



**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
May 30, 2019**

**Designated Federal Official (DFO)**

- Terrie English                      TAP Director

**Members Present**

- Heidi Hirschfeld                      National TAP Chair
- Patrick Kusiak                      TAP Vice Chair
- Cheryl Williams                      Chair, Special Projects Committee
- Philip “Phil” Kleiber                      Chair, Toll-Free Phone Line Committee
- Bruce Stratton                      Chair, Tax Forms and Publications Committee
- Jeri Hunter                      Chair, Notices and Correspondence
- Alice Azzaro                      Chair Internal Communications Committee
- Andrea Price                      Vice-Chair, Taxpayer Assistant Centers Committee (TAC)
- Hodari Brown                      Vice-Chair, Taxpayer Communications Committee
- Felecia Dixson                      Vice-Chair, Tax Forms and Publications Committee
- Robert “Bob” Moretti                      Vice-Chair, Internal Communications Committee (ICC)
- Dan Smolnik                      Member, Tax Forms and Publications Committee

**Members Absent**

- Patricia Anthony                      Chair, Taxpayer Communications Committee
- Kathryn Tracy                      Chair, Taxpayer Assistant Centers Committee (TAC)

**Staff Present**

- Sheila Andrews                      Deputy Executive Director, CSO
- Lisa Billups                      Senior Program Analyst
- Cedric Jeans                      TAP East Chief
- Fred Smith                      Program Analyst
- Gilbert Martinez                      Program Analyst
- Matthew O’Sullivan                      Program Analyst
- Kudiratu Usman-Olugunna                      Program Analyst
- Rosalind Matherne                      Program Analyst
- Kevin Brown                      Management Assistant
- Antoinette Ross                      Program Analyst
- Conchata Holloway                      Program Analyst
- Carolyn Duckworth                      Program Analyst
- Gary Lindsey                      Senior Tax Analyst

**Staff Absent**

- Susan Jimerson                      TAP West Chief

**Members of The Public**

- Paul Merrion, MLex US Tax Watch

### **Welcome, Review Agenda**

Hirschfeld welcomed everyone and reviewed the agenda.

### **Roll Call**

Quorum was met for the meeting.

### **DFO/National Office Update**

Terrie English reminded the committee the JC face to face meeting is August 12-13, 2019, with two days for travel in addition to the meeting days. There will be a farewell to TAP call with Nina Olsen, the National Taxpayer Advocate (NTA), on June 18, 2019, at 2:00pm ET. There will be updated information on recording keeping coming soon. Ask questions if you need clarification.

### **TAP Managers Update**

Susan Jimerson reported the business cards have been mailed out and should be received within the next week. The 2019 TAP Annual Report has been completed as is being printed at this very moment. Jimerson thanked the TAP members and staff for working on this project in lieu of all the obstacles that had to be overcome like the shutdown. The ICC discussed developing guidelines for social media to expand this into TAP outreach.

Cedric Jeans reported we are in the process of finalizing the participants for the tax forums taking place across the country this year. They start in July through August and will be in five locations. The names will be sent by email very soon. We were able to work a deal to include the TAP Speak Up brochures in the registration packets for these tax forums which will help get the TAP name out there.

### **Approval of November 4-25-2019 JC Meeting Minutes**

Minutes accepted as amended.

### **Establish November Meeting Date and Time**

November meeting date changed to November 21, 2019, at 1:30pm ET

### **TAP Chair Report**

Hirschfeld reiterated the dates for the JC face to face meeting. Hirschfeld mentioned she would be sitting in on many monthly committee meetings to get a better understanding of what each committee is doing. This will probably be two or three each month. Hirschfeld also recommended Chairs sit on each of their subcommittee calls to get a broader perspective, if they are not already doing so. Please speak your name before talking for record keeping. Hirschfeld specified committees with issues up for consideration will go first on the agenda and the order of others will be randomly updated each month instead of remaining in one order.

### **TAP Vice Chair Report**

Patrick Kusiak credited the Outreach committee for getting the TAP Speak Up brochures included in the tax forum registration packets. Kusiak suggested checking to see if the Local Taxpayer Advocate (LTA) is on the agenda for the forums as possibly a way for TAP to get an opportunity to speak with them. Kusiak reported an uptick in referrals because of our outreach.

### **Public Comments**

None

## **Project Committee Review/Activities**

### **Tax Forms and Publications**

Hirschfeld reminded the committee that the Ad Hoc committee was developed because the IRS wanted feedback from TAP before the completed regulations were written instead of after the fact, making our input have more impact. Dan Smolnik spoke about tax authorities establishing ongoing dynamic dialogue as they formulate guidance, which is encouraging for us.

Issue 40138- Figuring what each trade or business is, for a nonprofit, when the codes nor regulations define what these are. There was a guidance proposing the use of North American Industry Classification System (NAICS) codes, but these codes are vague and incomplete in many cases. Because of this, the referral suggests three possible solutions to address this. Hirschfeld motioned, Bruce Stratton seconded.

**Action:** Referral 40138 Elevated to the IRS.

Issue 40163- Number and date pages on Form 4549.

Stratton motioned, Kleiber seconded.

**Action:** Referral 40163 Elevated to the IRS.

Issue 38527- Rebuttal to IRS response of the referral being “under consideration”. English and Hirschfeld indicated the rebuttal came through the JC to allow us to bring this back to the IRS for consideration. Stratton motioned, Hunter seconded.

**Action:** Referral/Rebuttal 38527 Elevated to the IRS.

Issue 40101- Publication 5292, How to Calculate Section 965 - Amounts and Elections Available to Taxpayers. Stratton motioned, Hunter seconded.

**Action:** Referral 40101 Elevated to the IRS

Stratton spoke of the issues the committee is currently working on:

Subcommittee 1

39943- Hard to read forms

37336- Form 2555 and the instructions

40047- Form 1099 miscellaneous

Subcommittee 2

36545- Form 8941 and Instructions

36654- F1040-FR Review

40133- Pub. 541

### **Toll-Free Lines**

Phil Kleiber spoke about Issue 40706 where the goal is to get more toll-free lines published to reduce the call flow and long waits on the most popular phone lines. There are currently over 100 toll free lines. We are leaving the exact lines up to the IRS. Kleiber motioned, Stratton seconded.

**Action:** Approved and elevated to IRS

Kleiber reported the following issues his committee is working on:

1. Ways taxpayers can provide direct feedback after toll-free line experiences.
2. Asking to add a voice messaging option to some of the lower volume numbers to provide better customer service and resolve issue more quickly.

3. Looking at reducing the high cost for international taxpayers incur contacting the IRS. This is still being researched.

### **Special Projects**

Cheryl Williams presented Issue 36969- Clarifying the 1040 Instructions: Where to Mail Tax Returns and Health Claims. They chose not to incorporate edits offered by Systemic Advocacy and the Attorney Advisors. Williams motioned, Hirschfeld seconded.

**Action:** Issue 36969 Elevated to the IRS.

Williams reported three issues being worked by her committee:

1. Married filing separately and how it is affecting overseas taxpayers.
2. The requirement for cellular phones when not everyone has one.
3. U.S. Virgin Islands as a territory with representation not equaling taxation.

### **Notices and Correspondence**

Jeri Hunter reported the committee reviewing for language the CP Notices to improve clarity and understanding along with who to ask for help:

Subcommittee 1

CP 0456; 515; 518

Subcommittee 2

Cp 90; 108; 5116; 5118

The committee is still reviewing the Math error notice response from the IRS. We agree to accept two of them and will be reviewing the other three during the next meeting.

### **Taxpayer Assistance Center Improvements**

Andrea Price reported the committee reviewing four issues and deciding on them. Issue 38550 includes eight ID numbers 1478-1485 focusing on the layout of the TAC offices to insure taxpayer privacy. Security guards turning taxpayers away for lack of an appointment and how to communicate to them about this. Taxpayers being turned away in error due to being late. Servicewide Electronic Research Program (SERP) alert to IRS employees regarding the appointment exception procedures. IRS Form 15006 How to schedule an appointment for field office assistance to include being seen without an appointment for certain transactions.

Adequately staffing IRS offices so those with special needs are not turned away, i.e. elderly, disabled and taxpayers traveling long distances. TAC signage to be changed to say appointments are recommended, but walk-ins are welcomed. The IRS agreed to, "same day appointments may occur if availability exist." These changes were to be displayed by September 2018. After visiting several TAC offices, we found that the signs at large have not been replaced.

Six of these issues have been closed and eight are still pending. We are looking at the arriving late and the TAC signage. The second issue is 36900 regarding taxpayers being on hold for 40-50 to make an appointment, this was closed. 35292 taxpayers needed a TAC confirmation has been closed. Issue 40513 how to handle walk-ins is still pending. We have two committee members on the Volunteer Income Tax Assistance (VITA) special project team. We also encourage all TAP members to visit their local TACs.

### **Taxpayer Communications**

Conchata Holloway reported subcommittee 1 working on Issue 40943 currently. The committee is deciding if they will issue survey for forms 2848 or 8821 to determine the taxpayer's understanding of these forms and if a referral will be needed. Subcommittee 2 has the survey prepared and ready to get posted. The Internal Communications committee will be used to get the survey out via social media should it become necessary.

### **Internal Communications Committee**

Alice Azzaro reported working on Newsletter, but some articles are missing. Any additional reports are welcomed by any other members. We are creating a social media manual. During our last meeting we worked with a Subject Matter Expert to formulate guidelines. Once we have this guidance we will work on content for LinkedIn, Twitter and Instagram.

### **Round Table**

Martinez will add an action item to the staff meeting sharing work with each committee to avoid duplicate and double work for committee.

### **Closing**

English closed the meeting

**Next Joint Committee Meeting is on Thursday, June 27, 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.**