget constraints would not allow changes – IRS rejected this referral. Gina Jones added additional information was given to IRS stating the cost effectiveness and IRS agreed to reevaluate issue. For budget purposes they cannot implement it. Nina Olson, National Taxpayer Advocate, was interested in this issue. Although IRS rejected the issue, further research will be done to see what the committee can pursue internally. Jimerson shared the protocol for such an issue. While the committee may not agree with the decision from IRS, the committee will agree to close the issue with IRS' response. It will be coded as closed but indicated in the history that further action can be done at a future date.

Decision: Consensus full committee accepted IRS response under protest.

Matthews added Subcommittee A and B had their committee calls yesterday. There was an expert on Subcommittee B's call who gave information on **Issue 35038 – Communications Regarding PATH Act Implementation**; taxpayers with EITC and ACTC on their tax forms will not receive refunds until February 2017. The IRS is getting this information out to tax professionals now. Information should be going out in the fall for taxpayers. Gail Reese stated to the Subject Matter Expert (SME), any help needed in creating or reviewing, the committee will be happy to assist just let Toni Ross know and she will inform the members. This would generate additional work for the committee in the fall. Both subcommittees have a need for work. Matthews suggested when work become available, TCC could work as a group instead of passing it to the subcommittees. This will give the members an opportunity to do something different. With two months remaining, members working as a group would benefit getting the issues worked through quicker and moving referrals. Matthews stated an issue on communication model was received and sent to Gail Reese and Stephen Webber to look and see if they can put something together. This will be one of the issues the committee will work as a group. Reese stated for the members of subcommittee B who were not on the subcommittee call, the SME joined the meeting on the end of the call and that is where the decision came up about TCC



working as a group for the remainder of the year. Regarding **Issue 35038 – Communications Regarding PATH Act Implementation**, Jimerson asked if there would be flyers outside of electronic media used to reach out to taxpayers. There are no specifics on what will be used but the terminology expressed was to create awareness and outreach. Member feedback is welcomed. Matthews expressed the importance of having members on the calls. If there is a reason anyone cannot be on a call, send Ross or Matthews notice prior to the call.

Approval of Minutes

August 25, 2016 minutes were approved.

Members of the Public

None

Program Owners

No Updates

Subcommittee A – Report out by Gina Jones

Jones stated the subcommittee completed the review of **Issue 34106**. It was approved and sent out to Systemic Advocacy (SA) and Attorney Advisor. There was one line that the Attorney Advisor needed clarification on. The sentence in question was amended to say “**There is much information available regarding ITINs and refundable credits, however some information is not located or presented in the most productive manner.**” The intention was to make it more reader friendly. This referral was forwarded to the JC for review/approval September 15, 2016. Jimerson added all referrals are sent to the SA and Attorney Advisor. A response due date is given for reviews and if they do not respond, the referral will not be held up from going forward. If there are no additional comments the committee forwards to the JC. The SA or Attorney Advisor does not always respond back to the committee.

Subcommittee B – Gail Reese – Issue 34108 – EXAM/AUR Policy

Reese stated subcommittee B had a brief meeting and met with the SME. The subcommittee is waiting for a response on **Issue 34108** from the SA and Attorney Advisor. Ross stated the referral was sent to the SA and Attorney Advisor on August 29, 2016 and response due date was September 7, 2016. There has not been a response received yet. They are in hopes of getting the referral forwarded on to the JC by their next meeting.

Action item: Ross will follow-up with an email to SA and the Attorney Advisor for status update.

Screening Committee Update – Gail Reese

Reese stated **Issues 30817, 31299 and 34733** are all carry overs and they are waiting for information.

- **Issue 34872, Delayed Refund**, there has been no response from the submitter. The Screening Committee recommends dropping this issue.
- **Issue 34951**, personal issue, recommends dropping this issue.
- **Issue 34957**, health care tax fair issue/research needed, submitter advised on where to go for information, recommends dropping this issue.
- **Issue 34961**, source of scam phone number issue, recommends dropping this issue.
- **Issue 35005**, unhappy with customer service trying to get a transcript, personal issue, recommends dropping this issue.
- **Issue 35055**, proposed penalty assessments, issue is complicated, all information not provided to screening committee, recommends referral to Notices and Correspondence Committee for review.

Matthews initiated a discussion on how long is it appropriate to hold issues on the Screening Committee. Jimerson suggested sending Andrew VanSingel an email to let him know **Issue 31299 – 32(k) EITC Ban** is up for closure if we do not hear back from him. A deadline will be shared with VanSingel for his response. Tamikio Bohler informed the committee if there are items that do not belong to Wage and Investment (W&I) reach out to Taxpayer Advocate Service (TAS) to find where it belongs. They do copy TAP on the fact if it is not a W&I item. Andrews added there is a protocol that must be followed. The system has been put in place and there is no way around it. Bohler does an excellent job in helping TAP.

Outreach report – Gary Hoff

Hoff reminded the committee to submit all Activity Reports by the deadline, the 25th day of the month. Submission is required even if there are no hours to report. The report for August showed 133.9 Participation hours and 2.3 outreach hours. There is a lot of information on www.TAPSpace.org for outreach.

Action Items – Toni Ross

- Add IRS response for **Issue 28947 – Create Online Tool for American Opportunity Credit** in the History Section of SAMS, the committee will close the issue and might take other actions.
- Email Kim Vinci with information on the two referrals (**Issue 34106 and 34108**) that will be going to the JC.
- Email to VanSingel regarding **Issue 31299 – EITC Ban**, deadline prior to dropping issue.
- Follow up on **Issue 30817 – Form 1045 “Where’s My Refund” Inquiry**.

Closing

Jimerson closed the meeting.



**Next Meeting Thursday, October 20, 2016
2 p.m. EST; 1 p.m. CST; Noon MT; 11 a.m. PST; 8 a.m. HT**

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



**Taxpayer Communications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
August 25, 2016**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer (DFO)

Attendance

- | | | |
|-------------------|------------------|------------|
| • Ellen Bemis | Presque Isle, ME | Member |
| • Victor Frausto | El Paso, TX | Member |
| • Scott Hall | Louisville, KY | Member |
| • Gary Hoff | Hot Spring, AR | Vice-Chair |
| • Jeanne Matthews | South Park, PA | Chair |
| • Larry Meade | Sacramento, CA | Member |
| • Gail Reese | Buckeye, AZ | Member |
| • Ruth Tsujimura | Honolulu, HI | Member |

Members Absent

- | | | |
|---------------------|----------------|--------|
| • Gina Jones | Delhi, LA | Member |
| • Terrence Randolph | New Market, AL | Member |
| • Stephen Webber | Glendale, CA | Member |

Staff

- Antoinette “Toni” Ross, TAP Analyst
- Tamikio Bohler, W&I
- Debra Awalt, W&I
- Carolyn Sanders-Walsh, SB/SE
- Karin Rice, W&I
- Annie Gold, TAP Management Assistant

Roll Call

Quorum was met

Opening/Welcome DFO Report – Susan Jimerson

Jimerson welcomed everyone to the meeting. The interviews have all been completed for the new members and alternates. The recommendations have been made to the TAP Director. The Joint Committee (JC) completed their virtual Face to Face meeting on last week. The meeting was completed using the WEB-X tool which allows:

- Participants to see each other.
- Documents to be posted and worked.
- Participants to chat.
- Polling and voting options for use.



The WEB-X tool will be utilized in the subcommittee meetings in the near future. Documents would be able to be shared during the meetings for edits. The deadline is approaching to have the news articles submitted for the Newsletter. Members are needed to work on the articles. The 2015 Annual Report was sent to graphic specialist and received back for review. Once the review is completed it will be sent on to the graphic designer. There will be a solicitation for members to participate on the 2016 Annual Report committee. Toni Ross reviewed the agenda.

No National Office Report

The National Office Report will be shared during next month's meeting when Sheila Andrews returns.

Chair Report – Jeanne Matthews

Matthews stated the IRS response for Issue 20659, needs to be reviewed by the full committee. A copy was shared with members along with the agenda. Issue 20659 dealing with retirement accounts, Tax facts, landing pages, retirement savings/withdrawals, non-retirement withdrawals, minimum distributions at 70.5, roll overs and equal payments withdrawals. It was submitted by TCC in August 2014. The response was received in July 2016. Some of the comments and recommendations put in by TCC were taken into consideration. Any comments let Matthews know.

Decision: Consensus full committee approved Issue 20659.

Matthews inquired on the Activity Reports and new ways of doing outreach. Gary Hoff stated he received an email that talked about potentials for outreach. It spoke of how Jackson Hewitt and HR Block, etc. are training new and current employees. They suggested members should contact them to set up a date and time to do a presentation on TAP. Hoff encouraged the members to make an effort to do more outreach hours. The past Reports received by TCC shows only 130 hours of outreach as of July. Members shared some of their outreach efforts and some future presentation on TAP.

Matthews stated that doing outreach helps and encouragement was given to members to talk about it for discussions. There are folders on www.TapSPACE.org it is a great source of information with folders for outreach. There are presentations, documents with prior minutes, viewing of what other TAP committees are doing is available and help if needed on how to do research. Members are encouraged to get on www.TapSPACE.org and view all the available tools that would help in their outreach efforts.

Action Item: Activities reports are due today, August 25, 2016.

Approval of Minutes

July minutes were approved with corrections.

- Issue 34733 is not W&I but is a TEGE issue.
(Corrections were made by Toni Ross)



Matthews added that Sheila Andrews mentioned at the JC meeting the need for submission of ideas on what the committees would like to work and possible direction for next year. Members were encouraged to take some time and think about any ideas on the direction TCC should take to be submitted to the JC. All ideas should be sent to Matthews preferably by the end of next week.

Members of the Public

None

Program Owners

Debra Awalt and Carolyn Sanders-Walsh stated there are no updates at this time.

Subcommittee A – Report out by Jeanne Matthews

Matthews stated that subcommittee A has a new issue, **Issue 32499, Deadline for Online Filing**. The Taxpayer had a concern with the date the postal mailing verses the online filing. The subcommittee spoke with an employee from W&I who answered questions and informed the subcommittee of changes that would be implemented in January 2018. The changes were only for individuals and not businesses. Additional questions were submitted to W&I and the subcommittee is waiting for a response. Awalt added a response should be with the subcommittee by mid-September.

Subcommittee B – Gail Reese: Issue 34108 – EXAM/AUR Policy

Reese stated subcommittee B is working on two issues

- **Issue 34108, EXAM/AUR Policy**, the idea is there should be a way IRS could save on printing and mailing cost of the forms being sent out. The subcommittee is looking to see are the forms helpful to Taxpayers, ways to update the forms, make the forms shorter, etc. The subcommittee is seeking approval to move forward with the referral.

Decision: Consensus full committee approved to forward the referral to SA and the Attorney Advisor for review and comment.

- **Issue 33747, Eliminate ID Theft**, if automatic refunds were applied to the next years taxes. The subcommittee discussed with the Subject Matter Expert. Due to the length of time it would take IRS to get through the issue, it is not a workable issue and the subcommittee recommended the issue be dropped.

Decision: Consensus full committee Dropped.

Screening Committee Update

Gail Reese stated a copy was included in the pre-reads for this call.

- **Issue 30817, how many 1045 are received by IRS. Issue will remain on the list while waiting for more information**
- **Issue 31289, Dropped**



- **Issue 31299, will remain in with the committee while waiting for more information**
- **Issue 31596, Dropped**
- **Issue 32449, assigned to Subcommittee A to work**
- **Issue 33747, Dropped.**
- **Issue 34733, Dropped.**
- **Issue 34789, Dropped**
- **Issue 34872, waiting to hear back from submitter**
- **Issue 34875, Dropped**

Decision: Consensus full committee all six issue are Dropped. The remaining issue will remain pending responses received.

Outreach report – Gary Hoff

Hoff reminded the committee to submit all Activity Reports. They are a very vital to TAP. Matthews shared appreciation to Hoff for participating on the JC Virtual Face-to-Face meeting. Members were encouraged to reach out to Ross if assistance in outreach is needed or anyone needs to have business cards, brochures or ID badges.

Matthews informed the committee if Taxpayers are eligible for EITC and Childcare Credit their refund will not be received until February 15, 2017. TAP has been asked to come up with documents or presentations that would inform taxpayers of the information on the delay. Awalt suggested members should consult with the Program Owner to make sure duplication efforts are not being done. There will be a meeting on September 14, 2016 to discuss. Karin Rice will join the meeting. Jimerson stated this could possibly be an issue the committee may want to work. Ross will forward the calendar invite for the meeting.

Action Items – Toni Ross

- Toni Ross will update SAMS to reflect status on issues.
- Jeanne Matthews asked for suggestions on possible paths for the committee next year. They should be sent to her by September 2, 2016.
- Toni Ross will send invite to Karin Rice for September 14, 2016 Subcommittee B meeting with update on Issue 35038.
- Toni Ross will make corrections to the Minutes and post them on www.TAPSpace.org.

Jimerson added status of the articles needed for the Newsletter. Matthews stated she is forwarding the newsletter article.

Closing

Susan Jimerson closed the meeting.

**Next Meeting Thursday, September 15, 2016
2 p.m. ET; 1 p.m. CT; Noon MT; 11 a.m. PT; 8 a.m. HT**

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



**Taxpayer Communications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
July 21, 2016**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer (DFO)

Attendance

- Victor Frausto El Paso, TX Member
- Scott Hall Louisville, KY Member
- Gary Hoff Hot Spring, AR Vice-Chair
- Gina Jones Delhi, LA Member
- Jeanne Matthews South Park, PA Chair
- Gail Reese Buckeye, AZ Member
- Ruth Tsujimura Honolulu, HI Member
- Stephen Webber Glendale, CA Member

Members Absent

- Ellen Bemis Presque Isle, ME Member
- Larry Meade Sacramento, CA Member
- Terrence Randolph New Market, AL Member

Staff

- Sheila Andrews TAP Director
- Antoinette "Toni" Ross TAP Analyst
- Tamikio Bohler W&I
- Debra Awalt W&I
- Tonjua Menefee W&I
- Annie Gold TAP Management Assistant

Roll Call

Quorum met.

Opening/Welcome – Susan Jimerson

Jimerson welcomed everyone to the meeting. The process for wrapping up the interviews has been completed and finalizing the alternates should be done by the end of July. There have been a lot of well qualified candidates who were interviewed. The recommendations will be going to the TAP Director, Sheila Andrews. There is a change in the process for completing the fingerprint checks. This year the process will go to a credentialing station to get their fingerprints done electronically. This should help in getting the background checks completed sooner. The Virtual TAP meeting is scheduled to begin on Tuesday, August 16, 2016. There will be sessions in the morning as well as the afternoon.



The National Tax Forums have begun. The first Forum was held in Chicago, July 12-14, 2016. There were nearly 1,500 Tax professional who participated in the Forum. Andrew VanSingel, a member of Special Project Committee attended this forum. The New Orleans Tax Forum will be held on July 26-28, 2016. Gina Jones, TAP Chair will be attending. Jimerson stated she has attended the committee meetings and looked over the referrals being worked. She expressed how they are looking really good and said a thank you to all members for the work being done. A special thank you was shared to the Program Owners and Subject Matter Experts (SMEs) for taking the time to attend the subcommittee calls and providing the members with the information needed.

Toni Ross gave an overview of the agenda.

DFO/Office Report/National Office Report – Sheila Andrews

Andrews stated it is a busy time for TAP. Thank you to all members who helped with the interview process. The interviews are down to just a couple weeks left. Kudos to the committee for getting the Outreach reports in. TAP has to report these numbers to the Department of the Treasury showing what impact TAP is making. The Joint Committee (JC) Virtual meeting will be held in August. If there are any ideas on what worked well, any suggestions or changes let your Chair and Vice-Chair person know. Members are encouraged to let them know the focus and where they see TAP for next year.

Chair Report – Jeanne Matthews

Matthews stated the Taxpayer Communications full committee meeting is August 18, 2016, during the JC's Virtual Face-to-Face meeting. She suggested August 25, 2016, at 2 p.m. EST. The decision was made in order to be submitted to the Federal Register. This was done so that it would not conflict with the JC's meeting. Ross will send out an updated invite to the committee. Matthews reviewed the courtesy points of respecting, share and do not dominate, speak one person at a time, etc. She reminded members to pay attention to these reminders. Everyone has a different perspective and everyone needs to be heard. If there are any questions on anything not on the agenda, please ask.

Approval of Minutes

June minutes were approved as corrected.

Program Owners

Debra Awalt and Tonjua Menefee stated there are no updates at this time. Everything is going well.

Subcommittee A – Stephen Webber; Issue 34106 – ITIN Refundable Credits

Webber stated the subcommittee had several meetings on this issue. He discussed the attachments sent in the pre-reads. He stated the subcommittee looked them over and Jones made a number of suggestions to incorporate into the referral. Changes were made to clarify what qualifies non-residents for the



Earned Income Tax Credit (EITC). The full committee reviewed and discussed the referral. Jones will make discussed revisions and forward final draft to Ross.

Decision: Consensus to move referral to Systemic Advocacy (SA) Analyst and the Attorney Advisor.

Subcommittee B – Gail Reese; Issue 34108 – EXAM/AUR Policy

Reese stated subcommittee B has been working the issue and looking at the various forms that are sent out by EXAM. The referral has been completed and the subcommittee sent it to Toni Ross on July 17, 2016. Ross forwarded to Quality Review on July 19, 2016. The referral will be reviewed and decision brought back to the full committee at the next meeting.

Screening Committee Update

A copy was included in the pre-reads for this call.

- **Issue 32449, Deadline for Online Filing**, the committee is working on the technical issues
- **Issue 33747, A potential alternative to prevent ID Theft**, the committee is looking at this issue. More information will be presented at next month's meeting.
- **Issue 33798, Request from worker at LITC Clinic for documents in Spanish**, documents are available and the committee recommends this issue be dropped.
- **Issue 33830, Fact Authentication**, this issue is assigned to Taxpayer Assistance Committee (TAC). Committee recommends this issue be dropped.
- **Issue 34129**, The committee is waiting for information from International member for possibility of working in the future. Committee recommends this issue be dropped.
- **Issue 34600, ITIN and E-File**, not a TAP issue. Committee recommends this issue be dropped.
- **Issue 34655, Fresh Start Initiative**, no contact information and not a TAP issue. Committee recommends this issue be dropped.
- **Issue 34715, Taxpayer process in getting Tax Return**, problem with handling of the return. Committee recommends this issue be dropped. (Email from submitter sent to Director Andrews)
- **Issue 34718, Taxpayer made error and can't seem to get it fixed**. Committee recommends this issue be dropped.
- **Issue 34733, US Government Grants**, information was provided to the committee on this issue.
- **Issue 34788, Send out notification, postcard to Taxpayers**. Committee recommends this issue be dropped.

Decision: Full Committee consensus DROP Issues: 33798, 33830, 34129, 34600, 34655, 34715, 34718 and 34788

Outreach report – Gary Hoff



Hoff stated a reminder to have the Outreach Reports in by the twenty-fifth day of each month. Last month Taxpayer Communications Committee had 100 percent in submitting their reports on time. Members are encouraged to continue this trend. Jeanne Matthews encouraged members to continue and keep reporting and taking the time to complete the report.

Matthews added subcommittees A and B are in need of issues to work. Andrews stated she and Susan Jimerson will discuss some work that is available for the subcommittees to work. Ross will look in the Parking Lot and gather some issues from there as well. Issues from the Screening Committee are available.

Action Items – Toni Ross

- Gina Jones will make corrections to the referral and send to Toni Ross who will send to SA and the Attorney Advisor
- Toni Ross will pull available issues from the Parking Lot and forward to Jeanne Matthews and Gail Reese.
- Toni Ross will send out prior to next month's meeting, a new issue and pre-reads. Subcommittee A will be getting Issue 32449 and Subcommittee B issue 33747 and information provided via email from Program Owner.
- An invite will go out to the SME for the call.
- Toni Ross will send an email to Sheila Andrews on Issue 34715.

Closing

Susan Jimerson closed the meeting.

**Next Meeting Thursday, August 25, 2016
2 p.m. EST; 1 p.m. CST; Noon MT; 11 a.m. PST; 8 a.m. HT**

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



**Taxpayer Communications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
June 16, 2016**

Designated Federal Officer

- Sheila Andrews Acting Designated Federal Officer (DFO)

Attendance

- | | | |
|-------------------|------------------|------------|
| • Ellen Bemis | Presque Isle, ME | Member |
| • Victor Frausto | El Paso, TX | Member |
| • Scott Hall | Louisville, KY | Member |
| • Gary Hoff | Hot Spring, AR | Vice-Chair |
| • Gina Jones | Delhi, LA | Member |
| • Jeanne Matthews | South Park, PA | Chair |
| • Larry Meade | Sacramento, CA | Member |
| • Ruth Tsujimura | Honolulu, HI | Member |
| • Stephen Webber | Glendale, CA | Member |

Members Absent

- | | | |
|---------------------|----------------|--------|
| • Terrence Randolph | New Market, AL | Member |
| • Gail Reese | Buckeye, AZ | Member |

Staff

- Cedric Jeans, Acting TAP Director
- Antoinette “Toni” Ross, TAP Analyst
- Linda Rivera, Senior Program Analyst
- Carolyn Sanders-Walsh, C&L
- Tamikio Bohler, W&I
- Debra Awalt, W&I
- Kevin Brown, TAP Management Assistant

Roll Call

Quorum was met

Opening/Welcome

Sheila Andrews opened the call, welcomed everyone and indicated that she would be the acting DFO for today’s call.

DFO/Office Report/National Office Report

Andrews reported that we have 185 interviews for this part of the recruitment process. Andrews indicated that we are still accepting volunteers to help with the interviews. Those would like to participate can send an email to Toni Ross. Andrews reported that we are trying some new things this year to improve our selection process. Yesterday we discussed resignations due to folks not realizing



the time commitment and time of day required to work for TAP. This is being done by asking what their understanding of TAP is so we know what they know. Andrews mentioned we are trying to eliminate duplication of questions, selecting members who are not comfortable using computers, and those who do not understand the time commitment needed to be part of TAP.

Andrews added that www.usajobs.gov is being used to collect applications and setup appointments. We are also working with IRS credentialing stations to do the fingerprint checks and further improve this part of the process. This is an attempt to automate as much of the process as we can to improve the process. Andrews reported that we have a new staff member, Priscilla Medrano, working on this project and may be reaching out to members also.

Chair Report – Jeanne Matthews

Jeanne Matthews introduced a new member, Victor Frausto, from El Paso, Texas. Matthews acknowledged the resignation of Mary Ann Callahan. There is no word on if or when TCC will be getting a new member at this time.

Victor Frausto joined TAP because he wants to give back. The committee thanked him for his service and welcomed him to TAP.

Approval of Minutes

May minutes were approved as submitted.

Election of New Vice-Chair

Matthews asked for volunteers to become the committee Vice-Chair. Gary Hoff has volunteered to be nominated for the position.

Action Item: Gary Hoff has been elected the Vice-Chair for the committee. Ross sent email to Linda Rivera so that she can add Gary to the Outreach Committee Meeting listing.

Review IRS Responses on Issues

Issue 32780 – The Interactive Tax Assistant (ITA) Referral

Matthews described the accepted and rejected recommendations.

Recommendations:

- 889 (Rejected) – Font size increase was rejected due to IRS strict print guidelines.
- 890 (Accepted)
- 891 (Accepted)
- 892 (Resolved)
- 893(Rejected) – To add an extra, Earned Income Tax Credit (EITC), link to the ITA Tool home page. The recommendation was



rejected because it may cause confusion about the ITA tool and the EITC sections.

- 894 (Partially Accepted)

Gina Jones felt the responses were appropriate and Stephen Webber seconded the motion to accept. The issue number will be confirmed by Toni Ross.

Action: The committee has accepted all of the responses with no rebuttal.

American Opportunity Credit Referral Update

Issue 29847 – Create Online Tool for American Opportunity Credit

Gina Jones reported that this referral was rejected at the end of 2014 by the IRS regarding an online lookup tool for the American Opportunity Credit. The referral was for a tool to allow taxpayers to use a student's social security number to determine if they had claimed the credit and for how many years. This was thought to be useful for all preparers and the IRS allowing tax returns to be correct upon submission rather than having them returned with errors that could have been prevented.

Jones added that Nina Olsen, the National Taxpayer Advocate (NTA), was impressed with this referral during a conversation at this year's Tax Forum in Washington, D.C. Since that conversation Jones reported that the IRS has accepted the reconsideration, with provisions that they could not afford to implement it yet. Jones mentioned that it is unclear which department will accept and implement the referral. The committee has made an official request to get the status of who will work this referral in the IRS.

Program Owners

Debra Awalt has nothing to add, but we did look at the recommendation on toll free and mentioned that the IRS is constantly improving the Interactive Tax Assistance Tool and welcomes any suggestions the committee has to improve it.

Carolyn Sander-Walsh has nothing to report today.

Subcommittee A – Stephen Webber; Issue 34106 – ITIN Refundable Credits

Stephen Webber stated that the committee had a discussion about people claiming the ITIN that are not entitled to it because it is confusing. The hope is to have a referral to improve this so it is easier to understand by taxpayers.

Subcommittee B Gail Reese; Issue 34108 – EXAM/AUR Policy

Subcommittee B met and reviewed issue #34108 *The Exam AUR policy*. There were additional questions and concerns discussed and they will go to counsel before bringing the referral to the subcommittee.

Screening Committee Update

No Screening Committee update at this time



Outreach report

Matthews indicated that this report is very important and needs to be submitted by the twenty-fifth day of each month. Matthews mentioned if anyone is having issues with this report, they can send it as an email to Ross and she can record the report since this is an important part for TAP.

Jones mentioned that she attended the Louisiana Society of Enrolled Agents seminar and they discussed the form 433 F. Jones brought back suggestions to improve this form last year and developed a referral as a result. This year Jones was able to report back to this organization that parts of that referral were accepted and will be implemented within the next year. This also allowed the organization to realize that this process does work, TAP is able to affect change and IRS does listen.

Ellen Bemis reported that she attended the annual congressional visit with the Local Taxpayer Advocate (LTA) for the state of Maine. Bemis received at least two pieces of advice as suggestions for TAP. The issue was a suggestion about the Affordable Care Act (ACA). Jones and Matthews explained to Bemis that she could put the issue in through her activity report.

Ruth Tsujimura mentioned issues that some Texas taxpayers are having with no access to computers.

Action: Ross reported that there will be a Screening Committee meeting in July.

Closing

Andrews closed the meeting.

**Next Meeting Thursday, July 21, 2016
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.



needed to assist with the Chicago and New Orleans Tax Forum. Chicago's Tax Forum will be held July 12, 2016 through July 14, 2016. New Orleans Tax Forum will be July 26, 2016 through July 28, 2016. If any member is available and willing to attend either of these sites, contact Toni Ross and let her know as soon as possible. There will be a Tax Forum in Washington, D.C. on August 23, 2016 through August 25, 2016, and Orlando, Florida on August 30, 2016 through September 1, 2016. Tax Forums are a good networking opportunity and members are encouraged to participate. The more outreach done, the more taxpayers we are able to reach. Virtual Outreach is in the process of developing opportunities around the virtual arena that may involve some of the social media outlets such as Facebook, Instagram, etc. This will be coming and information will be forwarded to all members.

Rivera informed the committee that recruitment ended on May 16, 2016, and the staff is in the process of getting ready for the interview part of the process.

The TCC Committee has to elect a Vice-Chair for the current TAP year. Rivera also encouraged members to consider the position. It is a rewarding position that allows the member to be there for the Chair, Jeanne Matthews and be exposed to all areas of TAP Chair duties.

Action Item: Toni Ross will send out information to the full committee with solicitation for Vice-Chair candidates along with the duties and responsibilities for the position.

Chair Report – Jeanne Matthews

Matthews informed the committee Rodney Steman who was the Vice-Chair for this committee has resigned and the process is underway to get an alternate to replace him for the committee. The election of a new Vice-Chair will be done during next month's meeting. Matthews shared some of the duties of a Vice-Chairperson. The primary duty of the Vice-Chair is to back up the Chair in the event the Chair is unavailable. Another area is that the Vice-Chair attends the Outreach meetings that are held on the third Wednesday of each month. The Vice-Chair attends the leadership meetings.

Jeans pointed out there is training available for the alternate who will replace Steman. Contact has been made with the alternate. The alternate would be assigned a mentor who would get the alternate up to speed along with the staff's help. Gina Jones pointed out; with the loss of Steman the quorum count has changed. With the number of members on the call the quorum for 11 members is six. Once the alternate starts to attend meetings our quorum will go back to seven.

Action Item: The election of the Vice-Chair will be held during the meeting schedule for Thursday, June 16, 2016.

Approval of Minutes



March and April Minutes were approved as submitted.

Review IRS Responses on Issues

Issue 32780 – The Interactive Tax Assistant Referral

Carolyn Sanders-Walsh was looking into providing the status of getting this referral on to IRS. Information on the status of this referral will be sent back to the committee.

**Issue 32775 – Form 433-F *Collection Information Statement*
(Recommendation 879-Formatting Areas on Form 433-F)**

IRS Response: Accepted and will be implemented February 2017

Action: Accepted

**Issue 32775 – Form 433-F *Collection Information Statement*
(Recommendation 880-Create a Simplified form for Form 433-F)**

IRS Response: Rejected; IRS thought it would be a duplicate form. There are currently four 433-F.

Action: Accepted

Program Owner

No Program Owner Report

Screening Committee Update

No Screening Committee update at this time

Subcommittee A – Stephen Webber: Issue 34106 – ITIN Refundable Credits

Webber stated the notes have been reviewed. It is a form for dependent tax credits. There have been proposals submitted within the subcommittee, but nothing finalized. The subcommittee will continue to work on this issue. Jones has drafted a referral for the subcommittee to review.

Subcommittee B Gail Reese: Issue 34108 – EXAM/AUR Policy

Reese reported that the subcommittee had a good meeting with the Program Owner. A couple more recommendations will be added to the referral. The subcommittee is discussing the fact of not being able to look at Publication 3498. Recommendations were asked for but they are not allowed to view the draft prior to publication.

Action Items: Cedric Jeans informed the subcommittee the staff will look into this issue and speak with the Business Owners and report back to the subcommittee.

Outreach report

Matthews stated few Outreach Activity reports have been received from TCC. Everyone is encouraged to submit their reports by the twenty-fifth day of the month. The amount of time spent on various activities and calls should be reported on the activity reports. The time spent justifies TAP existence. It is very



important to get this information in. If there are any questions on outreach, members are encouraged to reach out to Jeanne Matthews. Gina Jones stated there were five members who did not submit a report for the month of April. Rivera advised the members the hours reported after the twenty-fifth are rolled over into the next report.

Action Item: Toni Ross will send members an email message to submit their hours in order to be caught up with their number count.

Closing

Linda Rivera closed the meeting.

**Next Meeting Thursday, June 16, 2016
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
April 21, 2016**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer (DFO)

Attendance

- | | | |
|---------------------|------------------|--------|
| • Mary Ann Callahan | New York, NY | Member |
| • Scott Hall | Louisville, KY | Member |
| • Gary Hoff | Hot Spring, AR | Member |
| • Gina Jones | Delhi, LA | Member |
| • Jeanne Matthews | South Park, PA | Chair |
| • Larry Meade | Sacramento, CA | Member |
| • Gail Reese | Buckeye, AZ | Member |
| • Ruth Tsujimura | Honolulu, HI | Member |
| • Ellen Bemis | Presque Isle, ME | Member |
| • Stephen Webber | Glendale, CA | Member |

Members Absent

- | | | |
|---------------------|----------------|------------|
| • Terrence Randolph | New Market, AL | Member |
| • Rodney Steman | Hurst, TX | Vice-Chair |

Staff

- Susan Jimerson, DFO
- Toni Ross, TAP Analyst
- Kevin Brown, TAP Administrative Assistant
- Carolyn Sanders-Walsh, C&L
- Tamikio Bohler, W&I
- Karin Rice, W&I
- Liz Evans, W&I
- Johnnie Beale, W&I
- Cindy Jones, W&I
- Brianne Wilner, C&L
- Tonjua Menefee, C&L
- Debbie Awalt, W&I

Roll Call

Kevin Brown
Quorum met

Opening/Welcome

Susan Jimerson welcomed everyone to the meeting. She thanked everyone for their volunteer service. Jimerson indicated that we are currently in the



recruitment period and applications are being accepted on www.usajobs.gov. The issue with www.TapSPACE.org with Windows 11 is currently being worked out. Please let the staff know if you are not able to pull documents off of the website.

Chair Report – Jeanne Matthews

Jeanne Matthews reported that someone in the TCC has not completed their travel voucher from the face-to-face meetings and this needs to be done as quickly as possible. The staff is available to assist if there are problems with this process. Matthews mentioned, if you cannot attend the scheduled meetings, please let Toni Ross know so we can plan accordingly as this affects quorum. Outreach Activity Reports are due on the twenty-fifth day of each month and are very important to the TAP mission. Ask for help if you have an issue completing this report. Outreach can come in from anywhere and for any committee for TAP. Matthews encouraged any questions because they are all important.

Action: March Face to Face meeting minutes approved

Review IRS Responses on Issues

Issue 32775 – Form 433-F *Collection Information Statement*

Response (Recommendations 872 and 877): Rejected – Too costly to make the name change, too expensive to include IRS allowable standard sheet. The other recommendations were approved and will be implemented in 2017.

Action: Accepted

Issue 32776 – Improve Schedule C

Response (Recommendation 817): Accepted and will be implemented June 1, 2016.

Issue 31082 – Mail Tracking

Part 1: Scanning processed mail

Response: Rejected – Process already in place.

Action: Accepted

Part 2 Publish information about what does not provide proof of filing

Response: Under consideration. The IRS response date is March 1, 2017.

Matthews requested a status on **Issue 32780 – Interactive Tax Assistant (ITA)** and why it was not sent to the IRS. Per Carolyn Sanders-Walsh, the IRS has the issue and is working on the response right now and hope to have it ready for next month's meeting.

Program Owner

Carolyn Sanders-Walsh reported that there is a new Subject Matter Expert (SME), Karen Turner, for **Issue 34108** who has already reported on a subcommittee call.



Screening Committee Update

Gail Reese (Lead) reported:

Issue 32833 – 1099-B's Not Received Timely from Broker

Not a systemic issue. **Action:** Dropped

Issue 32916- Issue 32916 – Taxpayer Set Up Account Online with the IRS

Not pursuable. **Action:** Dropped

Issue 33125- Issue 33125 – IRS Contact Taxpayer Victim of Fraudulent Return

Issue Unclear. **Action:** Dropped

Issue 33316- Issue 33316 – Email Reminder for Quarterly Payment Due Dates

Not an IRS function or reasonable request. **Action:** Dropped

Issue 33319- Issue 33319 – Clearer Information on IRS.gov

Too personal, complex and not a TAP issue. **Action:** Dropped

Issue 33747- Issue 33747 – Concerned about Identity Theft

Have current year's refund applied to following year as a way to combat ID theft.

Action: Placed in Parking Lot

Issue 33894- Issue 33894 –Tax Services being More Publicized

Too unspecific, no follow up option. **Action:** Dropped

Issue 33949- Issue 33949 – Website: Free Fillable Form Not Responding

Personal problem and not systemic. **Action:** Dropped

Issue 33964 Issue- Issue 33964 – IRS Provide Online Services for Taxpayers

IRS Futures of State issue and currently being worked. **Action:** Dropped

Issue 34041- Issue 34041 – Free File –Third Party Software Should be Removed

Personal issue and not systemic. **Action:** Dropped

Issue 34129- Issue 34129 – No Information for Foreign Tax Credit on ITA

Interactive Tax Assistant issue. **Action:** Issue stays in parking lot to be transferred to the Special Projects committee. The committee will contact the international member to discuss this issue further.

Subcommittee A – Stephen Webber; Issue 34106 – ITIN Refundable Credits

Toni updated the committee on behalf of Stephen Webber. The subcommittee briefly went over the handouts checking for possible improvements needed. After the discussion, notes were made and we will go through the references. We will determine which suggestions will help and which ones will be needed.

ACTION: Responses will be needed by April 27, 2016 to Ross.

Subcommittee B



Gail Reese reported that the subcommittee is working on Issue 34108-Exam/AUR Policy. The committee received good feedback from SME and program owners and is still being formed right now.

Outreach report

Matthews encouraged members to let the committee know about their outreach efforts to either share ideas or getting new ideas for outreach. There is an outreach folder on www.tapspace.org with lots of ideas that can help in outreach.

Closing

Jimerson closed the meeting.

**Next Meeting Thursday, May 19, 2016
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
March 17, 2016**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer

Attendance

- | | | |
|---------------------|----------------|------------|
| • Mary Ann Callahan | New York, NY | Member |
| • Scott Hall | Louisville, KY | Member |
| • Gary Hoff | Hot Spring, AR | Member |
| • Gina Jones | Delhi, LA | Member |
| • Jeanne Matthews | South Park, PA | Chair |
| • Terrence Randolph | New Market, AL | Member |
| • Gail Reese | Buckeye, AZ | Member |
| • Rodney Steman | Hurst, TX | Vice-Chair |
| • Ruth Tsujimura | Honolulu, HI | Member |

Members Absent

- | | | |
|------------------|------------------|--------|
| • Ellen Bemis | Presque Isle, ME | Member |
| • Larry Meade | Sacramento, CA | Member |
| • Stephen Webber | Glendale, CA | Member |

Staff

- Susan Jimerson, Designated Federal Officer
- Toni Ross, TAP Analyst
- Annie Gold, TAP Administrative Assistant
- Carolyn Sanders-Walsh, C&L
- Tamikio Bohler, W&I
- Karin Rice, W&I
- Liz Evans, W&I
- Johnnie Beale, W&I
- Cindy Jones W&I
- Brianne Wilner C&L
- Tonjua Menefee, C&L

Roll Call

Annie Gold- Quorum met.

Opening/Welcome

Susan Jimerson welcomed everyone to the meeting. This meeting is an administrative meeting and no decisions will be made during this informative only meeting. The Face to Face (FTF) meetings are completed. The Federal Register Notices are out for the full committee call for April 2016. The travel vouchers are



almost completed for the travel from the FTF meeting. Sheila Andrews will not be on the call today. A review of the agenda was shared.

Chair Report – Jeanne Matthews

Matthews stated Toni Ross did a wonderful job putting together the schedule calendar for the committee and subcommittees. It has the schedule, time, and dates. It is colorful and easy to read. Thank you to Ross for a perfect calendar. If anyone's email has changed send the correct information to Ross so she can update the system.

Action: Ross will send Gary Hoff and Rodney Steman a copy of the calendar.

The FTF meeting went very well in Jacksonville, Florida. A lot of information was shared.

Scott Hall stated he has an outreach event coming up and inquired if the business cards are in. Ross said the cards are not in and will follow up to send when they will be available. In the meantime, she will send some blank business cards until the formal ones arrive. If anyone need blank business cards let Ross know.

Matthews informed the committee the survey from the FTF meeting will be coming out in a week or so. Everyone is encouraged to complete the survey. It will give opportunity to share your feedback and ideas. There was a list of questions that were submitted by subcommittee B during the FTF and they did not get a response as to whether or not they were forwarded.

Action: Ross said the questions were on the agenda but she will follow up to see what the status is from Danny Smith prior to the April 13, 2016, meeting.

Gail Reese needs someone to reach out to her and provide additional information other than the minutes from the FTF meeting.

Program Owner

Tamikio Bohler stated questions submitted to their area will go out to the analyst for a turnaround response. They try to forward answers back to the committee prior to their meeting for discussion or if the committee should need additional information.

Screening Committee Update

Ross gave the update for the committee. A Lead person will be selected at the next meeting on Tuesday, April 5, 2016 at 2 p.m. EST. Jimerson added this is a status report of the three issues that have not been closed out. They were approved by the Joint Committee (JC) on last year.

Issue:

- **32775 – Form 433 Collection Information Statement** was approved by the JC on November. 25, 2015. It was elevated to the IRS on February 1, 2016. This issue will be redirected to Wage and Investment (W&I) from Small Business/Self Employed (SB/SE). There were seven

recommendations. Some were accepted and there were some rejected. Jimerson added the form is used to try and make it easier for the taxpayers who have a balance due. The taxpayer provides their financial information this helps in determining the amount of an Installment Agreement. The full report will be available for review at the full committee's call in April.

- **32780 – Interactive Tax Assistance on IRS.gov** was approved by the JC on October 28, 2015. The latest update, TAP is reviewing the IRS response. Ross will follow up on where it is and report back to the committee. Jimerson added when IRS came to TAP for real time feedback on the operations of the ITA, a lot of time was spent on it. Feedback was provided to IRS, the official response was sent to IRS by the JC for any additional response. Follow up regarding the status of the formal recommendation will be completed by the full committee meeting.
- **32776 – Improved Schedule C Compliance** was sent to the JC for approval on August 4, 2015. It was elevated up to IRS on September 17, 2015. The IRS accepted issue on December 28, 2015 and proposed an implementation date of June 1, 2016. Jimerson added the Schedule C was from 2014 TCC. A follow up will be done and report back to the committee at the full committee's meeting.
- **31082 – Mail Tracking** was approved by the JC on November 25, 2015. It was elevated up to IRS on December 1, 2015. IRS response was received on March 2, 2016. Two recommendations:
 - (1) Has been resolved according to IRS. They said it was already in place.
 - (2) Is under consideration. There is a follow up date of March 1, 2017. The full report will be shared prior to the full committee's meeting for review.

Matthews reminded the committee when the full committee have their meeting they will select a Lead for the Screening Committee.

Subcommittee A – Stephen Webber; Issue 34106 – ITIN Refundable Credits

Matthews updated on behalf of Stephen. The subcommittee briefly went over the handouts. After discussion, notes were made and will go through the references. Will determine which one will help the subcommittee and which ones will be needed.

Subcommittee B – 34108 – Exam/AUR Policy

Matthews spoke on behalf of the subcommittee. She stated when the subcommittee meets on April 13, 2016, a Lead will be selected. Rodney Steman shared that the subcommittee will be working on this issue regarding the power of attorney.



ACTION: Ross will submit the committee's questions prior to the subcommittee meeting.

Action Items:

- Screening Committee will look at the new and old issues sitting in the Parking Lot and determine which ones will be worked.
- The Activity Reports are to be sent in on the twenty-fifth of each month. A reminder will be sent out by Ross each month.
- Ross will send Gary Hoff and Rodney Steman a copy of the calendar schedule.
- Ross will follow up with Otis Simpson regarding the business cards
- Ross will send out blank business cards to the members
- Ross will submit the committee's questions to Tamikio Bohler prior to the subcommittee meeting

If anyone has questions, reach out to Ross, Jimerson or Matthews.

Closing

Jimerson closed the meeting.

Next Meeting Thursday, April 21, 2016

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



**Taxpayer Communications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
March 3, 2016**

Designated Federal Officer

- Susan Jimerson Seattle, WA Chief, TAP West

Attendance

- Ellen Bemis Presque Isle, ME Member
- Gary Hoff Hot Spring, AR Member
- Gina Jones Delhi, LA Member
- Jeanne Matthews South Park, PA Member
- Rodney Steman Hurst, TX Member
- Ruth Tsujimura Honolulu, HI Member
- Scott Hall Louisville, KY Member
- Stephen Webber Glendale, CA Member
- Terrence Randolph New Market, AL Member
- Larry Meade (Via phone) Sacramento, CA Member

Members Absent

- Mary Ann Callahan New York, NY Member
- Gail Reese Buckeye, AZ Member

Staff

- Susan Jimerson, DFO
- Toni M. Ross, TAP Program Analyst
- Theresa M. Singleton, TAP Program Analyst
- Carolyn Sanders-Walsh, Communications & Liaison, Senior Tax Analyst

Member of Public

None

Opening/Welcome/Announcements

Susan Jimerson welcomed everyone to the meeting. This is the first official meeting for Taxpayer Communications committee in this TAP year 2016. Announcements followed by self-introductions.

Chair Presentation

Toni Ross gave the “So You Want to be a Chair” presentation to the committee.

Chair Elections

Chair elections followed the presentation. Jeanne Matthews, South Park, PA elected Chair and Rodney Steman; Hurst, TX elected Vice Chair. Chair leadership bi-weekly calls scheduled with TAP Chair Gina Jones. Schedule: Third Wednesday at 11 a.m. EST, beginning March 16, 2016.



Identify Members for Subcommittees

Subcommittee A – Issue 34106 – Individual Taxpayer Identification Number (ITIN) with Refundable Credits

- Stephen Webber – Lead
- Gina Jones
- Mary Ann Callahan
- Ruth Tsujimura
- Ellen Bemis
- Jeanne Matthews

Subcommittee B – Issue 34108 – Exam/AUR Policy (Need to identify lead)

- Gail Reese
- Rodney Steman
- Larry Meade
- Scott Hall
- Terrence Randolph
- Gary Hoff

Outreach

- Rodney Steman (TAP Vice Chair)

New Issue Screening (Need to identify lead)

- Ruth Tsujimura
- Gary Hoff
- Ellen Bemis
- Scott Hall
- Gail Reese

Quality Review

- Gail Reese
- Stephen Webber
- Ruth Tsujimura

Internal Communications Committee

- Larry Meade
- Mary Ann Callahan
- Terrence Randolph

Minutes Approval

November Minutes accepted with minor corrections.

- Ralph Bennett stated the subcommittee had a scheduled meeting for November 2, 2015, but no one from IRS was on the call.
- Jerome stated he did not receive the cumulative report that shows who all turned in their reports.

Staff Roles and Responsibilities discussion (Toni)

- Methods of communication
- Ground Rules and telephone Etiquette



- Minutes/Minutes approval
- Establish Meeting Quorum (7)
- Meeting survey assessments
- Consensus

No Public Comments

No representative from public present today.

Meeting dates and times determined.

Taxpayer Communications Committee: Third Thursday at 2 p.m. EST

Screening Committee First Tuesday at 2 p.m. EST

SubCommittee A Schedule Second Wednesday at 2 p.m. EST

Subcommittee B Schedule Second Wednesday at 3 p.m. EST

2016 Project Focus Reviews

Subcommittee A: Break out meeting

Issue 34106 – Individual Taxpayer Identification Number (ITIN) with Refundable Credits

Wage & Investment (W&I) Program Owner

Florence Adamson

Susan Jenkerson

Christie Stokes

Cindy Jones

Karin Rice

Summary of ITIN given to members to review. The two areas of concern and most misunderstood is the Child Tax Credit (CTC), Additional Child Tax Credit (ACTC). And also the American Opportunity Tax Credit (AOTC). Inform session and Questions asked by the members. Program Owner was informed of the scheduled date for the meetings. **Due date June 1, 2016.**

Subcommittee B: Break out meeting

Issue 34108 – Exam/AUR Policy

Small Business/Small Employed (SB/SE) Program Owner

Scott Irick

Carolyn Sanders Walsh

Danny Smith (in person)

Tonjua Menefee

Summary of Exam/AUR policy given to members to review. Look at the requirements for all of the publications, Pub. 1 and Pub. 3498, that currently send out with field and campus exam letters, to determine if we can reduce mailing and printing costs by eliminating attachments to taxpayer correspondence. Communicate concerns about the impact on taxpayers if we eliminated the attachments; and explore alternative means, i.e. irs.gov or revised letters.



Project Subcommittee Report – Out

Subcommittee A – Issue 34106 – ITIN's (Individual Taxpayer Identification Numbers)

Discussion Summary

Subcommittee started discussion at step 1/schedule 8812. To prepare an accurate schedule 8812, you must ask your clients relevant and probing questions to help you determine if the credit is allowable. Taxpayers may not fully understand the tax laws and may incorrectly believe they can claim the credit for ineligible dependents. In general, to be a qualifying child for purposes of the child tax credit, the child must be a citizen, national, or resident of the United States. If the child isn't a U.S. citizen or national and has an ITIN, you should ask your clients questions to identify whether the child meets the substantial presence test for establishing residency.

- Schedule 8812 and Schedule 8812 Instructions were reviewed to determine the dependent's status.
- Tsujimura will type the notes that she took from the program owner call to distribute to each member of the subcommittee A.
- Each member will read the listed references, to get the understanding of the process to discuss the suggestions for a modification. This will be discussed during next subcommittee meeting scheduled in April.

Subcommittee B – Issue 34108 – Exam/AUR Policy

Below are questions asked by the members to program owners:

- We are looking for a better outline; we hope to get a better letter stream to see exactly what is being sent by mail.
- Need cost and analysis regarding the opportunity to save money. Maybe send to Power of Attorney (POA) once and don't need to send it again.
- What is the response rate to each letter?
- Is labor outsourced?
- This is an eight page document is this really necessary? Can the subcommittee recommend changes to this pub.?
- If going paperless, don't forget to mention that we are trying to provide a green environment.
- Where is the landing page on irs.gov so that taxpayers can easily get to the audit process?
 - Can always do a Google search.
 - Can search on irs.gov.
 - Also can watch YouTube videos regarding the audit process.
- What the group needs to look at:
 - What we think about the process if IRS took out giving pubs. with the letters.

- How will this process effect taxpayers who do not have access to the internet, don't buy into the electronic phase, etc.
- Maybe we can get a short paragraph that can go out with the letter where the taxpayer can check if they want a paper copy of Pub. 3498 can be sent to them.
- Within the scope of this committee, can we recommend changes to the pub?
- We can also make Taxpayer Bill of Right (TBOR) a part of the publication.
- Send everything out the first time and after that send a one page document where they can find necessary information.
- Maybe just send out the Pub. 1 and not the 3498.
- 3498 does not contain an update of TBOR.
- Will 3498 going to be revised, it is 12 years old.
- The subcommittee B needs to draft the referral for this issue:
 - Work on the goal statement
 - Work on the background
 - Toni will write up the notes and send out to the TCC and program owners
 - Scott Irick will provide additional information
 - Letter Stream
 - Cost and Analysis
 - Determine for the subcommittee:
 - Member needed to draft committee referrals

Travel Procedures

Face to Face meeting expense report was distributed and explanation given on how to complete the report. Members will forward to Annie Gold for preparation of their travel voucher.

End of Day announcements/closing

Jimerson conducted her end of day wrap up and review of Friday's meeting. Meeting was then adjourned.



**Taxpayer Communications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
March 4, 2016**

Designated Federal Officer

- Susan Jimerson Seattle, WA Chief, TAP West

Attendance

- Ellen Bemis Presque Isle, ME Member
- Gary Hoff Hot Spring, AR Member
- Gina Jones Delhi, LA Member
- Jeanne Matthews South Park, PA Member
- Rodney Steman Hurst, TX Member
- Ruth Tsujimura Honolulu, HI Member
- Scott Hall Louisville, KY Member
- Stephen Webber Glendale, CA Member
- Terrence Randolph New Market, AL Member

Members Absent

- Mary Ann Callahan New York, NY Member
- Gail Reese Buckeye, AZ Member
- Larry Meade Sacramento, CA Member

Staff

- Susan Jimerson, Designated Federal Officer
- Toni M. Ross, TAP Program Analyst
- Theresa M. Singleton, TAP Program Analyst

Member of Public

None

IRS Future State Initiative

Jimerson presented background on the IRS Future State Initiative (FSI) along with the vignettes, along with the pre-filing, filing, and post filing. The committee was tasked with reviewing the IRS Future State Initiative and giving feedback that will be incorporated with the comments of the other five project committees into a Focus Group Report for the National Taxpayer Advocate. The committee reviewed three of the four vignettes on the Individual Taxpayer Experience, the Small Business Experience, and the Government Entity Experience.

Questions and Answer Session

The IRS Future State Initiative presentation produced much member discussion on how this is going to work as it seemed very limited to only those taxpayers that are technology savvy and didn't have any problems using self-help methods. The group expressed concerns as to where the funds were going to come from to implement an on-line account system that a taxpayer can easily access and that the public can trust to be secure. Another concern was what happens to those that do not or cannot use on-line account access to address their tax



administration concerns. How will this group be assisted? Basically, the unified message needs to go to Congress, on how the budget is affecting customer service. No funds available for the infrastructure change that is needed, for secure, consistent, transparent, privacy, fast and easily accessible filing.

Communications/secure notifications from IRS via e-mail, mobile application, or text message, will only work if the message/notification goes to profile mailbox, where you have to log in to “my account” to receive the actual message.

Political reality is that the revenue stream is the IRS. IRS website is not user friendly.

What was your initial reaction? It has to be a perfect world, in order for this to work. This is really unrealistic. Cookie cutter scenario doesn't indicate extraordinary complications or exceptions. Scenario is needed on single mother, etc. Budget constrained environment/where are the funds to fund this FSI?

Does the vignette accurately describe the flow of the taxpayer?

Yes, but only in the perfect world... In the parameters of this presumption this will work.

Give feedback on the vignette needs to be changed on/how does it need to change?

Cannot address every situation – must address most situations

Where is the breakout, how can the taxpayer opt out and press “0” to speak to a live operator, or can the taxpayer go to another source or website.

Where is the vignette for the non-internet users?

What suggestions do you have?

Suggestion: Charts do not portray real world scenarios – only in a perfect world. Website must be more user friendly.

Can IRS use an example that has a positive outcome? For example, taxpayer receiving a refund instead of owing more taxes.

Suggestion: Introduction to FSI, take it in small bites (because this is too massive to begin to start this) (forms, processes, etc. has to be looked at, and routed.)

Suggestion: Need specialized/dedicated method of communication/telephone numbers for departments when the online route fails (without going thru a generic phone# that you have to wade thru numerous press # for menus.) Could be online chat, as a way to communicate.

Summary:



Technical requirements seem insurmountable even with funds available, much less in a budget constrained environment. Future state must have allowances for individual communications outside of the online system.

Security must be the first consideration.

Closing

Jimerson adjourned the meeting

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