



# Annual Report 2020

## **The Taxpayer Advocacy Panel is...**

An independent panel of citizens whose mission is to listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction.

A group of citizens who volunteer to listen to what taxpayers have to say about the IRS. We not only listen, we try to do something about it.

A Federal Advisory committee established under the authority of the Department of the Treasury.

A unique organization that increases opportunities for U.S. taxpayers to communicate with the IRS.

Geographically and demographically balanced with approximately 75 members that represent the entire nation.



**Taxpayer  
Advocacy Panel**  
IMPROVING THE IRS



**To:** The Honorable Janet L. Yellen  
*Secretary of the Treasury*

Charles P. Rettig  
*Commissioner, Internal Revenue Service*

Erin M. Collins  
*National Taxpayer Advocate*

**From:** 2020 Taxpayer Advocacy Panel (TAP)

**Subject:** 2020 TAP Annual Report

It is with great pride that we present our 2020 TAP Annual Report. The TAP is a diverse group of ordinary citizens from around the country who possess a sense of civic duty, patriotism, and belief in an effective and well-regarded taxation system. We volunteer our time and energy to improve IRS services and taxpayer satisfaction.

The 2020 TAP had great leadership led by Phil Kleiber, TAP Chair, and Bob Moretti, TAP Vice Chair. As members of TAP, we are committed to helping the IRS improve its services by performing grassroots outreach activities that enable TAP members to identify many issues raised by taxpayers. TAP consistently collaborated with the IRS when presented with opportunities to provide feedback on its programs including online tools on the IRS website. The IRS continues to work with TAP to build on its efforts to improve and expand services that allow taxpayers to interact in ways that work best for them. In 2020, TAP made recommendations on customer service issues that directly affect how taxpayer interactions may occur in person, over the phone, by mail, or online.

The 2020 TAP consists of six project committees and two internal committees. Each committee has responsibility for a specific area for which it reviews issues, determines whether there is a plausible solution, and provides recommendations to the IRS to improve the taxpayer experience and satisfaction. The 2020 TAP Committees are:

- Notices and Correspondence – Chair: Tracy Bunner, Utah
- Special Projects – Chair: Cheryl Williams, Washington
- Tax Forms & Publications – Chair: Stephen Selden, Maryland
- Taxpayer Assistance Center Improvements – Chair: Nina Tross, Florida
- Taxpayer Communications – Chair: Lindsey Funair, Pennsylvania
- Toll-Free Phone Lines – Chair: Andrea Price, Ohio
- Internal Communications – Chair: Laurie Brock, Oregon
- Outreach – Chair: Bob Moretti, Montana

The Joint Committee (JC) is the governing board for TAP and is comprised of the TAP Chair and Vice Chair, the chairs of the six project committees, and the chair of the Internal Communications

Committee. The JC reviews and approves all recommendations before sending them to the IRS to consider.

During this year, each committee worked tirelessly to represent the interests of taxpayers and ensure that their voices were heard. TAP members listen to taxpayers around the country and bring personal knowledge, skills, and abilities to address the many issues raised about our federal tax system. This report covers the wide range of issues TAP identified and elevated to the IRS this year and summarizes IRS plans for implementation. TAP works collaboratively with the IRS. However, there are times when a TAP recommendation may not be adopted. It remains important to identify issues, provide potential solutions, and communicate these to IRS independent of the IRS response. When recommendations are not adopted, the very act of studying, evaluating, and proposing changes to processes and procedures is valuable to the IRS and to the American public.

TAP focuses on conducting outreach that will reach the broadest group of taxpayers, practitioners, and concerned citizens. Success depends on contact with the various groups to receive issues and concerns, solicit ideas regarding impacts, and receive suggestions for improvement. Members conduct grassroots efforts through one-on-one discussions, presentations, town hall events, community involvement, traditional media outlets, social media, and networking.

As TAP members, we are proud to serve the interests of American taxpayers and to provide input toward improving IRS services.

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## Letter from the Departing Chair

It is an honor to submit this report of the Taxpayer Advocacy Panel (TAP) for the 2020 calendar year. To say “it’s been a challenging year” seems inadequate. Our dedicated volunteers come from varied backgrounds. Some hold down full-time jobs, some are retired, and some have a major role in taking care of their families. In short, all have responsibilities other than their commitment to TAP. Of course, everyone was affected by the pandemic, with lives that were much different post-COVID than pre-COVID. The panel members persisted, however, and were able to navigate their volunteer responsibilities in the new virtual, post-COVID world. This annual report details the excellent ideas that were advanced to the IRS. I speak for the entire panel when I say that we are proud to provide a vital service to all taxpayers by addressing many issues that impact the service received from the IRS.

This report includes a detailed accounting of the accomplishments of the committees that make up TAP. Here are some notable highlights for this past year.

- TAP sent 58 referrals to the IRS containing 237 recommendations to improve service to taxpayers. The referral output exceeded the number of referrals submitted in either 2018 or 2019, reflecting the amount of focus the group demonstrated throughout the year. Referrals forwarded during 2020 addressed a wide range of topics and reflected the knowledge and abilities of our volunteers through many hours of research and discussion within the project committees along with the support of a team of experienced IRS professionals.
- This was accomplished without the benefit of a single face-to-face meeting in 2020, as the entire year had to be conducted virtually. This necessity was particularly difficult for the first-year panel members, who had to be trained virtually, and did not have the benefit of meeting any of their committee team members or our IRS partners.
- Conducting meaningful outreach activities was challenging in 2020; however, TAP members were able to work the virtual chat room at National Tax Forums sponsored by the IRS, delivering TAP’s message and answering questions about TAP.
- Members of TAP exhibited a tremendous commitment in completing referrals and reaching out to the public to hear taxpayer issues firsthand. Please review the Annual Summary of TAP Member Activity included in this report.
- The Joint Committee met for the annual planning meeting in mid-August. This year, we were unable to meet face-to-face and had to conduct a multi-day phone/WebEx session. It was a credit to all participants that we had a very energetic, productive session. One key result was formation of a new ad hoc committee, tentatively named the New Member/Mentorship committee. Anticipating another year that will be largely virtual, the committee has a goal to develop tools and formal training to help first-year members get up to speed as quickly as possible. The desired result is to minimize any frustration or stress they might have at the beginning of their time on the panel.
- The Taxpayer Bill of Rights was incorporated in every referral that was sent to the IRS. This emphasizes the significance of these rights as a fundamental part of TAP’s mission.
- Our Internal Communication Committee, chaired by Laurie Brock, made great progress in expanding our use of social media so we can further spread the word of TAP. Please

see the report of that committee for a discussion of the progress made in utilizing various communication channels.

- The panel was able to have input into the development of a much-needed redesign of the internal TAPSpace website. The redevelopment is part of a larger project that also includes a redesign of [ImproveIRS.org](https://www.improveirs.org). TAPSpace is the website that panel members use to get news updates and to access committee documents, calendars, and the panel's member directory. The update should enhance panel productivity as well as make it much easier for members to quickly access key documents and information.
- What follows is a list of headline accomplishments from each committee. For additional detail, please read the reports from each Chair:
  - **Notices and Correspondence:** Every issue pertinent to the committee that was presented to the committee was processed and submitted to the IRS. This included issues from 2019 that were carried forward into 2020.
  - **Special Projects:** This committee continues to tackle the multitude of service issues faced by international taxpayers. Committee members did an excellent job thoroughly researching the issues and presenting realistic recommendations to the IRS.
  - **Taxpayer Assistance Center Improvements:** Since these centers were closed for much of 2020, this committee focused on issues carried over from prior years and successfully forwarded three referrals to the IRS.
  - **Taxpayer Communications:** This committee not only completed ten referrals but also advanced excellent outreach ideas to the panel, spurring increased communication regarding the Free File program and the services available from the Taxpayer Advocate Service.
  - **Tax Forms and Publications:** This group does much of the technical "heavy lifting" involved with the details of IRS Forms and Pubs. Besides uncovering opportunities for improvement, it also quickly reacts to requests for feedback from the IRS.
  - **Toll-Free Phone Lines:** Toll-Free Phone lines, like the Taxpayer Assistance Centers, were not in operation for a portion of 2020. Nonetheless, the committee was able to forward several excellent referrals to the IRS, including adding a Navigation Guide to IRS.gov to allow taxpayers to better prepare for their call for assistance.
- TAP continues to work well with stakeholders within the IRS and is often approached by IRS program owners for assistance in addressing taxpayer service issues. The IRS staff makes subject matter experts available to our committees to answer questions and provide information on current practices.

As my three-year term on TAP ends along with my tenure as TAP Chair, I want to thank all the very dedicated and talented volunteers whom I have had the privilege to work with and get to know. I also want to thank the IRS management, staff, and the National Taxpayer Advocate for all the work, support, and encouragement we have received this year.

Thank you for taking the time to read this report. I believe you will be impressed by all the hard work and accomplishment as I have been.

Sincerely,  
Phillip (Phil) Kleiber  
*2020 National TAP Chair*

## TAP Vision and Mission Statement

The volunteer members of the Taxpayer Advocacy Panel (TAP) listen to taxpayers, identify taxpayer issues, and make recommendations for improving IRS service and customer satisfaction. The mission is to partner with the IRS and continuously look for ways to improve IRS service to taxpayers.

TAP provides the taxpayer perspective on critical tax administrative programs and helps identify grassroots issues through outreach. TAP also provides opportunities to gather independent taxpayer comments and suggestions regarding IRS service, customer satisfaction, and process improvements. TAP has direct access to the appropriate operating divisions to ensure recommendations are considered. TAP's scope focuses primarily on issues that fall within the jurisdiction of the Wage & Investment and Small Business/Self-Employed divisions.

## Introduction to the Taxpayer Advocacy Panel

The Taxpayer Advocacy Panel (TAP) is an independent advisory committee that operates under the auspices of the Federal Advisory Committee Act (FACA). This act ensures panel advice and recommendations are objective and accessible to the public. From an administrative perspective, TAP is accountable to the Department of the Treasury, the IRS, and the National Taxpayer Advocate. The Taxpayer Advocate Service (TAS), an independent division within the IRS, provides essential funding, technical, administrative, and clerical support to TAP.

The Department of the Treasury was the driving force in creating TAP in 2002 based on a review of IRS advisory committees. This panel, which was originally named the Citizen Advocacy Panel, operated in only ten states. After reviewing its contributions, Treasury recommended the panel be expanded nationwide and renamed the Taxpayer Advocacy Panel.

TAP members are drawn from a nationwide pool of citizen volunteers with at least one member from each of the 50 states, the District of Columbia, Puerto Rico, and a member to represent U.S. citizens living and working abroad. Each year, approximately one-third of the TAP members rotate off the panel and must be replaced. New member recruitment is conducted early each year and is widely advertised in local and national media. Potential members are screened and interviewed by existing panel members and IRS staff and then undergo a thorough background check. The final list of candidates is forwarded through the Commissioner of Internal Revenue to Treasury for approval and appointment.

Before introducing you to the 2020 work and accomplishments of TAP, TAP members wish to acknowledge and thank the IRS TAP staff members for their talent and commitment. Because of their dedication to the taxpaying public, TAP volunteer members can work to protect and promote taxpayers' interests.

## The Taxpayer Advocacy Panel by Location

Treasury authorized TAP to have up to 75 volunteer panel members for 2020. Appointed members serve a three-year term from December 1 through November 30. Every effort is made to name at least one alternate member per state. Should a member be unable to complete his or her appointment or choose to resign from the TAP, an alternate member may replace him or her during the year or at the start of the next TAP year.

The list of members in [Appendix A](#) at the end of this report may exceed the number of Treasury-authorized members in the listing below due to resignations and other changes in membership during a TAP year.

FIGURE 1, TREASURY AUTHORIZED TAP MEMBERS

State	Members	State	Members	State	Members
Alabama	1	Maine	1	Pennsylvania	3
Alaska	1	Maryland	1	Puerto Rico	1
Arizona	1	Massachusetts	2	Rhode Island	1
Arkansas	1	Michigan	1	South Carolina	1
California	5	Minnesota	1	South Dakota	1
Colorado	1	Mississippi	1	Tennessee	2
Connecticut	1	Missouri	2	Texas	4
Delaware	1	Montana	1	Utah	2
Florida	2	Nebraska	1	Vermont	1
Georgia	2	Nevada	1	Virginia	1
Hawaii	1	New Hampshire	1	Washington	1
Idaho	1	New Jersey	1	Washington, D.C.	1
Illinois	2	New Mexico	1	West Virginia	1
Indiana	1	New York	5	Wisconsin	1
International	1	North Carolina	1	Wyoming	1
Iowa	1	North Dakota	1		
Kansas	1	Ohio	2		
Kentucky	2	Oklahoma	1		
Louisiana	1	Oregon	1		

## Outreach

### OUTREACH COMMITTEE

#### Chair

Bob Moretti, TAP National Vice Chair, Montana

#### Members

Lacy Rice Jr., Toll-Free Phone Lines, Kentucky  
John Hughes, Special Projects, Tennessee  
Thurston Smith, Taxpayer Assistance Centers, Tennessee  
Jim Buttonow, Taxpayer Communications, North Carolina  
Laurie Brock, Tax Forms and Publications, Oregon  
Felecia Dixson, Notices and Correspondence, Missouri

#### Designated Federal Officer

Terrie English, TAP Director, Texas  
Cedric Jeans, Chief TAP East, Tennessee

#### TAP Staff

Fred Smith, Program Analyst, District of Columbia  
Kevin Brown, Management Assistant, District of Columbia  
Rose Babb, Management Assistant, New York

#### Committee Work Scope

Outreach is an important component for the success and continuation of the Taxpayer Advocacy Panel (TAP) mission. TAP members reach out and connect with tax professionals (attorneys, accountants, enrolled agents, paid preparers, and others) as well as taxpayers in local communities around the country and overseas; they speak at trade associations, civic organizations, and on various social media platforms and communicate with small business owners, tax professionals, legislators, and local and state organizations to identify the issues taxpayers experience in their dealings with the IRS. Because of these grassroots efforts, TAP receives comments, suggestions, and concerns and provides a voice for these concerns. After review and analysis of selected issues and concerns, TAP project committees formulate, review, and approve for submission to the IRS formal recommendations to improve IRS service to the public, including recommendations to improve forms, publications, programs, procedures, and practices.

Since outreach is an integral part of the TAP mission, the Outreach Committee is charged with leading, tracking, and communicating TAP member outreach efforts. Each TAP project committee is represented by its respective Vice Chair (VC), who leads his or her project committee members in their outreach efforts. Outreach ideas and success stories are shared at the monthly outreach meetings chaired by the National VC, providing different approaches for VCs to take back to their respective project committees. TAP members are encouraged to pursue opportunities to speak about TAP wherever the general taxpaying public is present.

Due to COVID-19 restrictions, the Outreach Committee did not have a face-to-face meeting during 2020. The committee did meet virtually in April with the project committee VCs present. COVID-19 was also the primary reason for a later start; however, it did not dampen the

enthusiasm of the committee members. The committee established a recurring monthly meeting schedule and worked to promote TAP member outreach activities while staying safe during COVID-19. Social media utilization became ever greater in its importance. New TAP members were given a virtual orientation, and the importance of outreach was emphasized. Activity reports were also explained, including their importance as a tool for passing on future ideas to future TAP members.

The 2020 members of the project committee were team-oriented and willing to work hard to keep outreach events occurring throughout the year. New and improved outreach methods were developed with safety in mind, such as Facebook, Twitter, blogging, LinkedIn, Zoom meetings, and other social media platforms. Traditional print media was also a significant part of the outreach program as well as television and radio media. When outreach activities arose, the team members readily volunteered to complete the task. They represented TAP by attending Taxpayer First Act meetings; monitoring a TAP chatroom online for the National IRS Nationwide Virtual Tax Forum; providing input for necessary upgrades to TAPSpace and ImproveIRS.org; giving regular reminders and assistance to fellow committee members on completing activity reports; submitting articles for the monthly TAP newsletter about outreach highlights; and reviewing, researching, and updating outdated Outreach Toolkit files with up-to-date information. Their contributions were instrumental to the committee's overall success this TAP year.

### **Other Activities and Achievements**

The primary goal of the TAP National VC for 2020 was to create an outreach team the entire TAP membership could reliably turn to for support and information while enhancing outreach methods conducive to today's taxpayer's needs.

In addition to supporting the Chair, the National VC worked to improve two specific facets of TAP outreach efforts:

- Virtual Tax Forum – Due to the COVID-19 pandemic, the IRS decided to hold its annual Tax Forums virtually. This consisted of six weeks of training, Continuing Professional Education courses, and a large amount of tax information provided to tax professionals including attorneys, CPAs, and Enrolled Agents. As in years past, TAP was afforded the opportunity to be present in our virtual booth. There, we shared information about our program and its functions as well as listened to concerns from tax professionals to identify grassroots issues that the panel could explore.

In our virtual booth, we sent visitors to our [ImproveIRS.org](https://www.improveirs.org) website, where they could download our materials including our 2019 Annual Report and interact with one or more of our 20 TAP member volunteers who worked the virtual booth. Visitors were able to ask questions as if they were standing in a hallway as we have traditionally done.

- Outreach Toolkit – The Outreach Committee aggressively reviewed more than 20 folders designed to aid all TAP members in conducting taxpayer outreach. It finished this project with a sense of urgency since COVID-19 was causing limitations on being able to get the TAP message out to taxpayers. The committee added new methods to the Toolkit relating to the use of social media, and these methods have increased our total outreach events and audience as TAP members embraced these new ideas.

## Ongoing Work

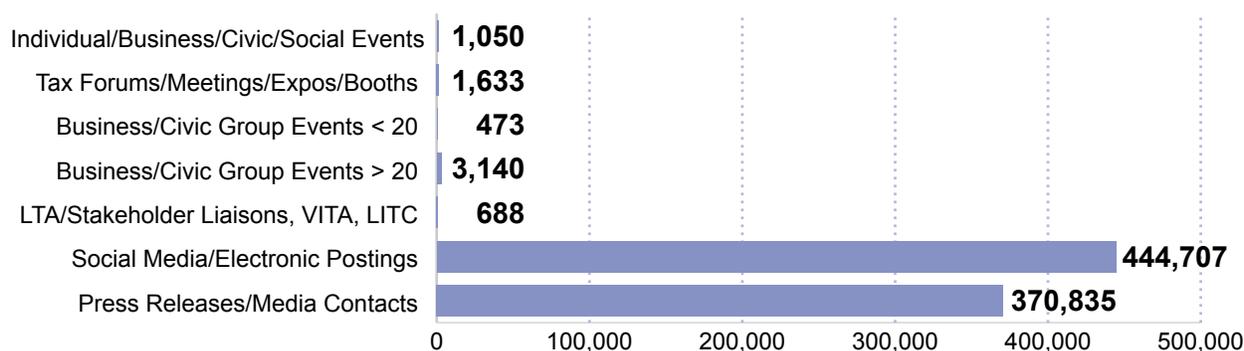
As COVID-19 placed a higher priority for virtual outreach efforts, Outreach Committee members focused on improving existing social media communication as well as testing newer and greater capacity social media methodologies. The Outreach Committee hopes to continue with several activities, such as:

- The Outreach Committee chair and members have initiated a new TAP member checklist, which is currently being reviewed by all TAP members. The checklist will also help returning TAP members as a reminder of events that need to be completed.
- The Outreach Committee program analyst keeps current a virtual outreach library of IRS news, articles, and press releases.
- The TAP Facebook Group Administrators regularly update this group page with information from the library.
- The Outreach Committee chair and members keep in place the strategies, activities, and ideas implemented in 2020. Successful outreach activities are posted in the comments section of the activity reports. TAP members have suggested an events calendar of a retiring member be passed on to a new member from the same state. TAP staff is working on how to implement this suggestion and create a seamless transition.
- The TAPSpace and ImproveIRS.org sites are being reviewed as the new rollout site information is provided. Improved user accessibility and ease of use are key components expected with the final product.

## OUTREACH SUMMARY

TAP members conduct outreach in a variety of venues. These include National Taxpayer During 2020, TAP members conducted outreach in a variety of virtual venues. These included the National Taxpayer Advocate Virtual Forum held July 21–August 20, professional organizations' online meetings, service club meetings via Zoom/Google Meet, one-on-one phone discussions with taxpayers, media outlets, press releases, and various other social media. Members also met with individuals running for or currently holding local, state, and national political offices. Use of social media has proven to be a great outreach tool and members use social media outlets to share the TAP mission. In 2020, TAP members reported 6,907 hours on outreach activities, reaching a total audience of 822,526 individuals. In Figure 2, these events are classified into seven major categories meant to convey the scope of each type of outreach activity. Due to COVID-19, outreach was primarily limited to media and social media activities.

FIGURE 2, 2020 OUTREACH REPORTED AUDIENCES



**Press Releases/Media Contacts, Interviews** — Local newspapers and radio stations may contact members to discuss their appointment to TAP or the work of the TAP. It is likely the audience reached is larger than reported due to the difficulty in determining the audience from these activities. Often newspaper readership or subscription information is not reported.

**Social Media and Other Electronic Postings** — Members use social media, such as LinkedIn, Twitter, Instagram, and Facebook, to let others know about TAP. Other members choose to monitor these and similar sites or specific forums and blogs to identify current and emerging taxpayer issues. Members also take advantage of electronic newsletters published by professional groups and firms. It is difficult to accurately report individuals reached through these efforts as members of social media communities forward information posted by TAP members. These two segments are primarily one-way communication but reach a far larger audience and are the most efficient methods of outreach as determined by numbers reached for volunteer hours provided to reach taxpayers.

**LTAs/Stakeholder Liaisons/VITA/Other IRS** — Some Local Taxpayer Advocates (LTAs) and Stakeholder Liaisons actively seek out working relationships with TAP members and encourage their participation in meetings and activities such as meetings with congressional staff and tax practitioners. TAP members listen for issues that can be brought to TAP, give presentations, or otherwise participate in the meetings or activities. Several TAP members are active in Volunteer Income Tax Assistance (VITA) or Low Income Taxpayer Clinics (LITCs).

**Large Business/Civic Groups > 20** — TAP members are invited to participate and actively solicit opportunities to “tell the TAP story” to business or civic groups with memberships presumed to be more than 20. These groups might include professional or trade organizations, chambers of commerce, homeowner associations, senior centers, nonprofit organizations, and state or local government boards or commissions. If travel is involved, it is included in the reported time.

**Small Business/Civic Groups ≤ 20** — This is similar to the above category but is for groups where the membership is presumed to be 20 or fewer. It can include book clubs, local investment clubs, women’s clubs, executive committees, and local boards and commissions.

**Tax Forums/Annual Meetings/Expos** — These opportunities present themselves less frequently but tend to provide larger audiences than most meetings with individuals focused on improvement of taxpayer service. TAP members may participate by staffing a booth or by speaking about the TAP mission and activities. When distance, schedules, and budgets permit, the members attend the IRS Nationwide Tax Forums, National Taxpayer Advocate Forums, and statewide or regional conferences.

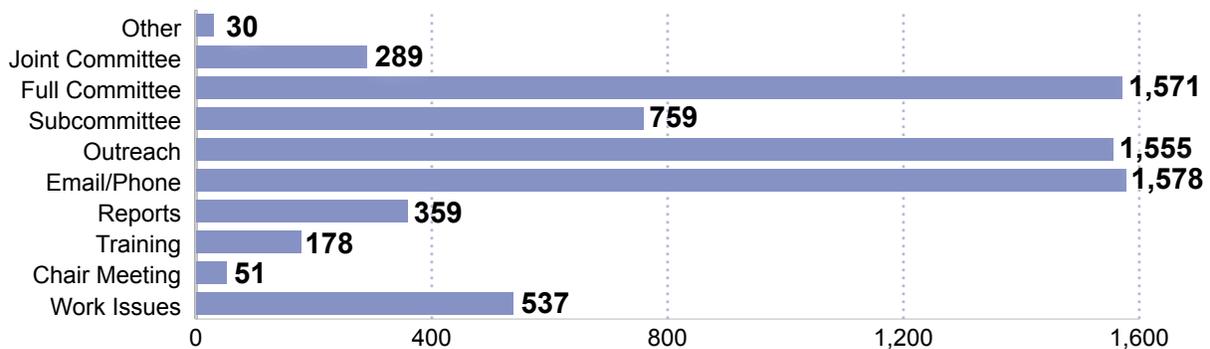
**Individual/Business/Civic Social Events** — This category represents various types of networking, from a business luncheon to a chat with a neighbor or coworker about TAP. It could be a small group such as a neighborhood block party or a one-on-one meeting with a city council member; however, the personal nature of this type of outreach tends to generate more TAP issue submissions than any other.

## Annual Summary of TAP Member Activity

TAP volunteers submit a monthly activity report showing volunteer hours worked on various types of activities. These reports were reviewed, and the hours and activities were organized into categories. TAP members reported a total of 6,906 volunteer hours devoted to TAP activities in 2020. Because of the inherent inaccuracy in reporting hours worked, these hours represent the minimum number of volunteer hours. A description of the major activities and the hours devoted to these major activities are shown in Figure 3.

Attended by all TAP members, the annual face to face meeting was held virtually over 2 days, which included a full day of training about TAP and IRS issues that volunteers need to be successful. The remaining time was spent in committee organization such as election of lead persons, subcommittee and screening committee assignments, establishment of meeting times and other administrative details, and beginning the work of the committee. This work included briefings from IRS program owners about issues the committee will be working on during the year. The hours reported for the face-to-face meetings account for many of the volunteer hours listed above but are not included in Figure 4.

FIGURE 3, 2020 REPORTED HOURS PER ACTIVITY REPORTS



**Joint Committee** — The Joint Committee is the governing body of TAP and includes the TAP chair and vice chair along with the chair of each of the established project committees. The Joint Committee meets monthly to review the work completed by the project committees and once each year to review the future direction of TAP and to establish coming year TAP priorities.

**Committee** — Each TAP volunteer is assigned to one of six established committees. Members may also participate in two internal committees (Internal Communications and Outreach), as well as ad hoc committees that may be formed during the year.

**Subcommittee** — Most of the committees use a subcommittee structure to accomplish their work. Each subcommittee meets administratively in addition to its main committee. Established committees have a screening committee that meets separately to review potential new issues. Both the established committees and the Joint Committee have quality review subcommittees.

**Outreach** — Outreach is an integral part of the TAP mission. Outreach includes a variety of activities designed to provide opportunities to listen to taxpayers and identify taxpayer issues and ultimately to propose recommendations to improve IRS service to taxpayers and increase customer satisfaction.

**Email/Phone** — Aside from the annual face-to-face meeting and outreach activities, all TAP interactions occur via email or phone. The time spent interacting with other members not specifically allocated to other activities is reported in this category.

**Reports** — This includes the time each TAP member spends completing his or her monthly activity reports and other reporting requirements. Other reporting requirements such as newsletter articles and chair reports are categorized under this heading.

**Training** — Hours reported in this category reflect training meetings conducted during the year to train new members and educate members about issues facing taxpayers. It also includes time spent by both mentors and new TAP member mentees to assist them in integrating in the TAP organization.

**Chair Meeting** — This category is used for meetings between chairs and vice chairs of a single committee or the chairs and vice chairs of committees working together on a project to coordinate activities or address concerns and challenges.

**Working Issue** — TAP members use this category to report the time they spend working separately or as part of a group in research, discussion, and consideration and development of proposals and the time spent drafting recommendations and related reports.

## TAP 2020 Project Committee Accomplishments

### PROJECT COMMITTEE ORGANIZATION

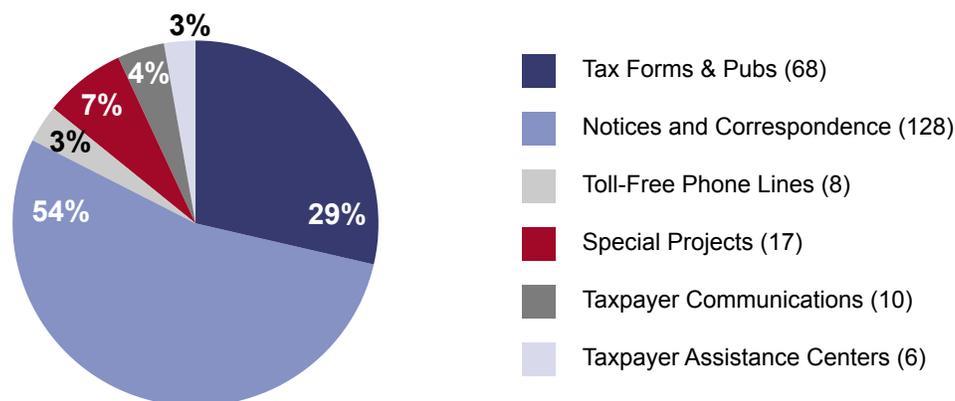
The Taxpayer Advocacy Panel (TAP) consists of six core customer-focused project committees in 2020. The committees worked on projects identified and defined by the TAP Joint Committee (JC) and IRS program executives. Each committee was similar in size and consisted of members from around the country. The project committees worked with the IRS to define problems and then develop referrals with recommendations to address the topics. TAP also addressed ad hoc and grassroots issues and made recommendations to the IRS for changes. The IRS values the outside perspective provided by the diversity of backgrounds, experiences, and thinking of the TAP members, which may lead to fresh approaches not apparent to IRS staff.

The TAP Outreach and Internal Communications Committees worked on products used in 2020 by TAP for internal TAP business, as well as for interaction with taxpayers. This included publishing the monthly TAP Newsletter, updating outreach materials, and setting procedures to respond to issue submitters to inform them of the status of their issue.

### TAP SUBMITTED 237 RECOMMENDATIONS TO THE IRS

The six core project committees submitted 58 referrals to the IRS for consideration during the 2020 TAP year. These 58 referrals contained 237 recommendations to the IRS. Over half of those recommendations originated from the Notices and Correspondence Committee. The IRS asked for the committee's review of several tax products and corresponding instructions for recommendations to improve customer satisfaction. Each proposed change is considered an individual recommendation. This accounted for 54 percent of the recommendations.

FIGURE 4, 2020 TAP RECOMMENDATIONS SUBMITTED TO THE IRS BY COMMITTEE



Recommendations to the IRS may be adopted, partially adopted, considered, or not adopted. TAP recommendations may be rejected based on policy, staffing, or budget concerns. A recommendation that is not adopted may be resubmitted for reconsideration if there is additional information that might impact the IRS decision. Regardless of whether a recommendation is adopted, the very fact the TAP exists to make those recommendations to the IRS provides a level of accountability in the mind of the public and is important to the integrity of the process.

In 2020, TAP submitted 237 recommendations to the IRS. Figure 5 shows the status of these recommendations as of December 31, 2020. The statuses may change depending on if TAP members accept or rebut the IRS responses before they are closed out.

FIGURE 5, 2020 TAP RECOMMENDATIONS SUBMITTED TO THE IRS BY OUTCOME

2020 Submitted Recommendations	
Adopted	71
Partially Adopted	8
Considered	67
Resolved Prior to Elevation	3
Not Adopted	57
Awaiting IRS Response	31
<b>Total</b>	<b>237</b>

Figure 6 represents IRS responses received during 2020 including those submitted prior to 2020. The committees have accepted the responses and closed the issues.

FIGURE 6, TAP RECOMMENDATIONS WITH IRS RESPONSES RECEIVED AND CLOSED IN 2020

Recommendations with IRS Responses Received and Closed in 2020			
	Prior Year(s)	2020	Total
Adopted	35	26	61
Partially Adopted	13	1	14
Considered	17	2	19
Not Adopted	52	20	72
Resolved Prior to Elevation	4	2	6
<b>Total</b>	<b>121</b>	<b>51</b>	<b>172</b>

Of the 172 recommendations to which the IRS has responded and which were closed by TAP in 2020, 44 percent were adopted, in whole or in part, which will result in improved service to taxpayers.

FIGURE 7, TAP RECOMMENDATIONS – ADOPTED BY IRS IN 2020

Adopted	
<b>Issue 40908, ITIN Rejection Notice CP 567</b>	
TAP Recommendation 1926	IRS Action
<p>CP515, Page 1</p> <p>Current Text: Message about your XXXX Form 1040 You didn't file a Form 1040 tax return</p> <p>Proposed Text: Remove text: "Message about XXXX Form 1040" You say they have a form 1040, but then tell them they don't.</p>	<p>To eliminate redundancy, the IRS agrees to remove proposed text "Message about XXXX Form 1040."</p>
<b>Issue 42225, Balance Due Notice CP 14</b>	
TAP Recommendation 1808	IRS Action
<p>Page 3, Penalties</p> <p>Change Current Text: "up to 25% of the amount shown on the return."</p> <p>To: up to 25% of the amount required to be shown on the return.</p> <p>Insert the wording "required to be shown". The wording in the IRC Section 6651 states of the amount required to be shown on the return.</p>	<p>Concur.</p>
TAP Recommendation 1809	IRS Action
<p>Page 3, Penalty, Failure to pay proper Estimated Taxes</p> <p>Current Text: .... When you don't pay enough taxes due for the year with your quarterly estimated tax payments, we charge a penalty for not properly estimating your tax.</p> <p>Add Text: We calculate the penalty separately for each required installment. The number of days late is first determined and then multiplied by the effective interest rate for the installment period.</p> <p>As this penalty is based on the interest rate for the installment period, it is confusing to place it under the penalty section with different headings than the prior section of penalties.</p>	<p>Concur.</p>
TAP Recommendation 1810	IRS Action
<p>CP14 Page 3, Interest</p> <p>Change text from: "Visit IRS.gov/interest for more information"</p> <p>To: "Visit IRS.gov/interest for an explanation of the terms in this table, and an interest calculator."</p>	<p>The effort to provide taxpayers information on the calculation of interest is laudable. The table with "Interest Factors" and seemingly random periods may be confusing to some. The factors and periods are apparently determined by a Revenue Ruling.</p> <p>This could be explained on the IRS website to those interested, and a calculator could be provided.</p>

Figure 7 continued on next page.

Adopted	
TAP Recommendation 1811	IRS Action
<p>CP14 Page 3, Interest</p> <p>Change text from: “Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account.”</p> <p>To: “Interest accumulates and compounds daily. The longer you wait to pay, the higher your balance due will be.”</p>	<p>The revision clarifies that interest compounds daily and clarifies that interest increases the balance due. It removes confusion around the phrase “the more interest we add to your account.”</p>
<b>Issue 42226, Collection Notice LT 16</b>	
TAP Recommendation 1769	IRS Action
<p>For your Reference Section, Page 1 Upper Right Current Text: Your SSN</p> <p>Proposed Text: Your SSN or TIN</p> <p>Not all taxpayers have SSNs, TIN is more universal as it applies to all taxpayers not just native U.S. citizens.</p>	<p>Concur.</p>
TAP Recommendation 1770	IRS Action
<p>LT16 Opening</p> <p>Current Text: Following the instructions under the “What you need to do” section may stop enforcement action.</p> <p>Proposed Text: If you follow the instructions under the “What you need to do right now” section, then you may stop enforcement action.</p>	<p>Use an if/then statement to better convey the action to consequence relationship. Adding “right now” – if you are going to use 4 of the 6 words in a section title in a directive then use all 6.</p>
TAP Recommendation 1771	IRS Action
<p>LT16 Mid-page text below Please act on your balance.</p> <p>Change Current Text: “We are trying to collect unpaid balances”</p> <p>To: We are attempting to collect unpaid balances.</p>	<p>Change “trying” to “attempting” as it is better grammatically. Matched language from referral point to match document language with “what you need to do right now”.</p>
TAP Recommendation 1772	IRS Action
<p>LT16 Mid-page text below Please act on your balance.</p> <p>Current Text: “What you need to do” section may stop enforcement action.</p> <p>Add: “What you need to do right now” section may stop enforcement action.</p>	<p>Adding “right now” if you are going to use 4 of the 6 words in a section title in a directive then use all 6.</p>
TAP Recommendation 1773	IRS Action
<p>Change Current Text: If you can’t pay in full right now:</p> <p>You can pay your remaining balance over time if you are current with your filing obligations. Visit IRS.gov/OPA to learn more.</p> <p>To: If you can’t pay in full right now:</p> <p>You might be considered to pay your remaining balance over time if you are current with your filing obligations. Visit IRS.gov/OPA to learn more.</p>	<p>Adopted.</p>

Figure 7 continued on next page.

Adopted	
TAP Recommendation 1774	IRS Action
<p>If you are currently facing financial hardship</p> <p>Current Text: If you are currently facing financial hardship: See the next page to learn about options available to you.</p> <p>Proposed Text: If you are currently facing financial hardship: See page two to learn about options available to you.</p>	Adopted.
TAP Recommendation 1775	IRS Action
<p>Current Text: Learn more and avoid waiting on the phone by visiting IRS.gov/LT16. If you can't find what you need online, See "IRS Help" on next page.</p> <p>Proposed Text: Learn more and avoid waiting on the phone by visiting IRS.gov/LT16. If you can't find what you need online, See "IRS Help" on next page or call 800-829-XXXX - Added phone number.</p>	We did add to the phone number to the top of page 2, but it could be moved to this section.
TAP Recommendation 1776	IRS Action
<p>Bottom/Right, Page 1</p> <p>Current Text: Write your Social Security number (XXX-XX-5555) on your payment and any correspondence.</p> <p>Proposed Text: Write your Social Security number or Taxpayer Identification number (XXX-XX-5555) on your payment and any correspondence.</p> <p>Not all taxpayers have SSNs, TIN is more universal as it applies to all taxpayers not just native US citizens.</p>	Adopted.
TAP Recommendation 1777	IRS Action
<p>Current Text: Your SSN XXX-XX-5555 Proposed Text: SSN/TIN on Payment notice</p> <p>Not all taxpayers have SSNs, TIN is more universal as it applies to all taxpayers not just native US citizens.</p>	Adopted.
TAP Recommendation 1778	IRS Action
<p>Page 2</p> <p>Current Text: Internal Revenue Service ACS Support Stop 5050 P.O. Box 219236 Kansas City, MO 64121</p> <p>Proposed Text: Kansas City, Format issue – when printed it breaks up Kansas City into two lines rather than one.</p>	Adopted.
TAP Recommendation 1779	IRS Action
<p>Page 1, Bottom of page</p> <p>Change Current Text: Pay the full amount due of \$4,823.12 by 11/22/2019 to avoid future interest and applicable penalties.</p> <p>To: Pay the full amount due of \$4,823.12 by 11/22/2019 to avoid additional interest and applicable penalties.</p>	Adopted. Changing the wording from future to Additional makes it clear that the taxpayer would be subject to additional interest and penalties along with what is already assessed.

Figure 7 continued on next page.

Adopted	
TAP Recommendation 1780	IRS Action
Page 2, Top Heading Current Text: SSN: XXX-XX-5555 Proposed Text: SSN/TIN Not all taxpayers have SSNs, TIN is more universal as it applies to all taxpayers not just native US citizens.	Adopted.
TAP Recommendation 1781	IRS Action
Page 2, Your Billing Summary Change Current Text: 1. Internal Revenue Code Section 6601 2. Internal Revenue Code Section 6651 To: 1. Internal Revenue Code Section 6601 Interest on Underpayment 2. Internal Revenue Code Section 6651 Failure to File Penalty The identifier for the code should be included so the taxpayers has a better understanding of what the code means to help the taxpayer better understand why the code is cited.	Adopted.
TAP Recommendation 1782	IRS Action
Page 2, Your Billing Summary Current Text: Table Proposed Text: Table needs better formatting. Column headings seem to be off centered.	Adopted.
TAP Recommendation 1783	IRS Action
Page 2, Taxpayers Rights and Sources for Assistance Change Current Text: See IRC Section 7803(a)(3) and, for additional information about the Taxpayers Bill of Rights, please visit the TBOR website: <a href="http://www.IRS.gov/taxpayer-bill-of-rights">www.IRS.gov/taxpayer-bill-of-rights</a> . To: For additional information about the Taxpayers Bill of Rights, please visit the TBOR website: <a href="http://www.IRS.gov/taxpayer-bill-of-rights">www.IRS.gov/taxpayer-bill-of-rights</a> . You may also look at See IRC Section 7803(a)(3) for a more in-depth information.	Concur though the TBOR section is a canned paragraph that is used on all letters and has been reviewed and approved by Counsel and TAS.
<b>Issue 42413, Balance Due LT 17 Redesign</b>	
TAP Recommendation 1784	IRS Action
Top Right Current Text: For your reference box. SSN Proposed Text: SSN/TIN.	This letter will only be used for IMF taxpayers but can change reference box from SSN to TIN.

*Figure 7 continued on next page.*

Adopted	
TAP Recommendation 1785	IRS Action
<p>Opening</p> <p>Current Text: “What you need to do” section may stop enforcement action</p> <p>Proposed Text: “What you need to do right now” section, then you may stop enforcement action</p> <p>Adding “right now” – if you’re going to use 4 of the 6 words in a section title in a directive then use all 6.</p>	Adopted.
TAP Recommendation 1786	IRS Action
<p>Center Urgent Notice</p> <p>Current Text: Please visit IRS.gov/LT16C</p> <p>Proposed Text: LT16C Page is not found on IRS.Gov</p> <p>-If Typo- Update to read LT17.</p>	Adopted.
TAP Recommendation 1787	IRS Action
<p>Center Urgent Notice</p> <p>Current Text: “You need to act immediately” Proposed Text: Your immediate action is required</p> <p>This language change will drive home that this is real, and action is about to be taken if taxpayer ignores this notice.</p>	Adopted.
TAP Recommendation 1788	IRS Action
<p>Middle of Page 1</p> <p>Current Text: 3rd Bullet</p> <p>Proposed Text: Remove the word “more,” add after information “on interest penalties.”</p> <p>Removing and add this language makes it more specific to the reader where to gather information regarding penalties.</p>	Adopted.
TAP Recommendation 1789	IRS Action
<p>Middle of Page 1</p> <p>Current Text: Two lines starting with “Following the instructions....”</p> <p>Proposed Text: Make into one line and it will bump up the tear away section making the document the intended two pages.</p> <p>Makes the document into two pages as noted on the page 1 of 2 numbers.</p>	Adopted.
TAP Recommendation 1790	IRS Action
<p>What you need to do right now section</p> <p>Current Text: Pay as much as you can....</p> <p>Proposed Text: “now”</p> <p>Now is already insinuated by the notice immediate action. No need to triple down on urgency.</p>	Adopted.

Figure 7 continued on next page.

Adopted	
TAP Recommendation 1791	IRS Action
<p>What you need to do right now section</p> <p>Current Text: "If you can't...", and "Pay your remaining," "visit <a href="https://www.irs.gov/opa">IRS.gov/opa</a> to learn more"</p> <p>Proposed Text: Change can't to cannot, and "your" to "the". Change after to learn more to "visit <a href="https://www.irs.gov/opa">IRS.gov/opa</a> for more information."</p>	<p>Concur though I believe the contractions were part of the Plain Language review.</p>
TAP Recommendation 1792	IRS Action
<p>Grey box, page 1 Current Text: "Can't"</p> <p>Proposed Text: Cannot</p> <p>Better reading and my hatred of contractions.</p>	<p>Adopted.</p>
TAP Recommendation 1793	IRS Action
<p>Tear away, page 1</p> <p>Current Text: SSN</p> <p>Proposed Text: to SSN/TIN.</p>	<p>Adopted.</p>
TAP Recommendation 1794	IRS Action
<p>Tear away section</p> <p>Current Text: Overflow</p> <p>Proposed Text: Edits made above will make it onto one page. Seen on my draft of the LT17 Notice.</p>	<p>Adopted.</p>
TAP Recommendation 1795	IRS Action
<p>Page 2 header Current Text: SSN</p> <p>Proposed Text: SSN/TIN.</p>	<p>Adopted.</p>
TAP Recommendation 1796	IRS Action
<p>Your Billing Summary table headers</p> <p>Current Text: Headers for each column</p> <p>Proposed Text: Center text to make better formatted table. Makes the table easier to read.</p>	<p>Adopted.</p>
TAP Recommendation 1797	IRS Action
<p>1-4 under amount due immediately</p> <p>Current Text: Current IRC Sections 6601, 6651, 6654, 6657</p> <p>Proposed Text: Add space between IRC Sections text and number.</p> <p>There is odd formatting that are combining text and numbers. Add space to indicate separation.</p>	<p>Adopted.</p>

Figure 7 continued on next page.

Adopted	
TAP Recommendation 1798	IRS Action
If you are facing financial hardship section Current Text: If you are facing financial hardship Proposed Text: If you are experiencing financial hardship.	Adopted.
TAP Recommendation 1799	IRS Action
If you are facing financial hardship section Current Text: Settle your tax debt section. Proposed Text: Set text to Tahoma font size 9 Two different font sizes in use in the existing document.	Adopted.
TAP Recommendation 1800	IRS Action
Taxpayers Rights Section Current Text: Paragraph 3 Proposed Text: Change “you’ve” to “you have,” change “haven’t” to “have not.”	Adopted.
<b>Issue 42425, Pay Your Outstanding Balance LT 19</b>	
TAP Recommendation 1812	IRS Action
Page 1, Please take action bullets Current Text: may stop Proposed Text: MAY STOP Capitalize – This will allow less confusion on the Taxpayer part.	Concur.
TAP Recommendation 1813	IRS Action
Pay your balance in full Section Current Text: If you can’t pay your balance in full Proposed Text: Delete This is explained in the column to the right.	Concur.
TAP Recommendation 1815	IRS Action
“scan me” Current Text: “scan me” Proposed Text: The “scan me” picture that is located on the bottom left needs to be cropped a little more or shifted a little to the left because it’s slightly cutting off some of the wording.	Concur.

*Figure 7 continued on next page.*

Adopted	
<b>Issue 43573, Notice of Deficiency CP 3219C</b>	
TAP Recommendation 1939	IRS Action
<p>Notice of Deficiency</p> <p>Current Text: We determined there is a deficiency in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The computation at the end of this letter shows how we figured the deficiency. This letter gives you the right to have the United States Tax Court determine whether you owe the deficiency. Add: Deficiency means that we have calculated your tax amount to be higher than you reported. After second sentence.</p>	Adopted.
TAP Recommendation 1941	IRS Action
<p>HOW TO FILE YOUR PETITION WITH THE TAX COURT</p> <p>Change Current Text: Tax Court's website at <a href="http://www.ustaxcourt.gov">www.ustaxcourt.gov</a></p> <p>To: <a href="http://www.ustaxcourt.gov/resources/forms/Petition_Kit.pdf">www.ustaxcourt.gov/resources/forms/Petition_Kit.pdf</a></p> <p>Since the Tax Court's website is not intuitively navigable, I think the direct link to follow should be spelled out. Even better, include the Petition Kit with the Enclosures of this Notice Letter.</p>	Adopted.
<b>Issue 43678, Potential Identity Theft LT 5071C &amp; 4883C</b>	
TAP Recommendation 1994	IRS Action
<p>LT5071C</p> <p>Add "if filed" after The tax return for the year shown above.</p>	This language can be added back into the letters once the test is completed. Adopt: Oct 2021.
TAP Recommendation 1995	IRS Action
<p>LT5071C</p> <p>Add "if filed" after A previous year's tax return other than the year shown above.</p>	This language can be added back into the letters once the test is completed. Adopt: Oct 2021.
<b>Issue 40782, Provide Google Maps Link for All TAC Offices</b>	
TAP Recommendation 1766	IRS Action
<p>Proposed Solution: A TAC website Google Map link needs to be added to each separate office in each of the states on the page listing each address of the TAC. For example, when a taxpayer clicks the following: <a href="https://www.IRS.gov/help/tac-locations-where-in-person-document-verification-is-provided">https://www.IRS.gov/help/tac-locations-where-in-person-document-verification-is-provided</a> (vida supra) and then he or she wants to look for a specific TAC in Arizona, he or she would click Arizona and be taken to this page: <a href="https://www.IRS.gov/help/contact-my-local-office-in-arizona">https://www.IRS.gov/help/contact-my-local-office-in-arizona</a>.</p> <p>A Google map link needs to be placed for each office listed (e.g., Glendale, Mesa, Phoenix). This needs to be replicated for every TAC office in each state.</p>	Recommendation was fully adopted and implemented on November 10, 2020.

*Figure 7 continued on next page.*

## Adopted

### Issue 41945, Clearer Instructions on Form 1096 Regarding Document Folding

TAP Recommendation 1874	IRS Action
The General Instructions for Certain Information Returns on page 8, column 2, paragraph 2 provides that Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, and W-2G must be filed flat and not folded. There is nothing on any of the listed forms providing this same information. Including this information will be beneficial to both the taxpayers and the IRS.	We have modified the addition to fit on Form 1096. The instructions now read: Send this entire page, with the forms checked in box 6, to the IRS in a flat mailer (not folded).

### Issue 42407, Dividends Not Being Taxed Correctly

TAP Recommendation 1928	IRS Action
Recommend inserting a second column before the existing columns under Part II of Schedule B to report qualified dividends. Label the first column as “Column 1 – Qualified Dividends” the second column as “Column 2 – Ordinary Dividends”.	Schedule B is an aggregation form used as a compliance check. Additionally, requiring taxpayers to separate qualified and ordinary dividends on Schedule B will add additional burden to the filing process. For 2021, we will note in the instructions that the ordinary dividend amount, reported on line 6, may include qualified dividends and direct taxpayers to the Instructions for Form 1040 and 1040-SR for information related to qualified dividends.

### Issue 42066, Suggestion for Worksheet Update

TAP Recommendation 1933	IRS Action
Combine the amounts from Form 1040 or 1040-SR, lines 1, 2b, 3b, 4b, 4d, 6, and Schedule 1, line 9 line 7a.	Adopted.

*Figure 7 continued on next page.*

## Adopted

<b>Issue 42173, Critical Error in 2019 Form 2210 Instructions</b>	
TAP Recommendation 1936	IRS Action
<p>(1) Add the amounts listed in the chart below based on which tax return you filed for 2018.</p> <p>IF you filed for 2018... 1040</p> <p>THEN add the following amounts shown on your 2018 tax return. Form 1040, Line 13 and Schedule 4 (Form 1040), lines 57, 59 (additional tax on distributions only), 60a,* 60b, and any write-ins on line 62 with the exception of:</p> <ul style="list-style-type: none"> <li>• Uncollected social security and Medicare tax or RRTA tax on tips or group-term life insurance (identified as “UT”);</li> <li>• Tax on excess golden parachute payments (identified as “EPP”);</li> <li>• Excise tax on insider stock compensation from an expatriated corporation (identified as “ISC”);</li> <li>• Look-back interest due under section 167(g) (identified as “8866”), and under section 460(b) (identified as “8697”);</li> <li>• Recapture of federal mortgage subsidy (identified as “FMSR”); and</li> <li>• Interest accrued on deferred tax under a section 1294 election for the year of termination (see Form 8621, Part VI, line 24, and the Instructions for Form 8621). Also, subtract the amount from Form 8621, line 9c, that has been entered in brackets to the left of Form 1040, line 15.</li> </ul>	<p>We prepared a Recent Development Article that includes this information, for the Form 2210 About page. We will also revise the 2019 Instructions to match.</p>
<b>Issue 42362, Form 1040 Instructions, Pages 18 and 19</b>	
TAP Recommendation 1864	IRS Action
<p>Current Text: Complete columns (1) through (3) of the <i>Dependents</i> section for this child.</p> <p>Recommended Text: Complete columns (1) through (3) of the Form 1040/1040-SR <i>Dependents</i> section for this child.</p> <p>By adding this information, it will eliminate any confusion for the taxpayer as to where the Dependents section is located.</p>	<p>Adopt.</p>
TAP Recommendation 1865	IRS Action
<p>Current Text: Check the “credit for other dependents” box in column (4) of the <i>Dependents</i> section for this person.</p> <p>Recommended Text: Check the “credit for other dependents” box in column (4) of the Form 1040/1040-SR <i>Dependents</i> section for this person.</p> <p>By adding this information, it will eliminate any confusion for the taxpayer as to where the Dependents section is located.</p>	<p>Adopted.</p>

*Figure 7 continued on next page.*

Adopted	
TAP Recommendation 1866	IRS Action
<p>Current Text: Check the “child tax credit” box in column (4) of the <i>Dependent</i> section for this person.</p> <p>Recommended Text: Check the “child tax credit” box in column (4) of the Form 1040/1040-SR <i>Dependent</i> section for this person.</p> <p>By adding this information, it will eliminate any confusion for the taxpayer as to where the Dependents section is located.</p>	Adopted.
TAP Recommendation 1867	IRS Action
<p>Current Text: Check the “credit for other dependents” box in column (4) of the <i>Dependents</i> section for this person.</p> <p>Recommended Text: Check the “credit for other dependents” box in column (4) of the Form 1040/1040-SR <i>Dependents</i> section for this person.</p> <p>By adding this information, it will eliminate any confusion for the taxpayer as to where the Dependents section is located.</p>	Adopted.
TAP Recommendation 1968	IRS Action
<p>Current Text: Complete columns (1) through (3) of the <i>Dependents</i> section.</p> <p>Recommended Text: Complete columns (1) through (3) of the Form 1040/1040-SR <i>Dependents</i> section.</p> <p>By adding this information, it will eliminate any confusion for the taxpayer as to where the Dependents section is located.</p>	Adopted.
TAP Recommendation 1969	IRS Action
<p>Current Text: Check the “credit for other dependents” box in column (4) of the <i>Dependents</i> section for this person.</p> <p>Recommended Text: Check the “credit for other dependents” box in column (4) of the Form 1040/1040-SR <i>Dependents</i> section for this person.</p> <p>By adding this information, it will eliminate any confusion for the taxpayer as to where the Dependents section is located.</p>	Adopted.
<b>Issue 42824, Pub. 15-T – Federal Income Tax Withholding Methods</b>	
TAP Recommendation 1829	IRS Action
<p>Current Text: If the Step 3 total is blank, but there are amounts entered on one or two of the left lines in Step 3, the employer, at its option, may ask the employee if leaving the line blank was intended</p> <p>Proposed Text: If the Step 3 total is blank, but there are amounts entered on one or two of the left lines in Step 3, the employer may ask the employee if leaving the line blank was intentional.</p> <p>This sentence is extremely long. Some verbiage is not necessary in relaying information.</p>	Adopt.

Figure 7 continued on next page.

Adopted	
TAP Recommendation 1830	IRS Action
<p>Current Text: Employees who write “Exempt” on Form W-4 in the space below Step 4(c) shall have no federal income tax withheld from their paychecks except in the case of certain supplemental wages.</p> <p>Proposed Text: Employees who write “Exempt” on Form W-4 in the space below Step 4(c) shall have no federal income tax withheld from their paychecks except in the case of certain supplemental wages.</p> <p>Add: The employee can claim exemption from withholding for 2020 if they meet both the following conditions: the employee had no federal income tax liability in 2019 and does not expect to have any federal income tax liability in 2020.</p> <p>The Exemption from withholding section is very brief and needs a little more clarification as to what classifies as an exemption.</p>	<p>Adopt.</p> <p>We will adopt this suggestion. We will say what we say in Pub. 15 (page 22): “Generally, an employee may claim exemption from federal income tax withholding because he or she had no federal income tax liability last year and expects none this year. See the Form W-4 instructions for more information.”</p>
TAP Recommendation 1831	IRS Action
<p>Current Text: Nonresident alien students from India and business apprentices from India aren’t subject to this procedure.</p> <p>Proposed Text: <b>Add:</b> See Notice 1392, Supplemental Form W-4 Instructions for Nonresidential Aliens for additional assistance. Nonresident alien students from India and business apprentices from India aren’t subject to this procedure.</p> <p>Having Notice 1392 information in the TIP area will assist in clarifying the W-4 for the Nonresident Alien employees.</p>	<p>Adopt. We will adopt this suggestion but with additional changes. We will change the current TIP to a CAUTION but keep the original text that says, “<i>Nonresident alien students from India and business apprentices from India aren’t subject to this procedure.</i>”</p> <p>We will add a new TIP to the beginning of the section that says what we currently say in Pub. 15 (page 22). “You should instruct nonresident aliens to see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing Form W-4.”</p>
TAP Recommendation 1832	IRS Action
<p>Current Text: This rounding meets the tolerances under section 3402(h)(4).</p> <p>Proposed Text: Comments/Justification for change: This sentence should be deleted; it adds no additional value to this paragraph. This section of the code does not specifically relate to rounding.</p>	<p>Adopt. We will adopt this suggestion. We do note that IRC Section 3402(h)(4) is the code section, along with related regulations, that allows for rounding. However, we agree that it offers little value to the reader.</p>

Figure 7 continued on next page.

Adopted	
TAP Recommendation 1833	IRS Action
<p>Current Text: This method works for Forms W-4 from 2019 or earlier and Forms W-4 from 2020 or later.</p> <p>Proposed Text: This method works for Forms W-4 for all prior, current, and future years.</p> <p>By updating this sentence, it will not have to be changed each year because the sentence is now all encompassing.</p>	Adopt. We will adopt this suggestion.
TAP Recommendation 1836	IRS Action
<p>Current Text: Regulations section 31.3402(h)(4)-1 as shown in the chart below.</p> <p>Proposed Text: Regulations section 31.3402(h)(4)-1(a) as shown in the chart below.</p> <p>The chart and specifics of this section are explained in part (a) of the regulation.</p>	We will adopt this suggestion.
<b>Issue 42825, Form 1040 Schedule 1 – Additional Income and Adjustments to Income</b>	
TAP Recommendation 1842	IRS Action
<p>Current Text: See Schedule 1</p> <p>Proposed Text: Enlarge font to that used on 1040-SR. The current font size makes it difficult to read.</p> <p>TAP has received numerous complaints from taxpayers regarding the difficulty in reading the basic IRS forms. The font size on the Form 1040-SR makes it easier to read to the general taxpayer and adopting this font size change will be a significant benefit to taxpayers.</p>	Adopt.
TAP Recommendation 1844	IRS Action
<p>Current Text: [See Instructions]</p> <p>Proposed Text: Add as an additional paragraph at the end of the instructions for line 8 on page 84, column 3:</p> <p><b>Foreign Income Exclusion and Housing Exclusion.</b> Include on line 8 the Foreign Income Exclusion and Housing Exclusion calculated on Form 2555, Foreign Earned Income, Part VIII, Line 45. Enter the amount in parenthesis and next to the amount enter “Form 2555.” This should be deducted from the total of Additional Income reported on lines 1 through 8 of Schedule 1 (Form 1040) in arriving at the amount to enter on line 9.</p> <p>The instructions for Form 2555 instruct the taxpayer to enter the Exclusion here, but there is nothing in the Schedule 1 Instructions to indicate such. The Exclusion should be included as a negative amount.</p>	Adopt.

*Figure 7 continued on next page.*

Adopted	
TAP Recommendation 1846	IRS Action
Proposed Text: Create new line 22 entitled “Other Adjustments, List Type and Amount” in Part II similar to the format used for Line 8. Renumber the existing Line 22 to Line 23. There are currently 24 different items that are supposed to be entered on the existing Line 22 which is actually the total line for the form. Adding an extra line similar to Line 8 makes Part II consistent with Part I and also consistent with “Other” items reported on Schedules 2 and 3. This will make the form more easily understood by taxpayers.	We are working with Submission Processing to study the feasibility of doing this, and if it’s possible we hope to add an “Other adjustments” line to the TY 21 version of Schedule 1 (Form 1040).
TAP Recommendation 1848	IRS Action
Proposed Text: Add as an additional paragraph at the end of the instructions for line 22 on page 90, column 3:  <b>Foreign Housing Deduction.</b> Include on line 22 the Foreign Housing Deduction calculated on Form 2555, Foreign Earned Income, Part IX, Line 50. Identify it as “Form 2555.”  The instructions for Form 2555 tell you to enter it here, but there is nothing in the Schedule 1 instructions to indicate such. This makes it easier for taxpayer to understand where to report the deduction when looking at the instructions for Line 22.	Adopt.
<b>Issue 42826, Form 1040 Schedule 2 – Additional Taxes</b>	
TAP Recommendation 1849	IRS Action
Current Text: See Schedule 2. Proposed Text: Enlarge font to that used on 1040-SR. Current font size makes it difficult to read.  TAP has received numerous complaints from taxpayers regarding the difficulty in reading the basic IRS forms. The font size on the Form 1040-SR makes it easier to read and will be a significant benefit to taxpayers.	Adopted – Proposed Implementation Date: 12/31/2020 and 12/31/2021.
TAP Recommendation 1850	IRS Action
Consider adding extra lines for some of the more commonly reported Other Taxes. Line 8c currently has 27 different items that might be listed. Since there is adequate room on Schedule 2, adding the more commonly used “Other Taxes” items will make the form easier for taxpayers to complete.	Adopt. Proposed Implementation Date: 12/31/2020 and 12/31/2021  We will implement the 2nd recommendation for tax year 2021. This provides required timing for our Submission Process and IT functions to make the system modifications to add the additional lines.

*Figure 7 continued on next page.*

**Adopted**

**Issue 42827, Form 1040 Schedule 3 – Additional Credits and Payments**

TAP Recommendation 1851	IRS Action
Enlarge font to that used on 1040-SR. Current font size makes it difficult to read. TAP has received numerous complaints from taxpayers regarding the difficulty in reading the basic IRS forms. The font size on the Form 1040-SR makes it easier to read and will be a significant benefit to taxpayers.	Adopted – Proposed Implementation Date: 12/31/2020.

TAP Recommendation 1852	IRS Action
Consider adding item numbers to the instructions so the taxpayer can enter only the item number and the amount on line 6c. This is similar to what is done in the instructions for line 8c on Schedule 2. We suggest that the IRS consider adding extra lines for some of the more commonly reported Other Credits.  Line 6c currently has 12 different items that might be listed. For each one, the taxpayer has to enter a form number on line 6c, along with the amount. Adding numerical references to the items makes it similar to and consistent with the instructions for line 8c on Schedule 2 and will be less confusing for taxpayers. Since there is adequate room on Schedule 3, adding the more commonly used “Other Credit” items will make the form easier for taxpayers to complete.	Adopted – Proposed Implementation Date: 12/31/2021  We will implement this change for tax year 2021. This provides required timing for our Submission Processing and IT functions to make the system modifications to add the additional lines.

**Issue 42334, CARES ACT Stimulus Payments**

TAP Recommendation 1768	IRS Action
This project is urgent to meet both the needs of taxpayers and to reduce the burden on IRS operations.  Recommendation:  That the IRS develop a distributable video (updated as needed) that will be posted on IRS.gov and distributed to national and local news outlets as the official IRS communication on how to find out about their stimulus payment.	Adopt. In addition to various communication products to inform taxpayers, including traditional and social media products and various outreach events, the IRS is producing a video product that describes eligibility requirements for the stimulus payment and the online tools available to apply for and check the status of the payment. The link will be advertised through normal news and outreach channels and will be available for use by news outlets. Other EIP-related videos: <ul style="list-style-type: none"> <li>• Get My Payment</li> <li>• Avoiding Economic Impact Payment Scams</li> <li>• Economic Impact Payments: Key Things the IRS Wants You to Know</li> <li>• Use Non-Filer web tool to register for Economic Impact Payment and</li> <li>• Non-EIP on business credits as a result of COVID-19.</li> </ul>

FIGURE 8, TAP RECOMMENDATIONS – PARTIALLY ADOPTED BY IRS IN 2020

Partially Adopted Recommendations	
<b>Issue 42225, Balance Due Notice CP 14</b>	
TAP Recommendation 1803	IRS Action
<p>Page 1: Listed under “What you owe”</p> <p>Current Text: If you already have an installment or payment agreement in place for this tax year, then continue with that agreement.</p> <p>Proposed Text: If you already have an installment or payment agreement in place for this year, then continue with that agreement and you may disregard this notice.</p>	<p>Partially agree, could consider wording it as “no additional action is required” instead of “disregard this notice.”</p>
TAP Recommendation 1806	IRS Action
<p>Page 2, Option if you can’t pay in full.</p> <p>Current Text: PAY OVERTIME</p> <p>Proposed Text: Payment Installment Option.</p>	<p>Partially agree, would change to Payment Plan Option instead of Payment Installment Option which is IRS jargon.</p>
TAP Recommendation 1807	IRS Action
<p>Page 2, IRS Help</p> <p>Current Text: If you have an approved payment arrangement, or have applied for one, continue making payments per that agreement.</p> <p>Proposed Text: If you have an approved payment agreement, or have applied for one, continue making payments according to that agreement and you may disregard this notice.</p>	<p>Partially agree, could consider wording it as “no additional action is required” instead of “disregard this notice.”</p>

*Figure 8 continued on next page.*

## Partially Adopted Recommendations

### Issue 42292, TY 2020 F1040 Instructions Review

TAP Recommendation 1816	IRS Action
<p>Current Text: <b>What's New Retroactive legislation.</b> These instructions have been revised to reflect changes made by the Taxpayer Certainty and Disaster Tax Relief Act of 2019. Form 1040 didn't require changes as a result of this act but the 2018 Schedule 1 (Form 1040) has also been revised to reflect changes due to this act. Use these instructions with the 2018 version of Form 1040. Visit <a href="https://www.irs.gov/FormsPubs">IRS.gov/FormsPubs</a> and <a href="https://www.irs.gov/LatestForms">IRS.gov/LatestForms</a> to make sure you have the latest version of forms, instructions, and publications.</p> <p>If you are eligible for one or more tax benefits in the Taxpayer Certainty and Disaster Tax Relief Act of 2019 for tax year 2018, you will need to file an amended return, Form 1040-X, to claim them.</p> <p>Recommended Text: Add information regarding the CARES Act: The CARES ACT (P.L. 116-136) enacted several provisions with retroactive effect and applicable for the tax year 2018. These changes include removing the personal excess business loss limitation, carryback of net operating losses and the treatment of Qualified Improvement Property.</p> <p>The description of What's New should be revised to address changes made by the CARES Act (P.L. 116-136) that are applicable for Tax Year 2018.</p>	<p>The Recent Development article titled, <a href="#">Limitation on business losses for certain taxpayers repealed for 2018, 2019, and 2020 – 19-MAY-2020</a>, posted at <a href="https://www.irs.gov">www.IRS.gov</a> addresses the retroactive changes made by the CARES Act regarding the business losses. Additionally, the IRS added a <a href="#">coversheet to the original 2018 1040 instructions</a> notifying taxpayers that an updated revision to reflect legislation enacted on December 20, 2019 will be posted at a later date. The updated instructions were posted at <a href="https://www.irs.gov">www.IRS.gov</a> on 4/2/2020.</p> <p>Since the IRS is in the process of updating the 2020 instructions we do not plan to revise the 2018 1040 Instructions at this time.</p> <p>Due to scope limitations of the 1040 instructions, "Qualified improvement property" is addressed in the Instructions for Form 4562 and Pub. 946.</p>
TAP Recommendation 1817	IRS Action
<p>Current Text: If you make the election to use your 2017 earned income to figure your EIC, enter "PYEI" and the amount of your 2017 earned income in the space to the left of line 17.</p> <p>Recommended Text: If you make the election to use your 2017 earned income to figure your EIC, enter "PYEI" and the amount of your 2017 earned income in the space next to line 17a.</p> <p>NOTE/TIP: If you've already filed your 2018, you need to file an amended return to take advantage of this change.</p>	<p>IRS RESPONSE:</p> <p>Since the IRS is in the process of updating the 2020 instructions, we do not plan to revise the 2018 1040 instructions at this time.</p>

*Figure 8 continued on next page.*

Partially Adopted Recommendations	
TAP Recommendation 1818	IRS Action
<p><b>Current Text: Line 17b Additional Child Tax Credit (Schedule 8812)</b></p> <p><i>You may be able to use your 2017 earned income to figure your additional child tax credit if (a) your 2017 earned income is more than your 2018 earned income, and (b) your main home was located in one of the federally declared disaster areas eligible for this relief at any time during the incident period. For details, see the Instructions for Form 8812.</i></p> <p><b>Recommended Text: Line 17b Additional Child Tax Credit (Schedule 8812)</b></p> <p><i>You may be able to use your 2017 earned income to figure your additional child tax credit if (a) your 2017 earned income is more than your 2018 earned income, and (b) your main home was located in one of the federally declared disaster areas eligible for this relief at any time during the incident period. For details, see the Instructions for Form 8812.</i></p> <p>NOTE/TIP: If you've already filed your 2018, you need to file an amended return to take advantage of this change.</p>	<p>The IRS added a <a href="#">coversheet to the original 2018 1040 instructions</a> notifying taxpayers that an updated revision to reflect legislation enacted on December 20, 2019 will be posted at a later. The updated instructions were posted at <a href="http://www.irs.gov">www.irs.gov</a> on 4/2/2020. Since the IRS is in the process of updating the 2020 instructions, we do not plan to revise the 2018 1040 instructions at this time.</p>
TAP Recommendation 1819	IRS Action
<p><b>Current Text: Where Do You File?</b></p> <p>For the current mailing address to use to file your 2018 Form 1040, go to <a href="http://IRS.gov/Wheretofile">IRS.gov/Wheretofile</a>.</p> <p><b>Recommended Text: Where Do You File?</b></p> <p>[Add text with addresses from prior version of 1040 instructions concerning where to file.]</p> <p>[ALTERNATIVE]: For the current mailing address to use to file your 2018 Form 1040, go to: <a href="https://www.irs.gov/filing/where-to-file-addresses-for-taxpayers-and-tax-professionals-filing-form-1040">https://www.irs.gov/filing/where-to-file-addresses-for-taxpayers-and-tax-professionals-filing-form-1040</a></p> <p>For the current mailing addresses for filing amended return for 2018 during calendar year 2020 go to: <a href="https://www.irs.gov/filing/where-to-file-addresses-for-taxpayers-and-tax-professionals-filing-form-1040x">https://www.irs.gov/filing/where-to-file-addresses-for-taxpayers-and-tax-professionals-filing-form-1040x</a> This page needs to include the Tip from the original.</p>	<p>The “Where to File” addresses were added back to the 2019 1040 Instructions. Since the IRS is in the process of updating the 2020 instructions, we do not plan to revise the 2018 1040 instructions at this time.</p>

Figure 8 continued on next page.

## Partially Adopted Recommendations

### Issue 42825, Form 1040 Schedule 1 – Additional Income and Adjustments to Income

#### TAP Recommendation 1843

Consider adding item numbers to the instructions so the taxpayer can enter only the item number and the amount on line 8. This is similar to what is done in the instructions for line 8c on Schedule 2. Consider adding extra lines for some of the more commonly reported items of Other Income. Line 8 currently has 24 different items that might be listed. Each one has a different acronym that needs to be inserted on the line, along with the amount. Adding numerical references to the items makes it similar to and consistent with the instructions for line 8c on Schedule 2 and will be less confusing for taxpayers. Since there is adequate room on Schedule 1, adding the more commonly used “Other Income” items will make the form easier for taxpayers to complete.

#### IRS Action

Considering for partial adoption in TY21. We believe the use of literals is not confusing. In addition, adopting your suggestion would require a great deal of reprogramming. Therefore, we will not adopt this part of the suggestion. Your comment also suggests adding additional lines for some of the more common write-in amounts. We are working to study the feasibility of doing this and if it's possible we hope to add lines to the TY21 version of Schedule 1 Form 1040.

FIGURE 9, TAP RECOMMENDATIONS NOT ADOPTED BY IRS IN 2020

Not Adopted Recommendations	
<b>Issue 39747, ITIN Rejection Notice CP 567</b>	
TAP Recommendation 1937	IRS Action
<p>Current Text: Additional Information: Visit <a href="http://www.irs.gov/cp567">www.irs.gov/cp567</a>. You can also find the following at <a href="http://www.irs.gov">www.irs.gov</a>: Current Form W-7 and instructions Keyword "ITIN" for periodic updates Keep this notice for your records.</p> <p>Proposed Text: Add: If you did not apply for a Social Security number and feel this notice is in error or could be an Identity Theft issue please complete Form 14039 "Identity Theft Affidavit" to inform the Internal Revenue Service that you may be a victim of tax-related identity theft.</p>	<p>The CP 567 notice serves multiple purposes as it is used to reject an ITIN application and revoke an existing ITIN number. The CP 567 notice reviewed does not show all the different scenarios covered by the notice. Since the notice serves multiple purposes it is not conducive to add information about not applying for a Social Security number. In addition, the section on the landing page under "What you need to do" covers both purposes.</p>
<b>Issue 40908, Improve Notice CP 515</b>	
TAP Recommendation 1927	IRS Action
<p>CP515 Page 1 Text in first section overlaps to second page Move text up to fit text on second page to first Several lines go over onto second page. Moving first page text up will result in one less page.</p>	<p>Different variables print on this notice based on information on the taxpayers account. Because of this, the printing of text shifts.</p>
<b>Issue 42225, Balance Due Notice CP 14</b>	
TAP Recommendation 1801	IRS Action
<p>Current Text: For Your Reference Notice Name: CP14 Notice Date 4/18/2020 Tax Year: 2019 Your Caller ID 105437 Your SSN: 555-55-5555</p> <p>Proposed Text: Add – Phone #: xxx-xxx-xxxx to the top of the notice.</p>	<p>We prefer to leave the phone number at the end of page one and refer taxpayer to the website for initial assistance in the for your reference box.</p>
TAP Recommendation 1802	IRS Action
<p>Upper righthand corner and top of each page Current Text: Your SSN 555-55-5555</p> <p>Proposed Text: Redact - Your SSN XXX-XX-5555</p> <p>Taxpayers have a right to privacy and confidentiality that includes treating their protected personal information (PPI) with care.</p>	<p>The initial notice of balance due and when the taxpayer returns the payment coupon with his or her payment, the employee will not have the full TIN to post the payment causing additional research time. The TIN is the quickest way to identify the taxpayer without additional research.</p>

Figure 9 continued on next page.

Not Adopted Recommendations	
TAP Recommendation 1804	IRS Action
<p>Page 1, What you owe,</p> <p>Current Text: Amount due by May 9, 2016 \$1,140.66</p> <p>If you already have an installment or payment agreement in place for this tax year, then continue with that agreement</p> <p>Proposed Text: Replace amount due by [date] [total outstanding balance] with Total Outstanding Balance [outstanding balance dollar amount]</p> <p>Replace if you already have an installment or payment agreement in place with Amount due by [due date] [correct dollar amount due according to payment agreement] disregard this notice.</p>	<p>This is a programming change needing a Work Request. The taxpayer receives a confirmation letter of their IA once established that would include this information.</p> <p>The CP14-IA will be in effect as of Jan 2021 to verify the TP set up an agreement.</p>
TAP Recommendation 1805	IRS Action
<p>Page 1, What you owe, Current Text:</p> <p>... If we don't receive a full payment of the amount owed by this date, additional penalties may apply to your account. Penalties can be as high as 50% or more of the tax you owe. In addition, each day you wait to pay after this date, interest accumulates on your total balance.</p> <p>Proposed Text: If we don't receive a full payment of the amount owed by this date, additional penalties may apply to your account. Penalties can be as high as 25% of the tax you owe. In addition, each day you wait to pay after this date, interest accumulates on your total balance.</p>	<p>These are canned paragraphs already set by OTC and approved by Counsel and TAS.</p>
<b>Issue 42425, Collection Notice LT 19</b>	
TAP Recommendation 1814	IRS Action
<p>Page 1. Recommend adding phone number.</p> <p>Provide a phone number where the customer can pay in full using a credit card over the phone.</p>	<p>A phone number is listed at the bottom of page one for assistance and the landing page which will take them to payment options. We have 3 different credit card vendors which adds to many phone numbers.</p>
<b>Issue 43573, Notice of Deficiency CP 3219C</b>	
TAP Recommendation 1940	IRS Action
<p>HOW TO FILE YOUR PETITION WITH THE TAX COURT</p> <p>Change You can get a petition form</p> <p>To: You can obtain a petition form.</p>	<p>Non-Adopt – Use of Plain Language Guidelines to keep readability as simple as possible.</p>

Figure 9 continued on next page.

Not Adopted Recommendations	
TAP Recommendation 1942	IRS Action
<p>IF YOU FILED A JOINT RETURN</p> <p>Change: We're required to send a notice to each spouse</p> <p>To: We are required to send a notice to each spouse. For Clarity.</p>	Non-Adopt – Use of Plain Language Guidelines.
TAP Recommendation 1943	IRS Action
<p>Change: While processing your tax return, we used our records to verify the credits you claimed. However, our records didn't show the amounts you reported. We adjusted the credits claimed on your tax return as shown below.</p> <p>To: While processing your tax return, we compared our records to yours to verify the credits you claimed.</p>	Non-Adopt – We are not comparing our records to the taxpayers. We are comparing what was reported to our records. During a recent revision this paragraph was changed to "We used our records to verify the credits you claimed on your tax return. Since they didn't show the amounts you reported, we adjusted the credits you claimed as shown below."
<b>Issue 43678, Potential Identity Theft LT 5071C</b>	
TAP Recommendation 1991	IRS Action
<p>Current Text: We may ask you to verify in person...</p> <p>Recommended Text: List local IRS office address to the address you are sending to As many folks live in rural areas, they may need to coordinate or at least have in the forefront of their mind that they may have to visit a local office.</p>	If the taxpayer has to be referred to a local IRS office, all the locations available to the taxpayer are provided by the customer service representative. Non-adopt; process has been in place for a couple of years.
TAP Recommendation 1992	IRS Action
<p>We received an income tax return, Form 1040, for the tax year above using your name and Social Security number (SSN) or individual taxpayer identification number (ITIN). *To protect you from identity theft, we need to verify your identity before we process the income tax return, issue a refund, or apply the overpayment to next year's estimated tax. Add * The IRS suspects that this filing may be fraudulent or an attempt to steal your identity. The IRS doesn't hold up the processing of every 1040. Even after the taxpayer satisfies the IRS as to their identity, there is still a significant delay in the return's processing. The notified taxpayer should be given some reason beyond "We received an income tax return".</p>	<p>A test is being conducted January 2021 through March 2021, using several different *nudges in a test letter that will cover this.</p> <p>Once the test is completed a determination will be made on which nudges were beneficial to both the taxpayer and the IRS.</p> <p>Non-adopt; already in progress 03/25/2020.</p>

Figure 9 continued on next page.

Not Adopted Recommendations	
TAP Recommendation 1993	IRS Action
<p>Current Text: Contact us immediately to confirm that you may be a victim of tax-related identity theft using the website or phone number below.</p> <p>Proposed Text: Contact us immediately to confirm that you did not file a return and that you may be a victim of tax-related identity theft using the website or phone number below.</p> <p>The original statement implies they know that they are victims of Identity Theft however they may not know until this letter comes!</p>	<p>A test is being conducted January through March 2021 using several different nudges in a test letter that will cover this. Once the test is completed a determination will be made on which *nudges were beneficial to both the taxpayer and the IRS. Non adopt; already in progress 03/25/2020.</p>
TAP Recommendation 1996	IRS Action
<p>Current Text: If we can't verify your identity online or over the phone, we may ask you to schedule an appointment and bring the documents listed above to your local IRS office to verify in person</p> <p>Recommended Text: Add: If no local office is available provide verification to the following fax number to fax your documents to the service.</p> <p>Lots of locations do not have access to local offices or they are too far away to travel or the taxpayer is quarantined and unable to travel.</p>	<p>If the taxpayer is referred to a local IRS office, all the locations available to the taxpayer are provided by the customer service representative. If there are extenuating circumstances, the customer service representative will provide that to the taxpayer. We cannot solicit all alternatives in the letters as there is a great chance that they can authenticate online or on the phone.</p>
TAP Recommendation 1997	IRS Action
<p>Change Current Text: If you choose to have someone else assist you on the call, you must call us together and you must participate on the call.</p> <p>To: If you are unable to participate, your POA should be able to answer the following verification questions: ADD OR PROVIDE THE QUESTIONS.</p>	<p>We cannot provide the questions that will be asked because they are random based on what information is available to us and we would not want to give a heads up to the actual thief on what information we may ask in order for them to research those questions. We do not deny the POA the opportunity to act on behalf of the taxpayer, however, there may be a question only the taxpayer would know. We have processes in place due to the pandemic.</p>
TAP Recommendation 1998	IRS Action
<p>Current Text: If you choose to authorize someone to represent you before the IRS (typically by filing Form 2848, Power of Attorney and Declaration of Representative), we encourage you to be available with your authorized representative on the call. If you choose to have someone else assist you on the call, you <b>must call</b> us together and you must participate on the call.</p> <p>Add Text: If you are unable to participate, your POA should be able to answer the following verification questions: ADD OR PROVIDE THE QUESTIONS.</p>	<p>We cannot provide the questions that will be asked because they are random based on what information is available to us and we would not want to give a heads up to the actual thief on what information we may ask in order for them to research those questions. We do not deny the POA the opportunity to act on behalf of the taxpayer, however, there may be a question only the taxpayer would know. We have processes in place due to the pandemic.</p>

Figure 9 continued on next page.

## Not Adopted Recommendations

### Issue 41749, Difficulties in Filing U.S. Taxes From Outside U.S.

TAP Recommendation 1945	IRS Action
<p>That the IRS change its mail delivery processes in order to assure more predictable and timely delivery to overseas taxpayers. At a minimum, the IRS should implement processes to assure that overseas taxpayers are able to receive non-statutory correspondence from the IRS both: (a) well within the taxpayer's deadline to respond/pay/appeal, and (b) well before any code for the IRS2Go app sent by mail expires.</p>	<p>Open option is to change the mailing mode from the current 7-14-day timeframe to the 4-7-day timeline. This will increase the overall cost. Another option would be to coordinate with the IRS sites and the contractor to increase the number of pickups per week. This will require a modification to the contract and will allow the contractor to increase the costs.</p>
TAP Recommendation 1946	IRS Action
<p>That the IRS adjust the non-statutory deadlines to reflect 120 days it applies to overseas taxpayers in order to fully take into account both: (a) the extra and highly variable length of time required for delivery to overseas addresses, and (b) the extra length of time overseas taxpayers require in order to themselves respond to IRS correspondence.</p>	<p>It is not in the best interest of taxpayers to adjust all non-statutory deadlines across all items and taxpayers as this will prolong resolution timeframes for taxpayers. As suggested in the proposed solutions, the IRS is looking to move toward more digital channels for communications that rely less on mail in the future. Initiatives such as online accounts, which are expected in 2023, and Taxpayer Digital Communication (TDC) are opportunities to expand this service to more taxpayers. In any instance, if a taxpayer has a delay in mail, we will work them to ensure they have sufficient time to respond.</p>
TAP Recommendation 1947	IRS Action
<p>In changing its processes, the IRS must also develop, as TIGTA already recommended in 2015: (a) a systemic process for tracking international tax correspondence and receipt trends, and (b) "specific performance measures to monitor the compliance impact of sending international tax correspondence to taxpayers residing outside the United States."</p> <p>As a starting point, the IRS should adopt TIGTA's recommendations, and most notably its recommendation for the use of return receipts for registered foreign mail. At any rate, under Internal Revenue Manual Section 4.8.9.1, IRS personnel are instructed to send notices of deficiency by certified or registered mail. The IRS needs to assure that postal contractors adhere to the requirements of the contract.</p>	<p>The mail processed by the international contractor doesn't allow tracking to the taxpayer. The COR for the International Contract doesn't receive any specific data to monitor any performance measures. The only data received is the quantity of letters processed. Under the current International contract, only mail not requiring to be registered will be sent to the contractor for processing. The IRS sites don't send any mail requiring to be registered to the International contract.</p>

*Figure 9 continued on next page.*

Not Adopted Recommendations	
TAP Recommendation 1948	IRS Action
<p>That the IRS suspend the accrual of interest with respect to amounts owed by overseas taxpayers in order to take into account the considerable if not egregious delays in the delivery of correspondence to those taxpayers. This suspension should occur automatically; it should not be subject to request by the overseas taxpayer (communications that themselves would again be subject to delays).</p>	<p>The IRS follows the statutes and this recommendation is not within the statutory authority of the IRS. Legislative action would need to be pursued to change the statute.</p> <p>Interest is statutory under IRC Section 6601 and therefore suspending interest as requested is not within the authority of the IRS. Although the recommendation states it should not be subject to a request by the taxpayer, the mechanism for requesting interest abatement under IRC Section 6404 is available to all taxpayers if they believe interest should be abated due to an IRS error or unreasonable delay in performing a ministerial or managerial act. However, please note that reasonable cause is not a basis for abating interest and mail delays are not considered an IRS ministerial or management act.</p>
<b>Issue 42967, Simplified Reporting for Taxpayers Abroad</b>	
TAP Recommendation 1969	IRS Action
<p>The IRS should develop and adopt a Form 1040-OS for use by overseas taxpayers who meet certain requirements. Annex 1 to this referral contains a fully developed proposal for Form 1040-OS together with two pages of instructions and an explanatory form explaining the sources for each entry on the proposed Form 1040-OS. The instructions can be included with the instructions for Form 1040 and/or they can be included in Publication 54 (“Tax Guide for U.S. Citizens and Resident Aliens Abroad”). Eligibility to use Form 1040-OS can be restricted to those persons who meet the bona fide residency test of IRC Section 911(d)(1)(A) (concerning the Foreign Earned Income Exclusion). More specifically, eligibility can be restricted to persons: (a) whose tax home is in a foreign country, and (b) who have been a bona fide resident of a foreign country or countries for an uninterrupted period that includes an entire taxable year.</p>	<p>Non-Adopt for the following reasons:</p> <ul style="list-style-type: none"> <li>• LB&amp;I would have to identify its needs to develop such a form or statement.</li> <li>• There is no data showing this is a missed target population with significant negative impacts to the IRS.</li> <li>• There is no legislation supporting this, which is generally the case to develop tax forms, e.g., Form 1040-SR was created solely in response to legislation.</li> <li>• SP and IT have extremely limited resources to support this non-legislative request, especially if transcription/programming is required.</li> <li>• The example of 1040-EZ was provided; however, the IRS has eliminated “EZ” forms since the paper usage has dropped tremendously and the rate of e-filing or software use is increasingly growing.</li> <li>• Chief Counsel would need to determine the legal/policy aspects of such a form or statement.</li> </ul>

*Figure 9 continued on next page.*

## Not Adopted Recommendations

### Issue 42996, IRS Not Respecting Mandatory Use of Registered Mail

TAP Recommendation 1971	IRS Action
<p>Notice CP508Cs and Letter 6152s should be sent via certified mail for the United States and its territories and via registered mail for all other destinations.</p>	<p>A statutory notice of deficiency is a legal notice in which the Commissioner determines the taxpayer's tax deficiency. Notice CP508C and Letter 6152 are not statutory notices of deficiency and Internal Revenue Manual Section 4.8.9.1 does not apply.</p> <p>When there is an unpaid balance, the IRS sends numerous notices to the taxpayer's last known address. All notices regarding unpaid balances include language informing the taxpayer of the potential impact on passports (certification to the Department of State, and denial or revocation of a U.S. passport).</p> <p>Taxpayers who are subject to the issuance of a CP508C and/or Letter 6152 already receive two certified or registered mailings from the IRS warning them of the potential impact on their ability to apply for or hold an active U.S. passport.</p>

### Issue 41750, Form 2210-F

TAP Recommendation 1823	IRS Action
<p>File Form 2210-F if any of the boxes in Part I apply to you. Suggest that a Box C be added to the form to give farmers and fishermen the option to file the form regardless of whether they meet Box A or Box B requirements.</p>	<p>The statute states the Farmer and Fisherman (F/F) rules only apply when two-thirds of the taxable income is attributable to F/F activities. The IRS has observed taxpayers claim to be a F/F but then receive significant portions of their income from other sources such as investments, real estate, trusts, etc. That negates their ability to avoid the penalty by paying/filing by March 1 under IRC Section 6654(i). The attachment of Form 2210F does not determine the F/F status. Also, submitting Form 2210F when at least one of the boxes in Part I applies may keep the IRS from automatically providing penalty relief when relief can be provided under a provision such as IRC Section 7508A.</p>

*Figure 9 continued on next page.*

Not Adopted Recommendations	
TAP Recommendation 1825	IRS Action
<p>Add: C If A and B do not apply, choose this option to file form and attach to 1040.</p> <p>This gives the farmers and fishermen the option to file the form regardless of meeting the Box A or Box B requirement.</p>	<p>The statute states the Farmer and Fisherman (F/F) rules only apply when two-thirds of the taxable income is attributable to F/F activities. The IRS has observed taxpayers claim to be a F/F, but then receive significant portions of their income from other sources such as investments, real estate, trusts, etc. That negates their ability to avoid the penalty by paying/filing by March 1 under IRC Section 6654(i). The attachment of Form 2210F does not determine the F/F status. Also, submitting Form 2210F when at least one of the boxes in Part I applies may keep the IRS from automatically providing penalty relief when relief can be provided under a provision such as IRC Section 7508A.</p>
TAP Recommendation 1826	IRS Action
<p>If you checked box A, box B, or box C in Part I of the Form 2210-F, you must figure the penalty yourself and attach the completed form to your return. This gives the farmers and fishermen the option to file the form regardless of meeting the Box A or Box B requirement.</p>	<p>Non-Adopted – See IRS response above.</p>
TAP Recommendation 1827	IRS Action
<p>If you didn't check box A, box B, or box C in Part I, you don't need to figure the penalty or file Form 2210-F. This is updating the language.</p>	<p>Non-Adopted – See IRS response above.</p>
<b>Issue 41945, Clearer Instructions on Form 1096 Regarding Document Folding</b>	
TAP Recommendation 1875	IRS Action
<p>The General Instructions for Certain Information Returns on page 8, column 2, paragraph 2 provides that Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, and W-2G must be filed flat and not folded. There is nothing on any of the listed forms providing this same information. Including this information will be beneficial to both the taxpayers and the IRS.</p>	<p>Copy A of the forms must be filed with Form 1096 which now contains the mailing instructions.</p> <p>Additionally, there is no room for this information.</p>

Figure 9 continued on next page.

## Not Adopted Recommendations

### Issue 41996, Printable IRS Forms

TAP Recommendation 1841	IRS Action
<p>Copy A of the downloadable 1099 series Forms, Form 1096, Form W-2, and Form W-3 are for “Information Only” and cannot be used for filing purposes because they are not scannable. These forms should be changed so that the downloaded forms can be filed with the IRS. Many taxpayers need to file only one or two of these forms, especially the 1099 series forms. Because Copy A of these cannot be filed with the IRS, taxpayers are required to order them from outside vendors in quantities much greater than needed by the taxpayer and at a cost to the taxpayer. Although the Forms can be ordered online from the IRS, in most cases there is a considerable time delay. In addition, the IRS National Distribution Center is currently closed with no anticipated opening date so there is no alternative except to order from outside vendors. This is an unnecessary complication for taxpayers. The IRS needs to develop and allow for downloadable forms that are scannable and suitable for filing.</p>	<p>The requested changes cannot be made, as they would require changes in processing the forms, which the IRS is unable to do at this time. As part of the Taxpayer First Act, the IRS is required to create an online filing portal for Forms 1099, which will resolve most of these issues. Also, the forms are not available from the IRS right now because of COVID-19; taxpayers were able to order them again beginning in July, so they will be able to get them well in time for filing in January 2021. IRS produces these forms almost a year in advance of when they are needed for filing, so they are easily available for ordering late Spring, summer, or early fall each year so that taxpayers have them before they are needed to file in January each year.</p>

### Issue 42047, Dividends Not Being Taxed Correctly

TAP Recommendation 1929	IRS Action
<p>Enter your total qualified dividends on line 3a. Qualified dividends also are included in the ordinary dividend total required to be shown on line 3b. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.</p>	<p>The sentence is important to inform taxpayers that qualified dividends are included in the amount of line 3b. Generally, in reporting dividends taxpayers only need to report the figures shown on their Forms 1099-DIV. The instructions on that form also informs taxpayers that the amount in box 1a on Form 1099-DIV, ordinary dividends, includes the amount from box 1b, qualified dividends.</p>
TAP Recommendation 1930	IRS Action
<p>Ordinary and Qualified Dividends (See instructions and the instructions for Forms 1040 and 1040-SR, lines 3a and 3b.)</p> <p>Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm’s name as the payer and enter the ordinary qualified dividends in the first column and the ordinary dividends in the second column as shown on that form.</p>	<p>The sentence is important to inform taxpayers that qualified dividends are included in the amount of line 3b. Generally, in reporting dividends taxpayers only need to report the figures shown on their Forms 1099-DIV. The instructions on that form also informs taxpayers that the amount in box 1a on Form 1099-DIV, ordinary dividends, includes the amount from box 1b, qualified dividends.</p>

*Figure 9 continued on next page.*

Not Adopted Recommendations	
TAP Recommendation 1931	IRS Action
Add the amounts on line 5. in columns 1 and 2 and enter the totals here. Also enter the total for Column 1 – Qualified Dividends on Form 1040 or 1040-SR, line 3a and the total for Column 2 – Ordinary Dividends on Form 1040 or 1040-SR, line 3b.	The sentence is important to inform taxpayers that qualified dividends are included in the amount of line 3b. Generally, in reporting dividends taxpayers only need to report the figures shown on their Forms 1099-DIV. The instructions on that form also informs taxpayers that the amount in box 1a on Form 1099-DIV, ordinary dividends, includes the amount from box 1b, qualified dividends.
TAP Recommendation 1932	IRS Action
Change the current instructions for lines 3a and 3b to reflect the above changes.	The sentence is important to inform taxpayers that qualified dividends are included in the amount of line 3b. Generally, in reporting dividends taxpayers only need to report the figures shown on their Forms 1099-DIV. The instructions on that form also informs taxpayers that the amount in box 1a on Form 1099-DIV,ordinary dividends, includes the amount from box 1b, qualified dividends.
<b>Issue 42148, Confusing (Incorrect?) Instruction for Head of Household</b>	
TAP Recommendation 1935	IRS Action
<p>You are married to a nonresident alien at any time during the year and the alien spouse elects to be treated as a resident alien. you do not choose to treat your nonresident spouse as a resident alien. However, your spouse isn't a qualifying person for head of household purposes. You must have another qualifying person and meet the other tests to be eligible to file as head of household.</p> <p>-Insert Caution Box- Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040-NR or Form 1040-NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.</p>	The text is correct in this context. As you note we do have an appropriate caution referring resident aliens, nonresident aliens, and dual status-aliens to Pub. 519 for more information on determining their status.

*Figure 9 continued on next page.*

## Not Adopted Recommendations

### Issue 42161, Form 1040-ES

TAP Recommendation 1949	IRS Action
<p>Caution: If you have qualified dividends or a net capital gain or expect to exclude or deduct foreign income or housing, see Worksheets 2-5 and 2-6 from Pub. 505 on the following pages to figure the tax.</p>	<p>Generally, Pub. 505 is released in late February or early March of the applicable year (<i>i.e.</i>, before the due date for the first estimated tax payment). In recent years, late updates have been required due to unforeseen events (<i>e.g.</i>, COVID-19 in 2020) that have delayed the publication's release.</p> <p>We do not believe that adding Pub. 505 worksheets to Form 1040-ES will be beneficial. For example, if we were to add Worksheet 2-5 to Form 1040-ES and late legislation is passed impacting qualified dividends and capital gains, it is likely that the release of Form 1040-ES would then be delayed as a result.</p>

### Issue 42267, IRS 1040 Instructions and Online Filing of Forms

TAP Recommendation 1871	IRS Action
<p>Page 3</p> <p>Add: Married people filing a joint return can use the Form 1040-SR regardless of whether one or both spouses are age 65 or older. This addition clarifies that the 1040-SR can be used for married filing jointly if one spouse is not 65.</p>	<p>This language is intentional. Legally, on a joint return, both taxpayers must be age 65 to use Form 1040-SR, per Chief Counsel. We don't want to enforce that, so we don't say that explicitly. But we can't make an explicit statement that is contrary to law.</p>
<p>TAP Recommendation 1872</p> <p>Page 6</p> <p>Add: Married people filing a joint return can use the Form 1040-SR regardless of whether one or both spouses are age 65 or older. This addition clarifies that the 1040-SR can be used for married filing jointly if one spouse is not 65.</p>	<p>This language is intentional. Legally, on a joint return, both taxpayers must be age 65 to use Form 1040-SR, per Chief Counsel. We don't want to enforce that, so we don't say that explicitly. But we can't make an explicit statement that is contrary to law.</p>
<p>TAP Recommendation 1873</p> <p>Add: All box 12 codes are described on the back of the Form W-2. This additional information will add clarity as to where to locate the different box 12 codes and their descriptions.</p>	<p>We don't see that this adds anything. Also, there are millions of substitute Forms W-2 and not all will have the codes on the back, millions have them on a separate sheet.</p>

*Figure 9 continued on next page.*

## Not Adopted Recommendations

### Issue 42823, Form 1099-R Review

TAP Recommendation 1820	IRS Action
<p>Add a box for reporting of Qualified Charitable Distributions (QCDs). Possibly add a box 2c.</p> <p>The PPA, Pension Protection Act of 2006, first put this tax benefit into the code, § 408(d)(8). The PATH Act, Protecting Americans from Tax Hikes Act of 2015, made it permanent. The entity that will issue the 1099R has full knowledge of taxpayer eligibility and amount of the distribution directly sent to a qualifying 501(c)(3) entity. It should not be much of a burden on the reporting entities. Having the amount clearly stated on the 1099R benefits taxpayers who have made contributions to charities from their IRAs. Taxpayers assume that their 1099R reflects all items that impact their individual income tax return. The QCD is notably absent. Taxpayers may miss benefiting from the contribution because they believe it is somehow reported already with the 1099R.</p> <p>Having third party reporting of a potentially large tax benefit (possibly reducing AGI by \$100,000) aids the IRS in matching taxable IRA amounts. Allowing the matching program to accurately review taxable IRA income would improve accuracy and customer service.</p>	<p>The number of QCDs made by taxpayers as opposed to the number of Forms 1099-R issued (100.1 million in TY 2018) for distributions from Pension Plans and IRAs is a de minimis number. The addition of a separate box to report QCDs would be very expensive in both form design and programming costs with little or no return on investment. It is very unlikely a taxpayer would overlook at QCD of \$100,000 and include the amount in income. The reporting instructions for QCDs is included in the Instructions for Form 1040 (in the 2019 version, the instructions for lines 4a and 4b).</p>
TAP Recommendation 1821	IRS Action
<p>Remove it and/or replace it with an electronic alternative. This red copy of the 1099-R is used for paper filing the information returns with distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contract, etc. The entities issuing these forms are electronically sophisticated and are not likely to be ordering copies of these red 1099Rs to print and then mail them into the IRS.</p>	<p>Although most, if not significantly all, issuers of Form 1099-R are electronically sophisticated, there may exist a small population that files fewer than 250 Forms 1099-R and needs the paper copy. The Taxpayer First Act, PL 116-25, section 2102, mandates the creation of an Internet Platform for Form 1099 Filings, which will allow taxpayers to electronically file and, create recipient and record copies of all Forms 1099 not later than January 1, 2023, which will make this a moot issue after tax year 2021.</p>

*Figure 9 continued on next page.*

Not Adopted Recommendations	
TAP Recommendation 1822	IRS Action
<p>Move to a single readable document. The list of codes on the form 1099R has become lengthy. A list that once fit on the back of the taxpayer copy now covers the backs of the federal filing copy (B), the recipient’s record copy (C) and the state filing copy (2) in very fine print. To make the codes more accessible and easier to read they should be incorporated into a single document that has a larger font. Currently, taxpayers who paper file will mail away the parts of the instructions from the backs of copies B and 2. Instructions are meant to be kept with the taxpayer copy of the return.</p> <p>The majority of taxpayers who receive form 1099R are senior citizens. People of all ages are challenged by fine print, but senior citizens have a higher percentage of vision limitations. In consideration of the 1099R recipients, the font needs to be offered in a larger format that is not split between three pieces of paper.</p>	<p>Due to the limitations of the IRS system for processing paper forms, all 1099 family forms filed with the IRS must be printed with a special red drop-out ink so that the machines correctly read only the tax reporting information. The Taxpayer First Act, PL 116-25, section 2101, mandates the creation of an Internet Platform for Form 1099 Filings, which will allow taxpayers to electronically file and, create recipient and record copies of all Forms 1099 not later than January 1, 2023, which will make this a moot issue after tax year 2021. The font size in the table in the separate instructions is no bigger than the font size on the recipient copy. Additionally, the web address for the form is located on the face of each copy and recipients can go to the online pdf and enlarge as needed.</p>
TAP Recommendation 1854	IRS Action
<p>In the event a 1099R reporter wants to use a paper filing method, it is difficult and/or expensive to get the red paper forms to print or hand-write on. Taxpayer Assistance Centers are stocked with fewer paper forms and are often only open by appointment. Ordering the forms may take weeks and in times of shutdowns (whether budgetary or pandemic related) there is no one available to receive calls and order the forms from. The 2020 draft instructions for the 1099R page 1 state that copies B, C, D, 1 and 2 have been made fillable online. Why is there no method for creating the government copy?</p>	<p>Removing the recipient instructions from the backs of copies B, C, and 2 would necessitate creating a separate set of “Recipient” instructions, which would create a huge burden on the IRS, issuers and recipients alike: on the IRS to print, stock, and ship; on issuers for additional mailing costs; and on recipients for additional loose documents to retain. With more than 94% of individual tax returns filed electronically each year, fewer than 6% of filers may attach Copies B (for Federal returns) to their 1040s, which is required only if federal income tax is withheld. The IRS shipped fewer than 1 million Forms 1099-R to issuers for TY 2018 although 100.1 million forms were filed and furnished to taxpayers. The Taxpayer First Act, PL 116-25, section 2101, mandates the creation of an Internet Platform for Form 1099 Filings, which will allow taxpayers to electronically file and, create recipient and record copies of all Forms 1099 not later than January 1, 2023, which will make this a moot issue, after tax year 2021.</p>

Figure 9 continued on next page.

## Not Adopted Recommendations

### Issue 42824, Pub. 15-T – Federal Income Tax Withholding Methods

TAP Recommendation 1828	IRS Action
<p>Add: Step 1. Name, address, social security number, and filing status. For (c) check the anticipated filing status. This will determine the standard deduction and tax rates to compute your withholding. Although this information is listed within para 2 of col 2, it would be easier for the taxpayer to have this information under the title of Step 1, since there are Steps 2-4. Adding Step 1 as para four above “For employees completing one or more of Steps 2, 3, and 4 show adjustments that will affect withholding calculations.”</p>	<p>We don’t believe this suggestion should be adopted. Pub. 15-T, Federal Income Tax Withholding Methods, is for employers. The Form W-4 information provided in Pub. 15-T relates to how employers should process Form W-4. Instructions for how employees should complete Form W-4, including instructions for Step 1, are provided in the instructions for Form W-4.</p>
<p>TAP Recommendation 1835</p> <p>REMOVE See Revenue Procedure 78-8, 1978-1 C.B. 562, for an example of the cumulative method. Delete this reference or provide a hyperlink to go directly to this example.</p>	<p>IRS Action</p> <p>We can’t adopt the suggestion to add a hyperlink to the Revenue Procedure as we are following the Tax Forms and Publication Style Guide that directs us to not provide a link for guidance before 1996. Additionally, we don’t believe there is a working link on an official government website for Revenue Procedures published in 1978. We believe the reference without a hyperlink is still helpful for employers that may be interested in more information.</p>
<p>TAP Recommendation 1837</p> <p>Class I gaming activity isn’t subject to this withholding requirement. Recommend adding a header to this paragraph. Both Class II and Class III have beginning headers.</p>	<p>IRS Action</p> <p>We prefer not to adopt this suggestion because Class I activities aren’t subject to withholding; we believe if we give it a header it might cause confusion.</p>
<p>TAP Recommendation 1840</p> <p>You can also call them at 877-777-4778</p> <p>Although this phone number is correct, it is not listed on their website provided (<a href="https://www.irs.gov/contact-us">TaxpayerAdvocate.IRS.gov/Contact-Us</a>). The taxpayer should click on the state that he or she needs access to and find the local number to call. Suggest that this phone number be deleted from the publication and have the taxpayer call his or her local TAS office.</p>	<p>IRS Action</p> <p>The language in the “How To Get Tax Help” section is boilerplate language provided to us, and it is used in all IRS publications worked by Tax Forms and Publications. In this case, the boilerplate language is provided to Tax Forms &amp; Pubs by TAS. You may want to consider submitting your suggestion directly to TAS. We can’t change Pub. 15-T until the boilerplate is officially changed.</p>

*Figure 9 continued on next page.*

## Not Adopted Recommendations

### Issue 42825, Form 1040 Schedule 1 – Additional Income and Adjustments to Income

TAP Recommendation 1845	IRS Action
Line 8. Move this item as an additional item to report under Part II of the form as an “Other Adjustment.” It is confusing to taxpayers to enter what is a deduction or adjustment to income as a negative item under Part I as Other Income. It makes more sense and will be less confusing to taxpayers to enter the amount under Part II as an “Other Adjustment.”	These are listed in the other income section, because they are items of income (although in the nature of exclusions). IRC Section 911 Exclusions from income are different from adjustments, and the item of income technically should not be included in income. But since for practical reasons we have to include it as income, we exclude it back out of income with a negative, so that it is not included in total positive income (total income before adjustments), which is used internally for various purposes, including compliance.

### Issue 43163, F1040 SCH SE Self-Employment Tax Review

TAP Recommendation 1861	IRS Action
Recommend deleting the section header A. Usually, if there is a header A, there would also be a header B. In this case, there is no reason to have a header A. This sentence can stand on its own.	We can’t delete the “A” because we need something to refer to the item. We also don’t like to have an A item without a B item, so this is rare, but necessary in this case.
TAP Recommendation 1862	IRS Action
Unless Schedule 3 (Form 1040) is changing, currently, there is not a 12e. Currently, line 12 is credit for federal tax on fuels.	Yes, Schedule 3 will have a line 12e for 2020.
TAP Recommendation 1863	IRS Action
By deleting the current Part I, the Form becomes much more complicated for the majority of the people who use it. A very large percentage of taxpayers only need to use the relatively easier Part I, but would now have to use the much more complicated Part II. The recommended change would allow for the continued use of Part I and still allow the Form to be only two pages. This change would make the Form much easier to use for the majority of taxpayers and much more taxpayer friendly.	This is part of the Treasury initiative to remove “EZ” forms that started with consolidating Forms 1040, 1040A, and 1040-EZ into Form 1040 in 2018. We have since also gotten rid of Schedule C- EZ, Form 2555-EZ, Form 2106-EZ, and Form 1040NR-EZ. Over 95% of 1040 returns are computer-prepared, rendering Short vs. Long Schedule SE moot, along with all EZ forms. We don’t have the resources to provide these options for so few people. It’s also too late for SP and IT to go back. We are including instructions on the form for those who previously filed Short Schedule SE to skip certain lines. This change also removes the burden of having to first determine if you can file Short Schedule SE or you must file Long Schedule SE; in the past, some filers would start on Short Schedule SE only to find out they had to start over on Long Schedule SE.

*Figure 9 continued on next page.*

## Not Adopted Recommendations

### Issue 43731, Form 1310 – Statement of Person Claiming Refund Due a Deceased Taxpayer

TAP Recommendation 1963	IRS Action
<p>You can return the joint name check marked “VOID” along with Form 1310 to your local IRS office or the Internal Revenue Service Center where you filed your return, along with a written request for reissuance of the refund check. This addition mirrors Pub 559, pg. 5.</p>	<p>You can mark “VOID” on the check. However, a written request is not necessary. Form 1310 is the request to reissue the check.</p>
TAP Recommendation 1964	IRS Action
<p>Check the box on line C if you are not a surviving spouse claiming a refund based on a joint return requesting reissuance of a refund check received in your name and your deceased spouse’s name and if there is not a court appointed or certified personal representative. If the person marking box C is not a spouse, then there would not be a check in that person’s name and the deceased.</p>	<p>The original version provides clarification.</p>
TAP Recommendation 1965	IRS Action
<p>Use Form 1310 to claim a refund check on behalf of a deceased taxpayer. File Form 1310 with the original return if the person claiming the refund is not a surviving spouse or a court appointed representative. File Form 1310 by itself with specified attachments to request reissuance of a refund check. There are not many forms that can be filed without being attached to a tax return. Such forms are very unknown to most taxpayers. Clearly stating up front that the form can be filed as a ‘stand alone’ document helps taxpayers understand the purpose. Taxpayers filing a return for a decedent are often in an emotional state and unfamiliar with the specifics. They shouldn’t need to hire a tax professional to figure out how to get a negotiable refund check issued.</p>	<p>Where to file is address later in the instructions.</p>

*Figure 9 continued on next page.*

## Not Adopted Recommendations

### Issue 40224, TAP Link on IRS.gov Website

TAP Recommendation 1767	IRS Action
<p>The focus of this referral is to clearly communicate to taxpayers how they can make suggestions to help improve IRS. Recommendations:</p> <p>1. Put a call to action (<i>i.e.</i>, “Improve the IRS”) on the IRS.gov sitemap that taxpayers can go to the ImproveIRS.org website recommendations landing page. Suggestion where to include the call to action/link in the sitemap hierarchy: “Our Agency” or “Related Sites.”</p>	<p>Information on the home page or in the header and footer of IRS.gov are based on data, carefully curated to provide the best possible customer experience, and limited to top tasks and critical communications. The Office of Online Services does not agree to place a new link as requested. There is currently a page on IRS.gov for the Taxpayer Advocacy Panel that includes a link to ImproveIRS.org and is listed in the IRS.gov sitemap. The TAP should work with National Taxpayer Advocate to make updates to page content and metadata that can provide better search results and a more visible call to action.</p>

### Issue 41899, IRS Navigation Guide & IRS Telephone Numbers Link

TAP Recommendation 1967	IRS Action
<p>Issue 2 – The committee proposes relocating the IRS Phone Numbers link to the IRS.gov website footer.</p>	<p>We already do directly link to the telephone assistance page in both the header and the footer. If you click on “Help” in either the header or the footer it will take you there. The link is not called “Contact Us” like you see on many other websites because W&amp;I didn’t want it called that. By naming it “Help” instead and by arranging the page such that other site-based resources are presented first (with the phone numbers listed last) we are trying to help people find the resources to address their own basic questions without having to get on the phone with us, thus conserving the telephone resources for more complex problems and questions. Changing the name would be more of a policy decision for W&amp;I and possibly C&amp;L as well, and even then it’d have to be more carefully considered since what’s on the page is much more about online tools and resources than just the phone lines (even if the URL page name says “telephone-assistance”).</p>

*Figure 9 continued on next page.*

## Not Adopted Recommendations

### Issue 43463, Area Code Added to Voice Response Unit (VRU)

TAP Recommendation 1954	IRS Action
Issue 1 – Update the VRU to “Our normal business hours are 7 a.m. to 7 p.m., based on the area code of the phone number from which you are calling, Monday through Friday, except on federal holidays.”	Adding your recommended verbiage “based on the area code of the phone number from which you are calling” will only lengthen the message and not add any value. We do not think most people will associate their mobile telephone area code with a specific time zone and then link it to the out of office message.
TAP Recommendation 1955	IRS Action
Issue 2 – Update IRS.gov to indicate that the hours of availability for the Individuals, Businesses, and Non-profit Taxes phone lines are “based on the area code of the phone number from which you are calling.”	Adding your recommended verbiage “based on the area code of the phone number from which you are calling” will be confusing and make the message ineffective. We do not think most people will associate their mobile telephone area code with a specific time zone and then link it to the out of office message.

# Project Committee Chair Reports

## NOTICES AND CORRESPONDENCE COMMITTEE

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### Committee Work Scope and Recommendations

The Notices and Correspondence Committee (NCC) addresses the ongoing effort to improve IRS notices and correspondence that cause confusion and undue burden to taxpayers. The NCC is committed to ensuring taxpayers' rights are protected. The Taxpayer Bill of Rights are:

- *The Right to Be Informed*
- *The Right to Quality Service*
- *The Right to Pay No More Than the Correct Amount of Tax*
- *The Right to Challenge the IRS's Position and Be Heard*
- *The Right to Appeal an IRS Decision in an Independent Forum*
- *The Right to Finality*
- *The Right to Privacy*

- *The Right to Confidentiality*
- *The Right to Retain Representation*
- *The Right to a Fair and Just Tax System*

Taxpayers are often confused by IRS notices and form letters that do not explicitly state what actions are required, the underlying cause of the problem, or available options and remedies to the issue(s). This causes the taxpayers to spend unnecessary time, money, and effort by seeking professional help in not just resolving these issues but also with trying to understand vague, incomplete, or overly complicated notices or correspondence. The NCC focuses on making recommendations to improve the content, clarity, tone, and organization of IRS notices and letters to protect taxpayer rights.

One of the biggest achievements of the NCC was the clearing of all issues brought before the committee. Every issue pertinent to notices and correspondence that was presented to the committee was processed and submitted to the IRS. This included issues pending from the 2019 NCC brought forward to 2020.

The following issues were elevated to the IRS for consideration:

- **Issue 42226 – Collection Notice LT16** – The Office of Taxpayer Correspondence asked for assistance as a part of the Correspondence Redesign Team to review changes to the format and design of Collection Notice LT16. This notice had a short timeline for review, and the NCC recommended formatting changes for a cleaner appearance. In addition to the design aspect, the NCC looked to determine if the LT16 clearly communicates appropriate guidance to the public. The review led to suggestions to improve the clarity and readability of the instructions. Since the LT16 requires action to be taken on unpaid taxes, we recommended a consequential if/then statement at the opening rather than a statement in passive voice. Also, the NCC made several suggestions to complete directions such as revising the titled section “What You Need To Do Right Now” and abbreviating it to “What You Need To Do” in the instructions, formatting tables, and adding IRC Section titles. The NCC made 15 overall recommendations to improve the formatting and design of LT16 so that it is easy to read and follow.
- **Issue 42413 – Collection Notice LT17** – Similar to the Collection Notice LT16, this project was received from the Office of Taxpayer Correspondence. The NCC looked at the LT17 to determine if it clearly communicated appropriate guidance to the public. The NCC made 17 suggestions to improve the clarity of instructions, readability, and formatting. Since the LT16 requires action to be taken on unpaid taxes, we recommended that the LT17 incorporate some of the same recommendations that were identified for the LT16. We recommended the opening passive voice statement be changed to a consequential if/then statement. The NCC also recommended formatting changes to tables, specifically centering headers, and spacing between numbers and the Internal Revenue Code Section text for a cleaner appearance. We recommended word choice changes including removing the use of contractions and replacing the term “facing financial hardship” to “experiencing financial hardship” since “facing” may be interpreted as a possible future situation as opposed to an actual current one.

- **Issue 42225 – Correspondence CP14** – The NCC reviewed CP14, a notice sent to taxpayers who owe taxes. The NCC focused on revisions that would improve the taxpayer’s experience with reading, understanding, and getting additional help in regard to the notice. The NCC made 11 recommendations to improve the readability of the correspondence and to simplify sections by making grammatical changes that would help eliminate confusion and provide clarity to the taxpayer. Among the 11 NCC recommendations were redacting the Social Security number on the notice to conform with current best practices; rewording several sections to improve clarity; and correcting explanations that could be misleading.
- **Issue 42425 – Collection Notice LT19** – The NCC made four recommendations to improve the letter by making grammatical changes and aligning items in the notice such as the QR code that was not centered. The NCC felt that the customer experience would be improved if the IRS provided a phone number where the customer can pay in full using a credit card over the phone. In addition, the NCC noticed that some of the scannable areas in QR codes that will be introduced were slightly cutting off some of the wording. Since the content is not in production, all recommendations were sent to the IRS as draft.
- **Issue 39806 – CP2000** – The NCC reviewed the CP2000 notices sent out to taxpayers when their tax return filing information disagrees with income information provided directly to the IRS. Common examples of this are discrepancies in reported wage or non-wage income as compared to income documents employers and vendors provide to the IRS. Both subcommittees reviewed all of the CP2000 notice variations. The NCC made recommendations on the CP2000 notice main template, addressing the reason taxpayers may receive this notice. The NCC identified five recommendations to strengthen the product. These recommendations were to clarify the purpose, explain why the taxpayer received the notice, explain what the taxpayer needs to do immediately, identify the next steps the taxpayer needs to take, and clarify payment options.
- **Issue 43347 – CP2000** – The NCC worked on the CP2000 notice main template and paragraphs. NCC reviewed over 200 different boilerplate paragraphs that are generated in the CP2000 notice that informs taxpayer of filing discrepancies regarding income or payment information reported by the taxpayer versus the records at the IRS. The committee identified 50 recommendations to clarify the notice. The changes included clarifications to language, additional language to notify the taxpayer of the option to appeal, and a suggested addition of the IRS address to which the taxpayer was to return the attachments or forms based on the specifics of the CP2000 notice issued. The NCC also recommended the inclusion of the specific form number in question, addressing the reason taxpayers may receive this notice, and grammatical and visual changes to help the taxpayer easily understand the issue presented in the notice.
- **Issue 40908 – Improve Notice Language CP515** – The CP515 serves as a notice to inform taxpayers of their failure to submit their Form 1040 for the previous tax year. The NCC identified two recommendations that would help the form be better understood by the taxpayer. The revisions suggested were to delete a redundant line that helped eliminate a blank page from the document, reducing the overall size of the document and shortening the form by one page, which would make the flow of the form more simplified.
- **Issue 39747 – ITIN Rejection Notice CP567** – This rejection notice informs the taxpayer that the IRS revoked a taxpayer’s ITIN because a Social Security number had been

issued. The NCC identified one recommendation to make the form easier for the taxpayer to understand by directing the taxpayer to the correct form if identity theft was suspected.

- **Issue 43573 – Letter 3219C Notice of Deficiency** – This letter is a Statutory Notice of Deficiency sent to taxpayers who have unverified wages and/or withholding who claim refundable credits. The NCC identified six recommendations that would make the form easier to understand for the taxpayer. Letter 3219C is generated by the IRS internal system. Due to the letter formatting, it is difficult to understand what the IRS is stating. The NCC highly recommended that the IRS change the 3219C to match the Word format used in the similar CP3219A in order for the letter to flow better. The NCC also found that the 3219C poorly communicates with the taxpayer, using the word “deficiency” five times in the opening paragraph without defining “deficiency” or explaining how the “deficiency” was determined. Another recommendation was to define the actual deficiency for the taxpayer. There is a recommendation to link a specific web address as a time-saving measure for taxpayers. Lastly, there were some grammatical corrections. These recommended changes will improve the clarity and readability of the CP3219C and provide the taxpayer a better opportunity to understand and respond accurately.
- **Issue 43572 – Letter 3219A Notice of Deficiency** – This letter is used to make changes to a tax return that has timelines to petition the U.S. Tax Court. The NCC had five recommendations. Throughout this letter, timeframes are mentioned to submit the petition to the U.S. Tax Court. The NCC felt there should be emphasis on the deadlines to allow the U.S. Tax Court to consider the taxpayer’s petition. There was not a statement regarding a possible fee involved when a taxpayer petitions the U.S. Tax Court. It was also believed that more direction was needed to assist the taxpayer in obtaining the necessary paperwork to submit the petition.
- **Issue 43678 – Letter 5071C and Letter 4883C Potential Identity Theft** – These letters are sent to taxpayers because the IRS received a tax return that requires taxpayers to verify their identity. The NCC had ten recommendations to improve the quality of service. The committee felt that taxpayers unable to appear in person or the elderly were at a disadvantage in complying. Rural areas may not have access to an IRS office without driving a long distance. It was recommended that a fax number be listed for taxpayers to submit documentation to verify their identity. The committee recommended that the IRS add that it had received a tax return that may be fraudulent, as the letter is unclear and could hold up the processing of a return the taxpayer may have filed. In addition, if the taxpayer is unable to verify his or her identity via the computer and can’t appear in person, the taxpayer must call the IRS and answer questions. If a taxpayer chooses to have a representative via Form 2848, the letter states the taxpayer must still be on the call. The committee felt this was a violation of the taxpayer’s right to be represented. It was discussed that those who are in nursing homes or suffer from a cognitive issue may not be able to be present during the call. In addition, as Form 2848 specifically gives the representative the power to act on behalf of the taxpayer, questions that would be used for the taxpayer should be made available to the representative prior to the call.
- **Issue 40117 – Letter 2645C** – This notice is sent to inform the taxpayer that the IRS received the taxpayer’s correspondence. The NCC had just two recommendations to improve this form by informing the taxpayer of the various ways to pay the tax. As with other letters from the IRS, ways to pay the tax are outlined with regards to the options available. However, the Letter 2645C did not include options for payments in the letter.

## Other Activities and Achievements

The NCC addressed the following referrals submitted by the 2019 committee. The IRS responded in 2020 to the following:

- **Issue 40907 – CP515-IMF, CP518-BMF, CP04 Letters:** The NCC reviewed the letters for cohesion, concision, and consistency regarding how the taxpayer in question would read said letters. CP515-IMF is a notice sent to taxpayers who did not file prior year tax returns. CP518-BMF is a final reminder notice sent to taxpayers who did not file their tax return. CP04 is a notice sent to those in the military or a spouse of a military member that they may be eligible for tax deferment for serving in a qualified contingency operation. Out of the 22 recommended changes, 14 were accepted by the IRS. Many of the other changes had already been implemented or are being discussed internally by the IRS.
- **Issue 38667 – Final Notice of Intent to Levy – Notice CP 90:** The NCC made a referral to the IRS in November 2019 making suggestions to improve the clarity of instructions, particularly addressing an omission of information. The CP90 requires action taken on unpaid taxes and provides options for the taxpayer. The notice directs the taxpayer to visit [www.irs.gov/payments](http://www.irs.gov/payments) for more information about a list of helpful topics. However, the list of helpful topics omitted how to request a temporarily delay from the collection process as shown on the website. The proposed changes ensure the notice is fair to all taxpayers with or without reliable internet access. On May 28, 2020, the recommendation was adopted. Automated Programs is responsible for the following automated levy collection due process notices in addition to the CP 90: CP 90C, 77, 92, 177, 242, 297, 297A and 297C. Each of these notices include the same verbiage involving the taxpayer's payment options and will be revised to include the language cited above.

**Issues Under Consideration for 2021** – A response from the IRS on Issue 43347 and Issue 39806 (CP2000 Notice) regarding the format and clarification of paragraphs added to the CP2000 notice stated the IRS “will consider in partnering with RAAS (Research, Applied Analytics & Statistics) in FY 2021.” These responses had a deadline of September 30, 2021, and will be reviewed by the NCC in 2021.

## SPECIAL PROJECTS COMMITTEE

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Kevin Brown, Management Assistant, District of Columbia

### Committee Work Scope and Recommendations

During the 2020 TAP year, the Special Projects Committee had two subcommittees: the International Subcommittee and the Identity (ID) Theft Subcommittee.

The International Subcommittee focused on difficulties that are unique to international taxpayers, such as mailing system delays and due dates for those taxpayers affected. Much attention was paid to these problems, as there was an international member on this subcommittee, who was very helpful in collating international tax problems.

According to the IRS,<sup>1</sup> the amount of foreign-source gross income reported by U.S. taxpayers for 2016 was \$216.7 billion, with foreign-earned income reported in the same year at \$51.4 billion. More importantly, nearly 69 percent of all taxpayers reporting foreign-earned income had zero U.S. income tax liability in 2016. As a result, over 331,000 U.S. taxpayers living abroad had a reporting requirement but no tax liability. The International Subcommittee will continue to champion for this small but important segment of U.S. taxpayers.

The ID Theft Subcommittee worked extensively on Powers of Attorney (POAs), in notification of both parties when one is withdrawn and the availability of individual tax forms (W-2s, 1099s, and other common tax information forms) on IRS.gov. The goal of this work is to make notification easier and more efficient for both taxpayers and tax professionals when the POA expires. The subcommittee also worked extensively on protection of Social Security numbers (SSNs) with work continuing into the next program year. One proposal under consideration includes allowing

foreign spouses to file with their U.S. citizen spouses across all types of tax software. Currently, it is in flux, but this committee hopes to have it approved by the IRS, with implementation happening as soon as possible.

The following issues were elevated to the IRS for consideration:

- **Issue 41296 – Quick Withdrawal of Powers of Attorney (POAs)** – The IRS needs to ensure that the POA receives notification from the IRS when a withdrawal is filed (which requires Form 2848). For example, when either party withdraws a POA, each will be notified. This feature is not presently supported, and this issue resolution will fix that. We plan to seamlessly implement it by expanding the use of Tax Pro, the internal system in current testing that allows for processing of online POA requests.
- **Issue 41535 – Practitioners Revealing Their SSNs (POA Privacy)** – Tax practitioners should not have to reveal their SSN and birthdate when they call into the IRS, especially when they have a Form 2848 in the Centralized Authorization File system already. However, to authenticate people, the IRS asks for this personally identifiable information each time. One alternative is to issue a tax practitioner PIN once a POA is established in the master file.

**Note:** There was interim guidance issued on June 12, 2020, with an expiration date of December 31, 2020, for (1) Approval to Accept Imaged of Signature and Digital Signatures, and (2) Approval to Receive Documents and Transmit Encrypted Documents by Email. This was written in response to COVID-19. Subcommittee 2 (ID Theft) has tabled this issue until the new TAP program year in 2021.

- **Issue 41749 – Delays in Delivery of Correspondence to Overseas Taxpayers** – To make compliance more equitable for U.S. citizens residing out of the country, we recommended the IRS change the deadline to reply on non-statutory notices to 120 days. Extensive research found that the subcontracted international mail services often took longer, meaning many taxpayers were not receiving the notices in a timely manner.
- **Issue 42213 – IRS Online Account-Forms Availability** – The IRS receives processed Forms W-2 from the Social Security Administration (SSA) after a taxpayer's employer has sent a copy to the SSA. Since the IRS is requesting more online filing of tax returns, it increases convenience and therefore compliance for taxpayers to have the ability to have their Forms W-2, which they can download, available online.
- **Issue 42967 – Simplified Reporting for Overseas Taxpayers** – We proposed a brand-new form, the 1040-OS, to allow overseas taxpayers to file without reportable income. If you live overseas, having to file a U.S. tax return can be cumbersome, even if you have no income. This proposed form will increase compliance dramatically and make Americans who reside abroad less afraid in their potential interactions with the IRS.
- **Issue 42978 – Access to Competent Affordable Assistance** – We recommended that overseas taxpayers have access to competent and affordably-priced assistance in completing their U.S. tax returns.
- **Issue 42996 – The IRS Not Respecting Mandatory Use of Registered Mail** – This request seeks to correct a service gap affecting American citizens living outside the United States. The solution is simply to apply an existing regulation.

- **Issue 43054 – IRS Accounts Made Dysfunctional for Non-Resident Americans** – This request seeks to correct a major service gap affecting the millions of American citizens living outside the United States. Those citizens are being treated differently compared to residents by not being allowed to have functional online IRS accounts.
- **Issue 43741 – No Electronic Filing for Foreign Spouses** – Taxpayers who wish to file their return electronically cannot do so if their spouse is a non-resident alien without an SSN or an ITIN. We propose a possible rewording of current guidance to allow all overseas taxpayers to file with the status Married Filing Separately.
- **Issue 43807 – Facilitate Payments to IRS by Overseas Taxpayers** – Overseas citizens are unable to easily contact the IRS or submit payments without extra fees. Using a mobile phone to make an international call is very expensive, and time zones are challenging when calling offices in the United States.
- **Issue 43808 – Non-U.S. Bank not Processing U.S. Checks** – When taxpayers attempt to cash their Economic Stimulus checks, it is problematic because they don't have a U.S. bank account. There are also times when the international banks do not accept foreign checks.

### Other Activities and Achievements

- Offered input to help make TAP's website ImproveIRS.org and the TAP platform user-friendly.
- Worked with TAS's Communications, Stakeholder Liaison, and Online Services (CSO) to make improvements to the websites and create a platform that represents the TAP program with current technology.
- Hosted many international outreach events specifically for overseas taxpayers.
- Published an article on emigration available from Elsevier, a leader in information and analytics for research around the world.
- Conducted podcast with American Citizens Abroad. Listen at <https://americancitizensabroad.podbean.com/e/our-interview-with-laura-snyder-the-international-representative-on-tap/>.
- Held annual face-to-face meeting virtually, with high participation from all committee members.
- Extensively researched the difference and delineation of statutory vs. non-statutory notices (CPs).
- Addressed budgetary questions, specific to international taxpayers.
- Utilized social media and virtual outreach because of COVID-19.
- Participated in the Taxpayer First Act forum virtually this year, due to COVID-19.
- Published an article in Enrolled Agent (EA) Journal, a membership magazine, which reached approximately 53,000 practicing EAs in the United States.

- Considered Hack-a-Thon applications for high school students with an interest in cybersecurity to ensure taxpayers' confidence in providing secure information to the IRS.
- Welcomed the new National Taxpayer Advocate Erin M. Collins.
- Advised taxpayers through outreach to verify payroll tax withholdings.
- Distributed various information on COVID-19 tax relief for individuals and small businesses.
- Informed taxpayers of mandatory Social Security tax deferral for military and government employees.
- Completed 257 hours of outreach, leading 96 events, which reached many taxpayers through seminars, conventions, and information.

## Ongoing Work

The committee addressed the following referrals submitted by the 2019 committee. The IRS responded in 2020 to the following:

- **Issue 35050 – Ineffective Communication Regarding ITIN Application Process** – This issue has five recommendations, with four adopted. These recommendations are on the IRS.gov landing page. The committee accepted the IRS response. Recommendations were implemented March 31, 2019, but the committee did not receive the IRS official response until February 4, 2020.
- **Issue 35920 – IRS Check Endorsement** – For confidentiality purposes, we recommended that the IRS should look into possible alternatives that would not include the taxpayer's SSN. The IRS did not adopt this recommendation. The committee accepted the IRS response.
- **Issue 36969 – Clarity Instructions on Form 1040** – 1040 Instruction Manual, Page 115 ID 1602 – The committee recommended that the IRS add an index item for "Where Do You File" in the heading on the back cover. The IRS adopted this recommendation. The committee accepted the IRS response.
- **Issue 37026 – Prevention of ID Theft Relating to Refunds** – We recommended that taxpayers have the option to submit a paper form indicating that they do not want any future refunds submitted electronically to a financial institution and that they would receive their refund in the form of a paper check. The IRS did not adopt this recommendation. The committee accepted the IRS response.
- **Issue 37212 – Making Research on Cryptocurrency Standard** – We recommended that the terms "bitcoin" and "cryptocurrency" be included as additional IRS.gov search terms to trigger more virtual currency help links. The IRS adopted this recommendation. The committee accepted the IRS response. Recommendations were implemented May 20, 2020.
- **Issue 40785 – Filing Threshold for Married Filing Separately.**

- **First Recommendation** – We corrected Table 4-1 in the 2019 Publication 570. The IRS adopted this recommendation. The committee accepted the IRS response. Recommendations were implemented February 28, 2020.
- **Second Recommendation** – September 6, 2019, we posted a correction as a Recent Developments article on the Publication 54 product page at [www.irs.gov/pub54](http://www.irs.gov/pub54). The 2019 Publication 54 was released to the public in December 2019 with the correct information in the table on page 3 and adopted with an implementation date of December 27, 2019. The 2018 Publication 54 was released to the public on December 27, 2019, with the corrected table on page 3 of the publication. The committee voted to accept the IRS response in early 2020.
- **Issue 41230 – Foreign Trust and IRS Penalty Notifications for Late Forms** – The committee suggested clarification of the due date in the Instructions for Form 3520 and the Instructions for Form 3520-A. The IRS adopted this recommendation. The committee accepted the IRS response.
- **Issue 41405 – Tax IP PIN Request Process and Victims of ID Theft Letter CP5747C – ID 1725** – The committee is currently exploring alternative methods for obtaining an IP PIN that would be tailored to low-income taxpayers and provide options for verification other than through secure access. Once the alternative methods for taxpayers to obtain an IP PIN are available, TAP will recommend the IRS update the information on IRS.gov and advise IRS customer service representatives of all the options available to taxpayers to obtain an IP PIN.
- **Issue 41411 – IRS Personal Account Information** – The IRS is attempting to resolve the matter and continues to investigate potential innovations that will allow successful identity proofing of U.S. citizens living abroad who do not have a U.S. address they can use for account creation. This issue is under consideration with a follow-up date of May 28, 2021.

The committee is currently working on the following referrals:

- **Issue 42162 – Improving the IRS** – This issue deals with claiming a dependency exemption for a child of divorced or separated parents.
- **Issue 42419 – Verification of Identity for Federal Tax Returns** – Create alternate ways to make it easier to confirm identity with the IRS by using your government-issued ID.

#### **Issues Under Consideration for 2021:**

- **Issue 43137 – ID Verification/Validation During Interaction With the IRS** – We are exploring this issue, submitted by a Special Projects committee member. By using artificial intelligence, the IRS may be able to identify a taxpayer's specific problem. This will help to more readily identify and verify that a person is actually whom his or her identification states or that answers to security questions verify identity.
- **Issue 43614 – Communicating With the IRS via Electronic Means** – The IRS should establish a system whereby overseas taxpayers can communicate, file documents, and conduct other interactions with the IRS via electronic means, such as email. This solution would not solve all the problems linked to delays in delivery of snail mail, but it would relieve the problems considerably.

- **Issue 43819 – New Online Tools Needed to Update Banking Info** – We are working on getting the IRS to recognize that some taxpayers need a more comprehensive and farther-reaching system to update their banking information.<sup>1</sup>

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<sup>1</sup> See <https://www.irs.gov/pub/irs-soi/soi-a-inic-id2001.pdf>.

## TAX FORMS AND PUBLICATIONS COMMITTEE

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### Committee Work Scope and Recommendations

The Tax Forms and Publications (TFP) Committee reviews and recommends changes to IRS forms and publications to be used by taxpayers. Requests for review come directly from the IRS, tax practitioners, taxpayers, and also from members of TFP and the Taxpayer Advocacy Panel (TAP) at large.

This year, we continued our general review of tax forms and publications as brought to our attention. In addition, we spent considerable time reviewing and discussing the IRS Form 1040 and related schedules. The TAP Screening Committee, including our committee analyst, reviewed several issues for concurrence or approval. The issues approved were divided between our two subcommittees, which were charged with analyzing these issues and then offering recommendations for the entire TFP to consider. Lastly, the two subcommittees adjoined the full committee for monthly conference call discussions.

The nature of TFP's work is to comprehensively examine major issues impacting the overall taxpayer experience, as well as analyzing individual forms and publications for errors. In some instances, the IRS has asked the TFP to provide feedback about a form or publication, either prior to or after the form's official issuance.

In 2020, the TFP sent 22 separate referrals, which included a total of 67 different recommendations, to the IRS for consideration. However, the committee decided to drop Issues 37155 – Qualified Dividend and Capital Gains Tax Worksheet and 40832 – 2018 Tax Form and Instructions from the previous year since these issues no longer had any merit.

The following issues were elevated in 2020 to the IRS for consideration:

- **Issue 39879 – Instructions to Form 2948 Designation of Partnership Representative.** This referral suggests that the instructions for Form 2848 regarding the designation of a partnership representative contradict IRC Section 6223 and the Regulations. Under the provisions of the Bipartisan Budget Act, IRS Form 2848 may not be used to designate a partnership representative and such designation must be made on the partnership return. This referral has been submitted to the IRS, and no response has yet been received.
- **Issue 41750 – Form 2210-F.** This issue was initiated by the committee in response to concerns identified by taxpayers regarding the instructions for filing Form 2210-F and its impact on farmers. The committee received feedback that, in many instances, farmers received erroneous underpayment penalty notices year after year calculated under an incorrect method that applies to regular taxpayers. The recommended changes included adding another box to the form to give farmers and fishermen the option to file the form regardless of whether they meet the two reasons for filing listed on Form 2210-F. This would allow farmers to figure any penalty they owe and submit it to the IRS to prevent the costly and time-consuming exercise of responding to erroneous penalty notices every year. Currently, the committee is waiting on a response from the IRS.
- **Issue 41886 – Publication 972 Instructions.** The Committee made a recommendation to change an acronym in the publication that appeared to be misleading or incorrect. Prior to submitting the issue to the IRS, the TAP Systemic Advocacy made an argument that the change was not misleading and that the change would require significant changes to other parts of the publication. The committee accepted the TAP Systemic Advocacy's argument and decided to drop the issue completely.
- **Issue 41905 – Instructions Regarding Tax Tables.** The taxpayer requested that the tax table or tax computation be addressed first in the instructions for line 12a of the Form 1040. The committee decided that adding verbiage or changing the instructions would not be beneficial. If the taxpayer kept reading the line 12a instructions, he or she would read the tax table or tax computation methods section. Therefore, the committee has dropped this issue.
- **Issue 41913 – 2019 Form 1040-SR – Standard Deduction Chart Needs Correction.** The Standard Deduction Chart at the bottom of the first page of the Form 1040-SR needs to be updated. The current standard deduction chart is incorrect for qualifying widow(er). The committee recommended an update to the 1040-SR to mirror the chart on page 30 of the 1040/1040-SR instructions. The IRS adopted this recommendation.
- **Issue 41945 – 1099/1096 Instructions for Mailing Forms.** A suggestion was made to add, "Send the forms to the IRS in a flat mailer (not folded)" to Copy A of Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, and W-2G. The IRS adopted the language for Form 1096 to be inserted but not for the other forms. The reasoning is that the other forms are required to be sent with the Form 1096 and a lack of space on the other aforementioned forms prevented the adoption.
- **Issue 41996 - Printable IRS Forms.** This project was received from a taxpayer who complained about not being able to use a downloadable, fileable, or easily

obtainable Form 1099-MISC or Form 1096. After review and discussion, the committee recommended that the IRS develop and allow downloadable forms that are scannable and suitable for filing.

- **Issue 42047 – Form 1040/1040SR Schedule B Qualified/Ordinary Dividends.** A recommendation was received to insert a second column under Part II of Schedule B to report qualified dividends separately from ordinary dividends and strike confusing language regarding line 3b. Using separate columns for ordinary dividends and qualified dividends provides for clarity. The committee submitted this change to the IRS and is currently awaiting a response.
- **Issue 42066 – Reporting Social Security Payments.** The committee reviewed the instructions for completing the Social Security Benefits Worksheet included in the Form 1040/1040-SR instructions to see if it could be simplified. The current instructions for the worksheet require the taxpayer to enter an amount from a form other than the Form 1040/1040-SR, which is unnecessary because the amount already appears on the Form 1040/1040-SR. The recommendation was made to change the reference to a line on the Form 1040/1040-SR which removed the requirement for the taxpayer to refer to another form. This recommendation has been approved and adopted by the IRS.
- **Issue 42148 – Suggestion for Worksheet Update.** The 2019 instructions for Form 1040 make an incorrect statement on page 13 regarding Head of Household filing status for a taxpayer who is married to a nonresident alien at any time during the year. The committee recommended correcting the language to match IRS Publication 501, which goes into more detail on filing status. It was also recommended that a caution be added on this page addressing the complexities of filing for aliens and referring taxpayers to the IRS Publication 519. At this time there is not a response back from the IRS.
- **Issue 42161 – Estimated Tax Worksheet.** The Estimated Tax Worksheet in Form 1040-ES, at line 4, requires reference to Worksheet 2-5 in Pub. 505 to compute the tax if an individual has qualified dividends or a net capital gain. A concern is that Pub. 505 is not involved in the 2020 update. Therefore, worksheet 2-5 should be incorporated into Form 1040-ES. The IRS responded by not adopting this suggestion and the committee has accepted the IRS response.
- **Issue 42173 – Form 2210 Instructions Line 8 Calculation Omission for 1040.** The committee provided recommendations to address a missing line noted in the Form 2210 Instructions for 2019. On the 2019 Form 2210 Instructions, Line 8 the committee recommended adding a reference to include the addition of the amount listed in Form 1040, line 13 based on the tax return filed for 2018. This addition corrects the instructions to include the normal taxes less certain credits before adding other taxes from Schedule 4 when computing the prior year safe harbor amount. Without this amount the instructions omit a significant aspect of the calculation. Currently, the committee is waiting on a response from the IRS.
- **Issue 42267 – Form 1040 Instructions**
  - **Form 1040 / 1040-SR Clarification.** A taxpayer submitted a concern regarding clarification of eligibility to use Form 1040-SR when only one spouse qualifies based on age (joint return with only one individual taxpayer born before 1955). The

committee reviewed and determined the instructions are not clear and consistent. The committee proposed revisions to the instructions to clarify that the Form 1040-SR may be used for married filing jointly if only one spouse is 65.

- Retirement Plan Elective Deferrals. The same taxpayer also submitted a request for clarification regarding reporting of amounts shown on Box 12 of Form W-2. The committee reviewed the Form 1040 instructions related to Excess Elective Deferrals and proposed additional language be added to the instructions to provide clarity regarding where to locate the different Box 12 codes and their descriptions.
- These issues were submitted to the IRS for consideration. The IRS responded to not adopt for various reasons. The committee will consider the responses and determine whether to accept or rebut.
- **Issue 42292 – Tax Year 2020 Form 1040 Instructions Review.** The IRS requested that the committee quickly review and report back with recommendations for proposed revisions to the Form 1040 Instructions for the 2018 tax year to address changes made by Public Law 106-94 that operate retroactively. After prompt review, the committee suggested changes in four locations providing notes explaining to the taxpayers why the specific changes are being made and the possibility that the taxpayer should file an amended 2018 return as a result of these changes.
- **Issue 42362 – Form 1040 Instructions.** Taxpayer submitted a suggestion to clarify that certain sections of the instructions refer to the Form 1040 Dependents section rather than the dependents' worksheet in the instructions. The committee reviewed the form and instructions and proposed revisions to the instructions for clarification in several places. The IRS responded with adoption of all suggestions with a December 31, 2020, proposed implementation date.
- **Issue 42395 – Form 1040 Third-Party Designee and Paid Preparer.** There currently is an overlap, and therefore confusion, in the Form 1040 and its instructions between the "Third Party Designee" section and the "Paid Preparer Use Only" section. Third-Party Designees and Paid Preparers provide separate and distinct services to taxpayers and ideally should be designated and authorized separately without cross references to each other in the form and instructions. A taxpayer may allow a paid preparer to be a third-party designee, select a person other than a paid preparer to be a third-party designee, or not have a third party-designee at all. Separating the functions of each into two separate sections of the form, without cross references, will make it clear to the taxpayer that these are separate legal functions.
- **Issue 42823 – 1099-R Review.** The committee was asked to review the form design, entry fields, and layout and provide feedback and/or suggestions for improvement. The recommendation had four parts that the Joint Committee approved and sent to the IRS. We recommended adding a box to the Form 1099-R for reporting qualified charitable distributions (QCDs). The qualified charitable distribution is a tax benefit that allows taxpayers to have all or some of the annual required minimum distribution from their IRA accounts sent directly to a charity. The taxpayer would get an above-the-line deduction, which gives an immediate tax benefit even if he or she does not itemize. This tax benefit has been around since 2006 and was part of the Pension Protection Act (PPA). It was made permanent by the Protecting Americans for Tax Hikes Act of 2015 (PATH Act). At

this time, the IRS has rejected this recommendation, and the Tax Forms and Publications Committee will be looking at this issue further.

- 1099-R forms that are submitted on paper to the IRS require that a machine scannable form with red boxes be used. The red copy needs to be purchased from private vendors or ordered in advance from the IRS. The committee recommended that the IRS provide an electronic alternative. The IRS rejected this recommendation. The explanation was that the Taxpayer First Act, PL 116-25, section 2101, mandates the creation of an Internet Platform for Form 1099 filings, which will allow taxpayers to electronically file and create recipient and record copies of all Forms 1099 not later than January 1, 2023, which will make this a moot issue after tax year 2021. The committee accepted the IRS rejection.
- The committee recommended that a fillable form be provided for the IRS filing copy (the red copy A) of the Form 1099-R. Currently all other copies of the Form 1099-R can be filled out online and printed on paper. The IRS also rejected this recommendation with the same explanation that there are changes mandated by the Taxpayer First Act that will update the electronic filing of this form and the issue will not apply. The committee accepted the IRS rejection.
- The last recommendation involved the lengthy list of codes that are currently provided to the taxpayers in very fine print spread across the back of three different copies of the Form 1099-R. The committee recommended that the codes be consolidated to one page and provided to the taxpayers in larger, more readable font. The IRS has rejected this recommendation stating that it would create a burden on the IRS, the issuers of Forms 1099-R, and the recipients (the taxpayers). The only burden on the recipients is that there will be one additional piece of paper with readable font. The IRS has rejected this recommendation. The Tax Forms and Publications Committee has submitted a rebuttal to the IRS.
- **Issue 42824 – IRS Publication 15-T, Federal Income Tax Withholding Methods.** The committee completed a review of IRS Publication 15-T, Federal Income Tax Withholding Methods, and recommended a number of changes. The committee is waiting on a response from the IRS on these 12 recommended changes to Publication 15-T:
  - Add a Step 1 with name, address, Social Security number, and filing status. For (c), check the anticipated filing status. This information determines the standard deduction and tax rates to compute withholding. Although this information is listed elsewhere, it would be easier for the taxpayer to have this information under the title of Step 1, since there are Steps 2-4.
  - Rewording/shortening the wording of an extremely long sentence regarding leaving blank spaces on a Form W-4.
  - For employees who write “Exempt” on Form W-4, add information about the conditions to claim exemption from withholding.
  - For nonresident alien students, add a reference to Notice 1392, Supplemental Form W-4 Instructions for Nonresidential Aliens, to provide the source of additional

assistance. Having Notice 1392 information will assist in clarifying the W-4 for the nonresident alien employees.

- Deletion of a sentence referring to a specific section of the IRC because it adds no additional value. In addition, this section of the Code does not specifically address rounding.
  - Revise a sentence so that it will not have to be changed each year, making the sentence be all-encompassing.
  - Delete a reference to Revenue Procedure 78-8, 1978-1 C.B. 562, or provide a hyperlink to go directly to the example.
  - Revise the reference to a chart in Regulations Section 31.3402(h)(4)-1(a) to identify the subsection (subsection (a)) where the chart and specifics of this section can be found in the regulation.
  - Add a header for Class I to parallel the headers for Class II and III elsewhere. Also recommend additional text to explain Class I gaming activities.
  - Adding text in the publication about Same-Day Wire to the website [IRS.gov/Payments](https://www.irs.gov/Payments). On this website the Same-Day Wire is not listed as an option. This is a great option. The text and the website should have the same information.
  - For “What if I can’t pay now,” recommend adding a new bullet point three: Request to temporarily delay collection. [IRS.gov/payments](https://www.irs.gov/payments) contains an additional bullet where the taxpayer can request to temporarily delay collection until their financial situation improves. The publication should reflect the same information as the website.
  - Deleting the phone number in the publication for the Taxpayer Advocate Service (TAS). Although this phone number is correct, it is not listed on TAS website provided ([TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/TaxpayerAdvocate/Contact-Us)). The taxpayer should click on the state that he or she needs to access and find the local number to call. Suggest that this phone number be deleted from the publication and have the taxpayer call his or her local TAS office.
- **Issue 42825 – Review of 2019 Form 1040 Schedule 1 and Instructions.** The committee made seven recommendations to the IRS to make the form more readable and useable by taxpayers. The IRS (1) adopted four of the recommendations (increasing font size, adding new language to the instructions regarding the foreign income and housing exclusion, creating a new line on Schedule 1 for Other Adjustments, adding a new paragraph in the instructions regarding the calculation of the Foreign Housing Deduction); (2) is considering two of the suggestions for partial adoption in tax year 2021 (adding additional lines for commonly used write-in amounts on Schedule 1, Part 1, Line 8, and for Other Income amounts on Line 22); and (3) declined to adopt one suggestion (relocating a negative adjustment to income from “Other Income” to “Adjustment”).
  - **Issue 42826 – Review of 2019 Form 1040 Schedule 2 and Instructions.** There have been several updates to Schedule 2, and the IRS asked for this committee’s review and input before the next release. In order to make the form more useable and understandable to taxpayers, after review, the committee recommended (1) increasing the font size used

in the form to the size used in Form 1040-SR and (2) adding space for inclusion as Other Taxes on Line 8c more of the 27 possible different items. The IRS agreed to adopt these recommendations.

- **Issue 42827 – Review of 2019 Form 1040 Schedule 3 and Instructions.** There have been several updates to Schedule 3, and the IRS asked for this committee’s review and input before the next release. In order to make the form more useable and understandable to taxpayers, the committee recommended (1) increasing the font size used in the form to the size used in Form 1040-SR and (2) adding item numbers and spaces for inclusion of the 12 possible different additional credits. The IRS agreed to adopt these recommendations.
- **Issue 43163 – Form 1040 – Schedule SE.** Pursuant to a request from the IRS, the committee completed a review of Form 1040 Schedule SE and recommended several changes, including the deletion of a header label A (since there is no header B) and the deletion of an erroneous reference to line 12e. The committee also recommended restructuring the format and graphics to make the form easier to use for the majority of taxpayers and more taxpayer friendly. The IRS rejected the first recommendation, form changes eliminated the second recommendation, and the IRS partially adopted the third recommendation.
- **Issue 43628 – Form 13614-C Revisions.** Form 13614-C is titled the Intake/Interview & Quality Review Sheet, which is used by all VITA/TCE tax preparation sites in gathering basic information by tax preparers from all tax clients. The referral contains two suggestions: first, in the Personal Information Section, change the request for “Daytime Telephone Number” to “Best Contact Number,” and second, relocate the email address from page 3 to page 1, a more visible location. This referral has been submitted to the IRS, and no response has been received yet.

## Ongoing Work

The committee addressed the following referrals submitted by the 2019 committee and responded in 2020:

- **Issue 36545 – Form 8941, Health Care Credit for Business.** The recommendations included language to offer clarification of when a taxpayer is entitled to the credit, a tip to help employers understand that they may be entitled to the credit, an example to illustrate how a full-time equivalent is calculated, and additional information as to what business entities may take the credit as well as other line items that could have caused confusion for the average taxpayer if left unchanged. The goal of the committee members was to determine if burdens exist and if taxpayer rights are being addressed.
- **Issue 40047 – Form 1099-MISC.** The committee received a concern from a taxpayer regarding the format in which she received blank copies of the Form 1099-MISC. The committee reviewed the form and found that blank copies of the form are sent out for dot-matrix printers. This makes it difficult for the taxpayer to complete the forms properly as these types of printers are no longer available. The instructions for the Form 1099-MISC inform the taxpayer to remove the sides before returning them to the IRS. The committee made recommendations for a new format to be sent to taxpayers, which would be compatible with available printers.

- **Issue 40664 – Schedule A and Instructions.** The committee reviewed Schedule A and its instructions to determine if there was clear guidance to the taxpayer. The committee identified two areas in which a taxpayer could become confused with filling out the form and identifying appropriate deductions. The first area was examples of medical and dental premiums. In the current instructions, it uses the term “pre-tax” in regard to premiums that are not deductible. The committee suggested using an example after pre-tax dollars such as “premiums you pay via your employer’s payroll deductions” to make it clearer for the taxpayer. The second area identified was the instructions for using the state tax table for use in determining the local sales tax deduction. When following the existing instructions, a taxpayer would double the deduction by placing the amount from the state tax table and then putting this amount on the worksheet. It was recommended that the IRS remove the requirement of adding it to both the table and the worksheet. This recommendation supports the taxpayer’s *right to pay no more than the correct amount of tax*.
- **Issue 40751 – Form 1040 Project.** The committee completed a review of the 2019 Draft Form 1040 and recommended 11 changes:
  - The Form 1040 and the new Form 1040-SR are essentially identical except for a larger font on the Form 1040-SR, and we recommended simply using the new Form 1040-SR and do away with the draft Form 1040;
  - Including a child’s name and Social Security number for children who are not dependents when filing status is MFS, HOH, or QW;
  - Adding clarifying language that the name of a foreign country needs to be included only when it is applicable to the taxpayer;
  - Changing the line numbers for reporting pensions and annuities to make it consistent with the rest of the form;
  - Reformatting the lines for reporting that taxes were computed using the Schedule D Worksheet;
  - Changing the verbiage on several lines of the form to make the description more easily understood;
  - Adding an additional line on Form 1040, Schedule 1, to describe other adjustments to income;
  - Increasing the font size on Schedules 1, 2, and 3 so it matches the font on the Form 1040-SR; and
  - Making changes to the Third-Party Designee section in order to clarify the taxpayers’ choices for a Third-Party Designee.

The IRS responded to a draft of the project, which was sent to the IRS due to concerns about time limitations and rejected all 11 of the recommendations included in the draft. The committee has sent the IRS a rebuttal to ten of the 11 rejected recommendations. Issues 36654 – 1040SR, Let Seniors Use the Short Tax Form, and 37336 – F2555 and Instructions from the previous TAP year were combined and associated with this issue.

- **Issue 40876 – Form 2210, Penalty for Underpayment of Tax.** The committee made two recommendations to make the form instructions easier to understand. Language was added to help taxpayers better understand what “unusual circumstances” may permit waiver of the penalty. In addition, language was added to make it clear that in certain circumstances, taxpayers could use either Part III or Part IV of the form to calculate their penalty. The IRS agreed to adopt these recommendations for 2019.
- **Issue 41167 – 401(k) Plan Contribution Limits.** An informational topic on the IRS website regarding 401(k) and Profit-Sharing Plan Contributions included examples that were confusing, difficult to understand, and seemed to be incorrect. The committee submitted one recommendation for changing to the wording in the examples to explain the limitations more clearly.
- **Issue 41347 – Form 965, Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System, and Related Schedules and Instructions.** The Tax Cuts and Jobs Act had a large impact on certain taxpayers. Section 14103 amended the section 965(a) inclusion amount based on accumulated post-1986 deferred foreign income of certain foreign corporations by U.S. shareholders, directly or indirectly. For tax year 2017, the IRS issued Publication 5292 to instruct taxpayers how to calculate the foreign tax and foreign tax credits. Publication 5292 will not be revised going forward; the IRS has opted to provide direction on how to calculate Form 965 figures solely in Form 965 instructions, which have been expanded to combine some of Publication 5292 content. Upon review of the drafts of Form 965 and its schedules, the committee determined there were certain topics that could use additional clarification such as the correct referencing of schedules A through H; expanding the definitions of income and adding clarification per IRC Sections 962 and 965(b); and adding a hyperlink to FAQs compiled by the IRS. The recommendations continue with explaining who must file, as applicable to 501(a) entities, and other applicable IRC sections such as 511 and 4940 (private foundation investment income), and the use of Forms 965-A and 965-B. The explanation of how to handle corrections to Form 965 and when to provide the IRS with statements when submitting a corrected Form 965 have been expanded. Lastly, a recommendation for a note addressing how to handle the burdens of domestic partnerships and S corporations and other pass-through entities and the treatment of transition tax imposed by the new legislation was added. The issue included seven different recommendations, as described above.
- **Issue 41382 – Schedules C & E.** The committee reviewed Schedule C and Schedule E instructions to determine if there was clear guidance to the taxpayer regarding reportable income and new guidance for rental property. The committee identified in Publication 535 that the new regulations adopted in September needed to be included in the instructions for the Qualified Business Income Deduction to help taxpayers understand what qualified for this deduction for rental property. In addition, in the Instructions for Schedule C, it was unclear that a taxpayer needed to include income reported on Form 1099-MISC as well as all other business income received. It was recommended that the language be made clear that all sources of business income were reported on the Schedule C. This recommendation supports the taxpayer’s *right to pay no more than the correct amount of tax*. The recommendations would make taxpayers aware of new regulations and what income was reportable. The issue contained two recommendations, and the committee is currently awaiting a response from the IRS. The recommendations were approved by the Joint Committee and sent to the IRS for consideration.

- **Issue 41505 – Form 8867 and EIC Worksheet.** The committee completed a review of the 2019 draft Form 8867 and the New Preparer’s Due Diligence Checklist and recommended seven changes. The changes include removing the word “contemporaneously” from a couple of checklist items as it is a new requirement added for 2019 and creates an additional burden on already overworked tax preparers providing services to low-income taxpayers. The other changes involved making several checklist items simpler and easier to understand.
- **Issue 41402 – Publication 531 Tip Reporting.** Publication 531, Reporting Tip Income, was initiated by the committee to evaluate the clarity and completeness of tip reporting instructions for self-employed taxpayers. Publication 531 advises self-employed taxpayers to report tip income on Schedule C. Self-employed persons may report tip income on either a Schedule C or Schedule C-EZ. Leaving off reference to a Schedule C-EZ may lead taxpayers to believe that unless they use a Schedule C, tips do not need to be reported or that they must use Schedule C to report tip income. Clarifying that the tips received by self-employed persons may be reported on Schedule C or Schedule C-EZ gives taxpayers accurate information and reduces confusion. Taxpayers have fundamental rights they should be aware of when dealing with the IRS. These recommendations will support the *right to be informed* and the *right to quality service*.

The committee is currently working on the following referral:

- **Issue 43731 – Form 1310: Statement of Person Claiming Refund Due to a Deceased Taxpayer.** This referral is the result of a general inquiry raised by the IRS TAS Systemic Advocacy regarding the use of Form 1310 for the 2020 tax year. Committee members reviewed Form 1310 and prepared this referral. After review by Systemic Advocacy, a full review by the committee will need to be accomplished in TAP year 2021.

### **Issue Under Consideration for 2021**

Issue 43731, above, will be under consideration in 2021.

## TAXPAYER ASSISTANCE CENTER IMPROVEMENTS COMMITTEE

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### IRS Program Owner

Wage & Investment

### TAP Staff

Matt O'Sullivan, Program Analyst, California

Annie Gold, Management Assistant, Texas

### Committee Work Scope and Recommendations

The Taxpayer Assistance Centers (TAC) Committee partners with the IRS to provide input from the taxpayer's perspective on improving services and the experience of the customer at the TAC offices. Taxpayers who need a face-to-face meeting are able to seek services at their local office. In 2020, however, many of the TAC offices were closed, necessitating more online interactions with customers. Due to the lack of customer interaction with the physical offices, this year's committee worked with various issues that had been carried over from prior years.

The following issues were elevated to the IRS for consideration:

- **Issue 40782 – Improvement to Taxpayer Assistance Center (TAC) Webpage With Addition of Google Maps.** This is a suggestion to add Google Maps information to the IRS.gov webpage section listing the TAC locations. The IRS determined not to accept the recommendation. The committee has submitted a rebuttal, and after discussing the matter with the IRS, it agreed to implement the suggestion.
- **Issue 40462 – Standstill With Transcript and Innocent Spouse.** The Innocent Spouse program is intended to allow relief of responsibility for paying tax, interest, and/or penalties if a spouse (or former spouse) improperly or erroneously reported items or omitted items on the joint tax return. The committee has offered proposals to provide relief for the spouse when requesting a transcript of the joint tax return and in the verification process

when requesting a transcript. During the course of researching this issue, it was also discovered that the search engine on the IRS website directed taxpayers to the form for the injured spouse filing, which could lead to confusion and completion of the wrong form. It was requested that the search engine be updated to the correct form.

The response from legal counsel stated, "I reviewed the issue and find these are all good suggestions." Systemic Advocacy did suggest some edits of the language in the original referral. The edits were made, and the issue was submitted to the IRS for consideration. We are awaiting a response from IRS.

- **Issue 40310 Suggestion for Getting Transcripts.** The committee has received feedback from both Systemic Advocacy and the Attorney Advisor Group. This issue has been submitted to the IRS for consideration, and we are awaiting its response.

### **Other Activities and Achievements**

The committee members have been involved in various programs with the IRS staff. Several members were active in reviewing the information that will be used by the Volunteer Income Tax Assistance (VITA) staff during the upcoming tax season. This included review and comment on Publication 4012, VITA/TCE Resource Guide, which is used at the sites and conveys tax law in the form of interview tips, narratives, flowcharts, diagrams, charts, and graphs within the scope of the VITA/TCE programs; Publication 4491, VITA/TCE Training Guide, which is used by instructor and student participants in VITA/TCE to learn the tax laws necessary to prepare complete and accurate returns; Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, the certification product for volunteers wishing to assist taxpayers with basic, intermediate, advanced, military, and international tax law issues within the scope of VITA/TCE programs; and Understanding Taxes (UT), an interactive tax education program for middle school, high school, and community college classrooms.

Other services provided by members of the committee included:

- Participation on the interview panel for applications received for the 2021 TAP positions;
- Coordination of the annual report issued by TAP;
- Furthering the outreach of the TAP members by updating the promotional material available for use and distribution by TAP members;
- Contact with the Local Taxpayer Advocates (LTAs) and participation in outreach initiatives at the state level; and
- Defining the role of the Low Income Taxpayer Clinics (LITCs) and their partnership with the Local Taxpayer Advocates.

The fact that everything we did as a committee was virtual in 2020 has presented a challenge. This has made it more difficult for both members and staff to meet their outreach obligations. We have had to be more creative in identifying more virtual options and have worked closely with both our IRS and outside partners to conduct outreach. This also had an impact on the training provided to both the new and returning members. Previously, we would have 2.5 days of face-to-face training. This year, we were limited to three days of two-hour telephone conferences. The

committee did discuss consideration for using other virtual meeting tools that are available, such as Zoom conferences.

### **Ongoing Work**

The committee addressed outstanding referrals submitted by the 2019 committee. The IRS responded in 2020 to the following referrals:

- **Issue 40513 – Methods to Assist Taxpayers Who Visit a TAC Without an Appointment.** The IRS determined it could not implement the recommendations. The committee accepted the IRS response.

The committee is currently working on the following referrals:

- **Issue 41273 – Transcript.** This referral concerns a taxpayer problem in passing the validation process to receive a transcript.
- **Issue 41425 – Taxpayer Transcript Requests.** This referral concerns difficulties taxpayers have in setting up an online account to request transcript information.

### **Issues Under Consideration for 2021**

- **Issue 41884 – Appointment Scheduling.** This referral concerns difficulties taxpayers face when calling in to make an appointment.

## TAXPAYER COMMUNICATIONS COMMITTEE

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### TAS/Taxpayer Advocacy Panel Staff

Conchata Holloway, Program Analyst, North Carolina

Kevin Brown, Management Assistant, District of Columbia

### Committee Work Scope and Recommendations

The Taxpayer Communications Committee (TCC) was established with the goal of exploring the most efficient ways the IRS communicates with taxpayers, examining opportunities for improvement, and understanding how each of these might be further developed to enhance every aspect of the taxpayer experience.

In 2020, the TCC completed ten issues/projects and made 12 recommendations to the IRS. Additionally, the TCC has three issues it will continue to work on through 2021. The TCC addressed one legacy issue with seven recommendations, which were all accepted by the IRS in 2020.

### Other Activities and Achievements

- **Issue 41392 – Tax Professional Online Account and Taxpayer Online Authorization.**

The legacy issue from 2019 addressed the preferred experience for tax professionals to perform transactions with the IRS on behalf of their clients. The 2019 TCC presented seven recommendations to the IRS. In 2020, the IRS accepted the following recommendations:

- Taxpayers would like to make the authorizations available online until they have been revoked.
- Taxpayers would like a regular reminder to maintain current authorization for the online account.

- Taxpayers would like tax professionals to take multiple actions on their behalf, *e.g.*, submit inquiries to resolve questions, respond to IRS correspondence, receive notices and letters, and establish installment agreements.
- Taxpayers would like to see tax professionals/IRS transactions online.
- Taxpayers would like to receive electronic notifications about transactions on a periodic basis (immediately, monthly, or weekly).
- Taxpayers would like to provide authorizations to the IRS through a variety of methods, *e.g.*, electronic signature option, online with the IRS from home, and online at the tax professional's office.
- Taxpayers would like to terminate an existing authorization through one of the following methods: electronic signature option and online with the IRS from home.

The TCC recognizes that these features are on the IRS's Online Account Development roadmap for the future. These recommendations will help both taxpayers and tax professionals control who has access to their tax information as well as reduce the agency's burden in processing/withdrawing authorizations.

- **Issue 42334 – Taxpayer Communication and Online Tool to Address CARES Act Stimulus Payments.** Prior to taxpayers receiving Economic Impact Payments (EIPs), the TCC addressed how the IRS could best inform the more than 155 million eligible taxpayers about their specific stimulus payments. The IRS adopted both of the following recommendations quickly to assist taxpayers and reduce their burden:
  - The IRS developed a distributable video (updated as needed) that will be posted on IRS.gov and distributed to national and local news outlets as the official IRS communication on how taxpayers can find out about their stimulus payments.
  - The IRS developed an online lookup tool for taxpayers to check on the status of their EIPs. The IRS quickly implemented this tool and removed the need for this recommendation.

The TCC applauds the IRS's efforts in this area to quickly implement official communication and the online lookup tool. Millions of taxpayers benefited from having these resources in a time of reduced IRS operations.

- **Issue 42087 – IRS Free File Program Awareness.** The TCC was asked to promote the IRS Free File Program (FFP) during the filing season. The TCC coordinated a TAP-wide effort to increase awareness of the program. The IRS was able to see a significant increase in the number of Free File participants in 2020. The TCC is aware that the IRS only counts Free File participants as those who go directly to IRS.gov to select a Free File provider. The TCC noted that the IRS FFP is far more successful than the IRS measurement as substantially all Free File participants go directly to the software provider rather than to IRS.gov. The TCC applauds the IRS's efforts in this area, and no recommendations were made for this issue.
- **Issue 39724 - Free e-File Providers Are Not Free.** To address all issues from 2019, the TCC completed additional research on IRS e-file providers and found the IRS has made

significant improvement in this area. In addition to the list of potential free file programs, the IRS and the programmers have listed a disclaimer explaining the possible fee based on the taxpayer's information. The TCC will continue the ongoing efforts in the upcoming year to reduce taxpayer burden.

- **Issue 37272 – Tax Information to Military Personnel.** The TCC addressed the need to improve information for military personnel to meet their tax obligations. The IRS had made significant website and publication improvements in this area in 2019 and 2020. The TCC recognized that these significant real-time improvements to IRS publications and the military segment on IRS.gov will help military personnel understand their tax obligations. The TCC also made one recommendation to the IRS to further improve assistance to our military: provide military-specific assistance, based on military profile information in the possession of the IRS, to members of the military as a feature in the future online taxpayer account.
- **Issue 40613 – Third-Party Authorization (Forms 2848 & 8821) Information.** The TCC was tasked with assessing public understanding of the use of third-party authorization Forms 2848, Power of Attorney and Declaration of Representative, and 8821, Tax Information Authorization, for tax professional representation before the IRS and for third-party receipt of tax information. The TCC proposed that a “process tree” or “workflow” of sorts be utilized online enabling the taxpayer to be routed to the correct form needed when requesting third-party authorization. Recommendations included:
  - Implementation of key words in online searches on IRS.gov to direct taxpayers to correct information: authorization, assist, power of attorney, help with filing, etc.
  - Utilize process forks as answers to the following questions that will direct the taxpayer to the correct form, online and in phone conversations on help lines.
    - Do you need someone to fill out forms on your behalf? (Form 2848, Power of Attorney)
    - Do you need someone to view your tax information? (Form 8821, Tax Information Authorization)
- **Issue 40485 – Tax Calendar.** TCC members continue to see multiple tax calendars on IRS.gov for different taxpayer segments. To improve the effectiveness of tax calendars, the TCC considered how to better provide taxpayers a calendar and reminders to meet their needs. To this end, the TCC provided two recommendations to the IRS:
  - Taxpayers should be able to create a custom tax calendar on their online account (as a future feature), based on their profile and selection.
  - Taxpayers should be able to enable notifications and reminders to be sent to them, based on their tax calendar, to remind them of important tax obligation deadlines.

These recommendations will help taxpayers understand their specific tax obligations so that they can better voluntarily comply. These recommendations are still under consideration by the IRS.

- **Issue 40148 – Multiple Year Where’s My Refund? Online Tool.** An average of 5.2 million taxpayers each year file prior-year refund returns. However, taxpayers must contact the IRS directly to check the status of their prior-year refunds. To alleviate burden to taxpayers and on IRS taxpayer service resources, the TCC made two recommendations to improve taxpayer visibility to the status of prior year refunds:

- The IRS should develop a prior year Where’s my Refund tool on IRS.gov.
- Prior year refund status should be included as a feature in the future taxpayer online account.

These recommendations are a win for both taxpayers and the IRS. For taxpayers, they will have an online tool to check on their prior-year refund. For the IRS, it will cut down on taxpayer service contacts and free up phone/in-person resources for other taxpayer issues. These recommendations are still under consideration by the IRS.

- **Issues 43331 and 40224 – [ImproveIRS.org](https://www.improveirs.org) Increased Visibility.** The TCC was tasked with increasing taxpayer awareness that they can submit recommendations to improve the IRS on the TAP website, [ImproveIRS.org](https://www.improveirs.org). The TCC made two recommendations to improve the visibility of [ImproveIRS.org](https://www.improveirs.org) on IRS.gov:

- The initial recommendation was for the IRS to provide a call to action (i.e., “Improve the IRS”) on the IRS.gov sitemap that taxpayers can select and go to the [ImproveIRS.org](https://www.improveirs.org) website recommendations landing page to suggest improvement. The IRS rejected this recommendation, and the TCC provided an alternative, second recommendation:
- Put a link and a call to action (“make a suggestion to improve the IRS”) on the “Taxpayer Advocate Service” webpage on IRS.gov that allows a taxpayer to go to [ImproveIRS.org](https://www.improveirs.org) to make a suggestion to improve the IRS. This suggestion is still under consideration by the IRS.

- **Issue 41883 – Official Written IRS Payoff Amount on a Tax Balance Owed.** The TCC addressed taxpayer and tax professional suggestions to improve the ability for taxpayers to get an expedited official written payoff amount that will help taxpayers pay their tax bill that is owed to the IRS. Currently, the IRS does not have the ability to provide this official written information to all taxpayers. This becomes a significant issue for taxpayers who are trying to resolve their tax bills during property transactions that involve a federal tax lien. The TCC has two recommendations to help taxpayers and their professionals:

- The IRS should develop an official payoff calculator transcript that can be provided to the taxpayer immediately.
- The new “payoff transcript” should be made available to taxpayers and tax professionals as a future feature in the taxpayer and tax professional online accounts.

With over 20 million taxpayers who currently owe the IRS, these recommendations will allow taxpayers and tax professionals to understand and pay their outstanding tax obligations. These recommendations are still under consideration by the IRS.

- **Issue 43838 – Third-Party Authorization Page Link to Publication 4019.** The IRS receives between three and four million third-party authorizations each year from taxpayers and their representatives/appointees. However, which third-party authorization is appropriate is not well understood by taxpayers. The TCC reviewed information available to taxpayers to help them understand the different types of third-party authorizations and how to use them. The TCC made two recommendations to the IRS to improve taxpayers’ understanding of third-party authorizations:

- Improve the IRS.gov [Third-Party Authorization Purpose](#) webpage by including links to the helpful IRS [Publication 4019](#), Third-Party Authorization, Levels of Authority.
- Improve the IRS.gov Third-Party Authorization webpage by including the helpful authorization comparison chart available on page 2 of Publication 4019.

It is important that both taxpayers and third parties understand the scope and uses for IRS third-party authorizations. These recommendations are still under consideration with the IRS.

## Ongoing Work

The committee will continue to work on the following important issues/projects in 2021:

Issue 36435 – Increase Penalty Relief Awareness and Create Ability to Request Penalty Relief Online. The IRS issues over 40 million penalties to taxpayers each year. Taxpayers can request relief, if they qualify, from the IRS to abate the penalty. However, few taxpayers are aware of penalty relief options and how to request relief. The TCC continues to work with the IRS on how to better provide taxpayers’ awareness of penalty relief options as well as to better enable taxpayers the ability to request abatement online. The TCC hopes to provide recommendations in this area in the next several months.

Issues 41900 and 41768 – Accelerate Online Accounts for Taxpayers (41900) and Accelerate Online Accounts for Tax Professionals (41768). TAP and the TCC have reviewed over 690 taxpayer suggestions in 2020. Many of these suggestions for improvement center on the inability for the almost 175 million individual, business, and specialty taxpayers to reach the IRS. The suggestions also continued to show the preference for taxpayers to interact digitally with the IRS through a taxpayer and tax professional online account. The TCC understands this critical need for digital service capabilities and expectations of taxpayers and tax professionals to provide more modern online services from the IRS. The TCC is actively working to influence the IRS and its stakeholders to accelerate the development and adoption plans for both the taxpayer and the tax professional online accounts. The TCC will continue to work with the IRS and its stakeholders to provide strategic recommendations to accelerate this critical need.

Issue 39724 – Free e-File Providers Are Not Free. The TCC completed additional research on IRS e-file providers and found the IRS has made significant improvement in this area. However, TCC will continue the ongoing efforts to reduce taxpayer burden.

## Issues Under Consideration for 2021

The TCC will continue to consider important improvements in how the IRS can communicate with taxpayers. The TCC plans to continue providing the IRS feedback and recommendations on how to reach the millions of taxpayers through online taxpayer and tax professional accounts. The TCC understands taxpayers’ urgent needs and preferences to interact with the IRS online.

In 2021, the TCC will work with the IRS on ways to accelerate the development and adoption of online accounts for taxpayers and tax professionals.

### **Outreach Efforts**

2020 was a challenging year for both taxpayers and the IRS. The COVID-19 pandemic resulted in reduced IRS taxpayer service capabilities. The IRS was also tasked with urgently distributing Economic Impact Payments to 160 million taxpayers. TCC members reached over 200,000 taxpayers and tax professionals in 2020 through their various outreach efforts. These outreach activities included taxpayer awareness tips, methods for obtaining assistance from IRS, and ways to report systemic problems within the tax system.

TCC members coordinated a TAP-wide campaign to promote the IRS Free File Program. Free File Program users increased to an all-time high of over 4.1 million taxpayers in 2020. TAP also received 690 recommendations from taxpayers over a ten-month period with suggestions for improving tax administration and taxpayer service.

Taxpayers were also made aware of the IRS Taxpayer Advocate Service (TAS) as an important source of assistance. Pandemic-affected taxpayers were made aware that TAS could help them with hardships they experienced as a result of tax issues faced during the pandemic.

## TOLL-FREE PHONE LINES COMMITTEE

### Chair

Andrea Price, Ohio

### Members

Lacy Rice, Jr., Kentucky (Vice Chair)  
Donna Burris, New York (joined mid-year)  
Richard Brouillard, Wisconsin (resigned mid-year)  
Joseph Edelen, South Dakota  
Terrill Flakes, Georgia  
Thomas Kerr, New York (resigned mid-year)  
Phillip Kleiber, Georgia  
Bernard Peterson, New York  
Cynthia Pinkney, Texas

### Designated Federal Officer

Terrie English, TAP Director, Texas  
Susan Jimerson, Chief TAP West, Washington

### IRS Program Owner

Wage & Investment

### TAP Staff

Rosalind Matherne, Program Analyst, District of Columbia  
Annie Gold, Management Assistant, Texas

### Committee Work Scope and Recommendations

The focus of the Toll-Free Phone Lines (TFPL) Committee was to review feedback from taxpayers as it related to reaching an IRS customer service representative (or telephone assistor) via the toll-free phone line system. When stay-at-home orders were implemented, the IRS closed all offices and toll-free telephone lines. The number of complaints rose exponentially. Though taxpayers were steered to IRS social media platforms and websites, many taxpayers did not have access to internet services. Thus, telephone service is still essential in reaching the IRS.

The committee focused on how to improve the integration of the IRS website and telephone technologies, as observed in our referrals.

The following issues were elevated to the IRS for consideration:

- **Issue 43463 – Area Code Added to Voice Response Unit.**
  - Proposal 1 – The committee recommends restructuring the voice response unit (VRU) on all toll-free phone lines to indicate that “...the normal business hours are 7 a.m. to 7 p.m., based on the area code of the phone number from which you are calling.”
  - Proposal 2 – The committee recommends updating IRS.gov to indicate that the hours of availability for the phone lines are:

- Individuals: “The normal business hours are 7 a.m. to 7 p.m., based on the area code of the phone number from which you are calling.”
- Businesses: “The normal business hours are 7 a.m. to 7 p.m., based on the area code of the phone number from which you are calling.”
- Nonprofit Taxes: “The normal business hours are 8 a.m. to 5 p.m., based on the area code of the phone number from which you are calling.”
- **Issue 43095 – “Go Back” Option.** The committee proposes restructuring the phone lines, especially the 1-800-TAX-1040 line, to include a “go back to the previous menu” option and a “go back to the main menu” option to each level of the decision tree.
- **Issue 41899 – Individual Tax Phone Navigation Guide and IRS Phone Number Link Added to IRS.gov Home Page.**
  - Proposal 1 – The committee recommends adding a navigation guide for the Individual Tax Phone Line to the IRS.gov website similar to the current navigation guide for the Tax Practitioner Priority Toll-Free Phone Line.
  - Proposal 2 – The committee recommends adding an “IRS Phone Numbers” link to the IRS.gov home page.
- **Issue 42231 – IRS Toll-Free 1040 Telephone Number Should Be in the 1040 Booklet.** The committee recommends that the instructions document for the Form 1040 and 1040-SR include the toll-free number 800-829-1040. The only numbers listed are the Taxpayer Advocate Service, the Taxpayer Advocacy Panel and the Low Income Tax Clinic program.

The inclusion of the 1040 toll-free phone number in the 1040 instructions is essential to serve taxpayers who do not have access to internet services and/or prefer to get assistance by telephone.

- **Issue 43632 – Reposition Foreign Language Prompt on 1040 Toll-Free Line.** The IRS now provides assistance in many languages on the toll-free phone lines in addition to English and Spanish. The committee has observed, however, that the prompt for languages other than English or Spanish are presently given after a series of announcements. The committee will recommend that all language prompts be located together to make more prominent the availability of assistance in such additional languages.

## Other Activities and Achievements

The novel coronavirus epidemic did initially affect the committee’s work. First, committee members did not meet each other in the annual face-to-face meeting, and therefore, working as a team took longer than normal. Second, outreach activities came to a temporary halt because outreach activities had to be conducted virtually. The committee regrouped and members began to work together as a team, researching issues and submitting referrals as noted. Members adjusted by using social media, writing newspaper articles, and connecting via video conference platforms when conducting outreach activities.

We invited a subject matter expert to the subcommittee to explain the call centers phone system and the technology being utilized. The TFPL Committee Chair participated and asked questions during the IRS TFA Office update on July 16, 2020.

## Ongoing Work

The committee addressed the following referrals submitted by the 2019 committee. The IRS responded in 2020 to:

- **Issue 40558 – Public Service Announcement Message While Waiting on Hold to Speak to a CSR.** Add a public service announcement to invite taxpayers to convey their suggestions and feedback at ImproveIRS.org, which is monitored by TAP. The IRS stated it will not adopt the recommendation. The committee disagreed and wrote a rebuttal. Again, the IRS did not adopt the recommendation.

### IRS response - Not Adopted:

Thank you for your recommendation regarding adding a Public Service Announcement promoting the ImproveIRS.org website for taxpayers to submit issues. We appreciate and value the input of the public on ways we can improve our services. But, as previously shared with the TAP, there is a limit on the number of in-queue messages we can play, coupled with mandated messages we must play and those needed for business needs. Especially at this time, we feel directing the taxpayer to another organization's website may be confusing since we are directing them to IRS.gov for on-line assistance. In addition, taxpayer confusion may create demand and disconnects that impact the level of service (LOS) and the Customer Satisfaction Survey participant rate if we are asking taxpayers to go to another website to provide feedback. As a result, we do not envision this recommendation will have a positive effect on our telephone operations or the taxpayer experience. To assist with promoting improveIRS.org you may want to work with our On-Line Services (OLS) to have the link more prominent on the IRS.gov home page. Also, we recommend you continue to promote the website through your outreaches. We will not be adopting this recommendation.

**The committee still disagrees with the IRS.** If the IRS is serious about the Taxpayer First Act of 2019, which specifically requires the IRS to develop a Comprehensive Customer Service Strategy, then allowing more opportunities for taxpayers to provide feedback is needed. Adding two sentences to an “on-hold” message does not acquire significant queue space. Additionally, the National Taxpayer Advocate's Annual Report to Congress noted that millions of people still do not have access to internet services and do not have broadband in their communities. Research shows that the telephone is still a preferred method by taxpayers to contact the IRS. [National Taxpayer Advocate Annual Reports to Congress in 2017, 2018, and 2019 featured telephone service in the top three most serious problems facing taxpayers.]

- **Issue 40124 – Taxpayer's Contact Information If Disconnected From Customer Service Representatives.** Institute procedures where CSRs ask the taxpayer for permission to call back if disconnected and request a call back number. After reconsideration, the IRS did not adopt the recommendation due to limited staffing, the inability to perform quality review on outgoing calls due to infrastructure limitations, and the limited number of disconnected calls.

- **Issue 40707 – Lower the Cost and Improve Access for All International Taxpayers.** The committee recommended taxpayers have access to the toll-free phone lines or lower cost phone lines for international taxpayers.

**IRS Response – Not Adopted.**

The IRS did not adopt the recommendation due to the cost of providing a toll-free phone line for international taxpayers. After reconsideration, the committee moved to accept the IRS response and closed the issue.

- **Issue 41674 – Customer Callback Script.** The committee recommended the following script:

- All customer service representatives are currently assisting other callers.
- Your approximate wait time is xx minutes.
- You may continue waiting, or you can leave your telephone number for a callback within xx minutes without losing your place in the queue.
- If you prefer a callback, press 1. Otherwise, you will remain on hold.
- Please enter your ten-digit phone number where you would like to receive the callback.
- You will receive your callback at xxx-xxx-xxxx. If this is correct, press 1. To enter a different number, press 2.
- You will receive your callback within xx to xx minutes. Please be advised that the call will come in showing (area code 204 or “US Government”) on your caller ID.
- Goodbye.

**IRS Response - Not Adopted.**

The IRS incorporated a call script that already closely resembles the recommended TAP script.

- Our customers are answered in the order received, so please do not hang up. The next available representative will be with you as soon as possible.
- We estimate your wait time to be between xx and xx minutes (where xx to xx is 15 to 30 or 30 to 60).
- Rather than wait on hold, we can call you back when it's your turn.
- To receive a callback, press 1. Please hold while your call is transferred to our callback service.
- Please enter the ten-digit phone number where you would like to receive the callback.

- You will receive your callback at xxx-xxx-xxx. If this is correct, press 1. To enter a different number, press 2.
- You will receive your callback in xx minutes from now (where xx is 20, 29, 38, 47, or 56 minutes depending on the estimated wait time calculation).
- Goodbye.

There were systemic issues with consistently displaying the correct caller ID with landlines and various wireless providers. Therefore, the caller ID was not incorporated. The committee accepts the IRS's response, and the issue is closed.

### **Issues Under Consideration for 2021**

- **Issue 43501 – Reposition the Out-of-Scope Topics List.** To improve the customer experience of taxpayers by making the Out-of-Scope list easily accessible on the IRS phone number page by listing the scope. Currently, you click on a link, and the scope is embedded into IRM 21.1.1.4 (10-01-2019).
- **Issue 43094 – Call Wait Time Clock on IRS.gov.** The committee recommends adding a real-time call wait time clock for the Individual Tax phone line on IRS.gov.
- **Issue 43096 – Coordination of Toll-Free Phone Line Service for International Taxpayers.** The committee recommends toll-free phone line service for international taxpayers. After discussion, the committee agreed to refer the issue to the Special Projects Committee.
- **Issue 41100 – IRS Customer Satisfaction Surveys Verbatims From January-June 2020.** The committee recommends review of taxpayers' top areas identified as needing improvement on Toll-Free Telephone Lines:
  - Improve the phone system phone menu;
  - Have CSRs who can answer questions or are knowledgeable;
  - Reduce the length of time waiting on-hold – it is too long;
  - Get rid of the automatic phone system.

## Internal Communications Committee

### Chair

Laurie Brock, Oregon

### Members

Nina Tross, Vice Chair, Florida

Marlon Bell, Texas

Shani Bowser, Pennsylvania

Joe Edelen, South Dakota

Lindsay Funair, Pennsylvania

Gina Gray, Oklahoma

Bernard Petersen, New York

Leonard Smith, Arkansas

Anthony Whitmarsh, California

### Designated Federal Officers

Terrie English, TAP Director, Texas

Susan Jimerson, Chief TAP West, Washington

### IRS Program Owner

Wage & Investment

### TAP Staff

Matt O'Sullivan, Program Analyst, California

Kevin Brown, Management Assistant, District of Columbia

### Committee Work Scope and Recommendations

The Internal Communications Committee (ICC) brainstorms and explores ideas pertaining to social media and other general methods to improve communication between panel members. The newsletter *OnTAP* is a publication distributed exclusively during the months in which the Taxpayer Advocacy Panel (TAP) is active. The ICC oversees the newsletter's editing and completion. The committee was proud to move Issue 43192, Upgrade of the TAP websites, to the Joint Committee for review and approval.

TAP currently has a Facebook group, which provides a venue for panel members and other interested parties to learn about and share current topics of interest. Members of the ICC oversee the management of this TAP Facebook group. There has been discussion about changing the group format to a page format or adding a Facebook page exclusively for TAP. The ideas have been tabled until the new website becomes available. The new improved site may enable some of the functions that are being considered within the Facebook group or page.

The newsletter, *OnTAP*, has been a very successful endeavor. The multitude of projects addressed among all the committees is interesting and impressive. Moreover, reading about all the accomplishments from nine working committees demonstrates the amount of hard work performed by each group of volunteers.

The following issue was elevated to the IRS for consideration:

- **Issue 43192 – TAPSpace/ImproveIRS.org Website Redesign.**

The IRS is currently working on updating and improving the TAPSpace and ImproveIRS.org websites. Upon completion, the two sites will be merged. All panel members look forward to this project's completion. This is an exceptionally large undertaking. Carefully coordinated steps need to be taken to give TAP and taxpayers a website that is user-friendly. The creative visual side must be aesthetically pleasing as well as 508 compliant. Section 508 is a part of the Rehabilitation Act of 1973, which requires that federal government websites are accessible to all users. Data is being migrated securely in steps. There will be various testing phases to ensure that the system is operating and everything is working smoothly. The overall deadline for completing the project in its entirety is January 31, 2021.

### **Other Activities and Achievements**

There have been some significant challenges this year within the ICC, due to COVID-19. We began the year with three days of teleconferencing and training for two hours each day.

However, all panel members customarily receive three full days of face-to-face meetings. There is absolutely no replacement for face-to-face meeting experiences (*i.e.*, introductions, camaraderie, laughter, and networking). Virtual meetings are standard for monthly TAP committee work, so teleconferencing is not new for this group. Without any personal connections, new members needed to trust themselves and be patient and creative while doing committee work in the virtual world. TAP members made this year a successful one despite the various challenges.

Formal plans for onboarding/mentoring incoming members and providing a checklist are currently underway. This project will benefit all future incoming members, even in years without COVID-19 challenges.

Traditional outreach events that are normally conducted could not take place due to the restrictions of COVID-19. The ICC has also discussed alternative methods of outreach, which include the use of technology, such as Zoom meetings.

### **Issues Under Consideration for 2021**

The ICC looks forward to expanding and improving social media sharing opportunities in 2021. When the updated website is complete, the ICC will promote website features to help all panel members benefit most from this valuable resource.

## TAP Special Events and Activities

### **2021 TAP Leadership Elections**

Bob Moretti was elected to serve as the 2021 National TAP Chair. Mr. Moretti, a Montana resident, served as the 2020 National TAP Vice Chair. For the past two years, he was a member of the Special Projects Committee and the Internal Communications Committee. During his tenure as 2020 TAP Vice Chair, he led the way for promoting virtual outreach and encouraging the TAP membership in their outreach efforts. His vision for TAP in 2021 is to increase notification of public meetings, the use of social media for issue submissions, a simplified method for capturing outreach activities, and a shortened timeframe for response to TAP referrals.

Nina Tross was elected to serve as the 2021 National TAP Vice Chair. Ms. Tross, a Florida resident, served as the Chair and member of the Taxpayer Assistance Center Improvements Committee and Vice Chair of the Internal Communications Committee in 2020. As a recognized leader in the tax professional community with a reputation for understanding the concerns of taxpayers and IRS customer service issues, she looks to increase opportunities for promoting TAP outreach and mentoring new TAP members.

### **New Member Appointments for 2020**

TAP was pleased to welcome 33 new members in February 2020. The new TAP members are comprised of candidates newly approved by Treasury, as well as previously approved alternates. They join 32 returning members to round out the panel of 65 volunteers for the year. The new members were selected from more than 300 interested individuals who applied during the 2019 open recruitment period and from a pool of alternate members who applied and were approved in prior years.

### **2021 TAP Recruitment Drive**

TAP completed a successful recruitment drive to recommend to the IRS Commissioner and the Department of Treasury approval of 19 new members to serve on the panel and 24 alternates. Alternates approved during this year's recruitment will be considered for future member vacancies. The new TAP members will join returning members and previously elevated alternates to round out the panel of 68 volunteers for 2021. The new members were selected through a competitive process from more than 300 applications received during the recruitment period.

### **TAP Members Continue to Be a Listening Post at IRS Tax Forums**

As previously mentioned, TAP supported the IRS Tax Forums with our virtual booth. There, we were able to share information about our program and its functions and listen to concerns that tax professionals had and hopefully identify grassroots issues that the panel could explore. We sent visitors to our [ImproveIRS.org](https://www.improveirs.org) website, allow them to download our materials including our 2019 Annual Report, and interact with one or more of our 20 TAP member volunteers who worked the virtual booth. Visitors were able to ask questions as if they were standing in a hallway as we have traditionally done.

## Letter From the Incoming Chair

I want to begin by expressing my sincerest appreciation to all Taxpayer Advocacy Panel (TAP) members for having gone through with what was obviously the most challenging and demanding TAP year in recent memory due to the ongoing COVID-19 pandemic – challenging because prior years allowed for our membership to meet in person, and to start the year off with an enhanced understanding of the TAP mission and the role we as TAP members serve in completing this mission as well as the methods available to complete this essential work.

Additionally, everyone understands the value of getting to know each other in person versus having to work from home using phone and email as the primary methods of introductions to one another. It was a demanding year as well because half of the TAP membership was brand new and eager to take on their new assignments. This made our mentoring program all the more important, and fortunately our second- and third-year members stepped up and ensured the new members were prepared as best possible considering the circumstances they faced.

We recognized that this would be an unusual year so we made early contact with every new TAP member providing them with a warm welcome; an overview of the TAP program; answered numerous questions; suggested ideas to make their introductions to TAP as easy as possible; and assured each and every one of them that they could depend on the availability of either their individual mentors, other TAP members, and/or IRS staff to help them understand the answers to their questions and/or concerns.

We participated with the Taxpayer First Act, which was codified in 2019, to proceed toward the implementation of its legislative mandated goal of making the tax code fairer and easier to understand, especially for the traditionally underserved. TAP provided virtual outreach to nearly 500,000 individuals and monitored a TAP chatroom online for the month-long IRS Nationwide Virtual Tax Forum. We clearly recognized during our virtual year that mentoring remains important and addressed changes through a special committee organized to update a slide presentation and created a checklist as a clear reminder of what is required. Outreach Committee members aggressively reviewed more than 20 outdated toolkit files to ensure our members had the most up-to-date information while conducting taxpayer outreach.

Here are some of the issues and activities we can look forward to during 2021. The new TAP year begins with adding approximately 24 new members who will need everyone's help to maximize their potential as TAP team players; continued virtual day-to-day operation of the TAP program; the rollout of the newly modernized IRS.org and TAPSpace websites, which will be extremely effective provided we utilize these tools; continued advancement and tax code changes through the Taxpayer First Act implementation; quicker reviews and results from the IRS concerning referrals that are forwarded for approval; and continued outstanding support from the IRS staff as we work to fulfill our TAP mission.

To every TAP member and TAP staff, I am humbly requesting full support and a pledge to give the TAP mission the time and energy to ensure we, as a team, are not only successful but that we also excel.

Bob Moretti  
2021 National TAP Chair

## Appendix A: Taxpayer Advocacy Panel Members

Member	State	Project Committee
Analitis, Hercules	Texas	Taxpayer Communications
Anthony, Patricia	Texas	Taxpayer Communications
Avery, Michael	Puerto Rico	Special Projects
Bayles, Jordan*	Indiana	Taxpayer Communications
Bell, Marlon	Texas	Taxpayer Communications
Berlage, Paul	Ohio	Notices and Correspondence
Bowser, Shani	Pennsylvania	Notices and Correspondence
Brock, Laurie	Oregon	Tax Forms and Publications
Brouillard, Richard*	Wisconsin	Toll-Free Phone Lines
Brown, Patrice	New York	Taxpayer Assistance Centers
Brown, Hodari	Michigan	Taxpayer Communications
Bunner, Tracy	Utah	Notices and Correspondence
Burris, Donna	New York	Toll-Free Phone Lines
Buttonow, James	North Carolina	Taxpayer Communications
Campbell, Sheila	District of Columbia	Taxpayer Assistance Centers
Dixson, Felecia	Missouri	Notices and Correspondence
Donovan, Edward	North Carolina	Taxpayer Assistance Centers
Edelen, Joseph	South Dakota	Toll-Free Phone Lines
Fitzherbert, Ronald	New Mexico	Notices and Correspondence
Flakes, Terrill	Georgia	Toll-Free Phone Lines
Folta Jr., Bradford	Maine	Notices and Correspondence
Funair, Lindsey	Pennsylvania	Taxpayer Communications
Gray, Gina	Oklahoma	Special Projects
Groff, Matthew	Massachusetts	Taxpayer Communications
Gutowski, Jocelyn*	Missouri	Toll-Free Phone Lines
Havey, Dorothy	Maine	Special Projects
Haynie, Licia	Hawaii	Taxpayer Assistance Centers

\* Resigned during the TAP year

Member	State	Project Committee
Hughes, John	Tennessee	Special Projects
Jones, Charles	Florida	Notices and Correspondence
Kerr, Thomas*	New York	Toll-Free Phone Lines
King, Paula	Kentucky	Taxpayer Assistance Centers
Kleiber, Phillip	Georgia	Toll-Free Phone Lines
Knight-Paige, Cassandra	Texas	Special Projects
Kusiak, Patrick	Virginia	Tax Forms and Publications
Lewis, Kenneth	New York	Tax Forms and Publications
Lewis, Martha	Colorado	Tax Forms and Publications
Lin, Ai	California	Taxpayer Communications
Magyar, Joseph	Florida	Tax Forms and Publications
Moretti, Bob	Montana	Special Projects
Obiaka, Cedric	Nebraska	Taxpayer Communications
Parker, T. Renee	New York	Tax Forms and Publications
Peterson, Bernard	New York	Toll-Free Phone Lines
Pickron, Alexas*	Delaware	Tax Forms and Publications
Pinkney, Cynthia	Texas	Toll-Free Phone Lines
Price, Andrea	Ohio	Toll-Free Phone Lines
Rice Jr., Lacy	Kentucky	Toll-Free Phone Lines
Ruest, Brandon	Rhode Island	Special Projects
Russell, Richard	Alabama	Special Projects
Sa, Ying	Iowa	Taxpayer Assistance Centers
Selden, Stephen	Maryland	Tax Forms and Publications
Shamgochian, Michael	Massachusetts	Notices and Correspondence
Shepherd, Kimberly	Louisiana	Notices and Correspondence
Smith, Leonard	Arkansas	Notices and Correspondence
Smith, Thurston	Tennessee	Taxpayer Assistance Centers

\* Resigned during the TAP year

Member	State	Project Committee
Snowden, Barbara	Connecticut	Notices and Correspondence
Snyder, Laura	France	Special Projects
Stratton, Bruce	Idaho	Tax Forms and Publications
Torres, Cynthia*	California	Special Projects
Tracy, Kathryn	Arizona	Taxpayer Assistance Centers
Tross, Nina	Florida	Taxpayer Assistance Centers
Villella, Sandy	California	Tax Forms and Publications
Whitmarsh, Anthony	California	Taxpayer Assistance Centers
Williams, Cheryl	Washington	Special Projects
Wilson, Jessica	Mississippi	Taxpayer Assistance Centers
Wood, Leigh Ann	South Carolina	Taxpayer Communications

\* Resigned during the TAP year

## Appendix B: Taxpayer Advocacy Panel IRS Staff

Name	Position Title	Location
Terrie English	TAP Director	Texas
Kevin Brown	Management Assistant	District of Columbia
Kudiratu Usman	Program Analyst	District of Columbia
Lisa Billups	Program Analyst	Texas
Gilbert Martinez	Program Analyst	Texas
<b>TAP East</b>		
Cedric Jeans	TAP Program Manager	Tennessee
Conchata Holloway	Program Analyst	North Carolina
Antoinette Ross	Program Analyst	District of Columbia
Fred Smith	Program Analyst	District of Columbia
<b>TAP West</b>		
Susan Jimerson	TAP Program Manager	Washington
Annie Gold	Management Assistant	Texas
Rosalind Matherne	Program Analyst	District of Columbia
Matthew O'Sullivan	Program Analyst	California
Robert Rosalia	Program Analyst	New York

## Appendix C: TAP Leadership and Committee Assignments

TAP Management	Location
Terrie English, Designated Federal Officer	Texas
Cedric Jeans, Chief, TAP East	Tennessee
Special Projects	
Taxpayer Forms and Publications	
Taxpayer Communications	
Susan Jimerson, Chief, TAP West	Washington
Notices and Correspondence	
Taxpayer Assistance Center Improvements	
Toll-Free Phone Lines	

## Appendix D: Acronyms

AM	Accounts Management
CSO	Communications, Stakeholder Liaison and Online Services
CSR	Customer Service Representative
DFO	Designated Federal Officer
EITC	Earned Income Tax Credit
ERISA	Employee Retirement Income Security Act
FACA	Federal Advisory Committee Act
FIRE	Filing Information Returns Electronically
FY	Fiscal Year
GST	Generation Skipping Transfer
IRA	Individual Retirement Accounts
IRC	Internal Revenue Code
IRS	Internal Revenue Service
JC	Joint Committee
LITC	Low Income Taxpayer Clinic
LTA	Local Taxpayer Advocate
NCC	Notices and Correspondence Committee
NTA	National Taxpayer Advocate
PIN	Personal Identification Number

PR	Puerto Rico
PSA	Public Service Announcement
QCD	Qualified Charitable Distribution
SB/SE	Small Business/Self-Employed
SME	Subject Matter Expert
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TCC	Taxpayer Communications Committee
TCE	Tax Counseling for the Elderly
TF&P	Tax Forms and Publications
Treasury	Department of the Treasury
USPS	United States Postal Service
VC	Vice Chair
VITA	Volunteer Income Tax Assistance
W&I	Wage and Investment

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TAXPAYER  
**ADVOCATE**  
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YOUR VOICE AT THE IRS

