



**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
July 25, 2019**

Designated Federal Official (DFO)

- Terrie English TAP Director

Members Present

- Heidi Hirschfeld National TAP Chair
- Patrick Kusiak National TAP Vice-Chair
- Cheryl Williams Chair, Special Projects Committee
- Bruce Stratton Chair, Tax Forms and Publications Committee
- Victor Frausto Chair, Notices and Correspondence
- Kathryn Tracy Chair, Taxpayer Assistant Centers Committee
- Philip "Phil" Kleiber Chair, Toll-Free Phone Line Committee
- Robert "Bob" Moretti Vice-Chair, Internal Communications Committee (ICC)
- Hodari Brown Vice-Chair, Taxpayer Communications Committee

Members Absent

- Patricia Anthony Chair, Taxpayer Communications Committee
- Alice Azzaro Chair, Internal Communications Committee

Staff Present

- Lisa Billups Senior Program Analyst
- Kevin Brown Management Assistant
- Carolyn Duckworth Program Analyst
- Cedric Jeans TAP East Chief
- Rosalind Matherne Program Analyst
- Matthew O'Sullivan Program Analyst
- Robert Rosalia Program Analyst
- Antoinette Ross Program Analyst
- Fred Smith Program Analyst
- Kudiratu Usman-Olugunna Program Analyst
- Tamikio Bohler Program Analyst W&I

Staff Absent

- Susan Jimerson TAP West Chief

Members of The Public

N/A

Welcome, Review Agenda

English opened the call. Hirschfeld welcomed everyone and reviewed the agenda.

Roll Call

Quorum was met for the meeting.

DFO/National Office Update

- Terrie English reminded the committee of the upcoming Joint Committee face to face meeting in Phoenix on August 13-14, 2019.
- Bridget Roberts will be the Acting National Taxpayer Advocate (NTA) as of August 1, 2019.

TAP Managers Update

Jeans reported:

- There is a draft version of Form 1040 on www.tapspace.org for the entire TAP.
- Comments are due to Robert Rosalia by July 31, 2019, to be forwarded to IRS.
- The tax forum going on in Chicago has the TAP Speak-Up brochures in their packets, which was not the case in the Washington, D.C. tax forum.

Jimerson reported:

- All committees working projects various projects.
- They are looking for full participation.
- There are some upcoming staffing changes that have yet to be made.

Approval of 6-27-2019 JC Meeting Minutes

Minutes accepted as submitted.

TAP Chair Report

Hirschfeld reminded the committee to speak to Kevin Brown if you have questions regarding travel arrangements for the face to face meeting next month. Hirschfeld mentioned sitting in on a few committee and subcommittee meetings to better analyze and understand referrals coming from other committees. Hirschfeld echoed that the committee should review and comment on the Form 1040 draft on www.tapspace.org.

Laura Snyder, international member, wrote an article about her trip to Washington, D.C. She referred to several issues including married filing separate; length of time it takes international taxpayers to receive notices from the IRS; and discussing the taxpayer roadmap with Mary Claire Ramsey.

TAP Vice Chair Report

- Kusiak echoed the TAP Speak Up being included in the Chicago tax forums.
- This resulted in us receiving seven or eight possible issues.
- Activity reports are due today.
- We are working on a database for regular or recurring outreach events for future members. The activity reports are being used for this project.

Public Comments

None

Project Committee Review/Activities

Tax Forms and Publications

37336- Form 2555: Foreign Earned Income and Instructions. Stratton motion, Frausto seconded.

Action: Elevated to IRS.

39943- Hard to Read 1040 Form Tables & Worksheets. Stratton motioned, Tracy seconded

Action: Elevated to IRS.

40304- Hard to Read 1040 Form Tables & Worksheets. Stratton motioned, Williams seconded.

Action: Elevated to IRS.

40103- Pub. 541 members of LLC can be liable for employee taxes Stratton motioned, Kleiber seconded. Spacing and formatting changes were made during the meeting.

Action: Elevated to IRS as amended

Stratton reported the following issues being worked:

Form 8941- Subcommittee 1

40876- Form 2210- Subcommittee 1

Issue 40047- Form 1099 Misc.

Issue 36654 Form 1040-SR- Subcommittee 2

Issue 40664 Schedule A and instructions- Subcommittee 2

Issue 40802- Forms dealing with allocating taxes, community property states- Subcommittee 2

Draft 1040 project- Entire committee

Four Responses from IRS- Most recommendations were adopted or addressed already:

37144

39941

40159

39926

Toll-Free Lines

40705- Caller option to participate in customer satisfaction survey. Kleiber motioned, Stratton seconded.

Action: Elevated to IRS

40707- Lower cost and improve access for International Taxpayers. Kleiber motioned, Stratton seconded.

Action: Elevated to IRS

Kleiber reported how difficult it is to get good quality service for international taxpayers, which will lead to a different issue. Another issue is a survey input allowing taxpayers to voice their opinions regarding issues they have with the IRS as they occur.

Special Projects

Issue: 40785- Filing Threshold for Married Filing Separately. Hirschfeld indicated word and formatting changes being made to this referral prior to the meeting, as part of the quality review process. The goal of this referral was to standardize guidance for filing married filing separately for international taxpayer. Williams motioned, Tracy seconded.

Action: Elevated to IRS.

Williams reported bringing the screening review current. The new referral is regarding certified acceptance agent issue. Issue 35920 ID Theft issue having the whole social security number on the form which is a security issue. Issue 36550 having the pin issued automatically with ID Theft



affidavit. Issue 37026 ID Theft allowing no electronic refunds. Issue 36399 incorrect date stamps on returned received in TACs.

Notices and Correspondence

Frausto reported reviewing the six responses from the IRS. The committee accepted the responses. Subcommittee 1 working an issue with a Subject Matter Expert (SME) 38667 worked right now on how to present the issue. Subcommittee 2 is working 38667 which should be ready for elevation during the next meeting. We hope to elevate these issues very soon. Frausto encouraged the committee to finish the year up strong and start preparing for next year.

Taxpayer Assistance Center Improvements

Tracy reported on the Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) project being worked. The focus is Pub. 4012 and Form 6744. The two members have put between 48 72 hours so far. Issue 40698 and 40902 will be presented for next month.

40699 to include a brief discussion of offer and compromise, which should be ready very soon also. We are working on obtaining a vinyl TAP banner for outreach. We are working 40782 to add a map link on IRS website in the contact my local office section, and issue 40824 consideration of having link to taxpayer assistance service to allow taxpayers a way to submit problem or case information online.

Taxpayer Communications

Hodari Brown reported working on surveying the public for forms 8821 and 2848. Once this is complete the committee can move forward on this issue.

Internal Communications Committee

Moretti reported that the TAP Speak Up brochures were not in the tax forum packets in DC. The committee will work on how to get the summaries for the monthly newsletter with Antoinette Ross. Monthly reminders will be sent for summaries for the newsletter.

Round Table

1. O'Sullivan June minutes posting to tap.space.org today.
2. Issue and Systemic Advocacy Management System (SAMS) updated by Monday.
3. 40103 will be fixed before elevating to IRS COB Monday 7/29/2019.
4. Robert Rosalia is the point of contact for the 1040 Draft Project.

Closing

English reminded the committee she is looking forward to the face to face meeting. English closed the meeting.

**Next Joint Committee Meeting is on Thursday August 29, 2019
1:30 p.m. ET; 12:30 p.m. CT; 11:30 a.m. MT; 10:30 a.m. PT**

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