



# Annual Report 2017

## **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**  
Speak Up!

**IMPROVING THE IRS**  
[www.ImproveIRS.org](http://www.ImproveIRS.org)



**To:** The Honorable Steven T. Mnuchin  
*Secretary of the Treasury*

David J. Kautter  
*Acting Commissioner, Internal Revenue Service*

Nina Olson  
*National Taxpayer Advocate*

**From:** 2017 Taxpayer Advocacy Panel (TAP)

**Subject:** 2017 TAP Annual Report

It is with great pride that we present our 2017 TAP Annual Report. 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.

In the 2016 TAP Annual Report, we reported that the IRS began working with TAP on the implementation of IRS's "Future State." The Future State Initiative looks ahead to providing taxpayers the services they need in a way that works best for them, either in-person, over the phone, by mail, or online. As members of TAP, we are committed to helping the IRS move toward this Future State by working on systemic issues raised by taxpayers or presented by the IRS to our established committees. Each committee has responsibility for a specific area in 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 2017 Taxpayer Advocacy Panel consists of six project committees and two internal committees.

- Notices and Correspondence
- Special Projects
- Tax Forms & Publications
- Taxpayer Assistance Center Improvements
- Taxpayer Communications
- Toll-Free Phone Lines
- Internal Communications (internal)
- Outreach (internal)

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. Although TAP works collaboratively with the IRS, there are times our recommendations may not be adopted. It remains important to identify issues, provide potential solutions, and communicate these to the IRS independent of the response of the IRS. 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 most taxpayers possible. Success depends on contact with taxpayers to receive issues, solicit ideas regarding impacts, and receive suggestions for improvement. Members conduct grassroots efforts through one-on-one discussions, presentations, town hall events, community involvement, and networking.

As TAP members, we are proud to serve the interests of American taxpayers, and to provide input towards the implementation of the Future State Initiative.

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## Letter from the Departing Chair

I am proud to submit this report of the Taxpayer Advocacy Panel (TAP) for the 2017 calendar year. The dedicated volunteers on this panel provide a vital service to the taxpaying public by addressing issues that impact the service received from the IRS. The varied backgrounds of TAP members provide the perspective and creativity needed to develop and refine our recommendations for improvements.

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

- TAP sent 35 Referrals to the IRS containing 326 recommendations to improve the service to taxpayers. These Referrals address a wide range of topics and reflect the knowledge and abilities of our volunteers through many hours of research and discussion by the various project committees, along with the support team of seasoned IRS professionals.
- TAP members were present at each of the four National Tax Forums sponsored by the IRS, delivering our message and answering questions about TAP.
- Members of TAP exhibited a tremendous commitment in completing their work and reaching out to the taxpaying public for issues this year. Please take a moment to review the [Annual Summary of TAP Member Activity](#) included in this report.
- The Joint Committee met for the annual planning meeting in August. We were fortunate this year to be able to meet face-to-face, as opposed to the multi-day phone sessions that occurred the previous year. The importance of face-to-face contact cannot be overstated, and I am grateful the IRS's TAP management team found the funding needed to make this year's meeting happen in person.
- Several TAP members participated in a focus group session with senior IRS staff to provide perspectives on the IRS Strategic Plan. Our thoughts and ideas were welcomed by the IRS staff. TAP's participation in this discussion is indicative of the value the IRS sees in the public perspective provided by TAP.
- We incorporated references to the Taxpayer Bill of Rights in every Referral that we sent to the IRS. Emphasizing the significance of these rights is fundamental to the mission of TAP.
- Our Internal Communication Committee made great progress in expanding our use of social media to spread the word about TAP. Please see the [report](#) of that Committee for a discussion of the progress we are making in utilizing various communication channels.
- We are developing documentation to help in the transition of committee leadership from one year to the next, as we lose one-third of our membership each year. Our goal is to ensure continuity through a transfer of knowledge and to give new TAP members in leadership positions the assistance they will need as they step into their new roles.



- We have worked well with stakeholders within the IRS and are often approached by IRS program owners for assistance in improving taxpayer service issues. The IRS staff makes subject matter experts available to our committees to answer questions and provide information on the current state of service.
- In the 2016 TAP Annual Report, we identified the issues of identity theft and the transition to the IRS “Future State” as areas of concern. The TAP project committees have frequently addressed these issues in their recommendations for improved service for taxpayers. These issues will need to stay in the forefront of our focus.
- The Toll-Free Committee was asked to participate in a focus group, and their suggestions were included in a Most Serious Problem, [Telephones: The IRS Needs to Modernize the Way It Serves Taxpayers Over the Telephone, Which Should Become an Essential Part of the Omnichannel Customer Service Environment](#), in the National Taxpayer Advocate’s 2017 Annual Report to Congress.

As I end my three-year term on TAP and my year as the TAP Chair, I want to express my deep appreciation for the talented and dedicated volunteers with whom it has been my privilege to work. I also cannot thank enough the IRS management, staff, and the National Taxpayer Advocate for the work, support, and encouragement we received this year.

Thank you for taking the time to read this report. I trust you will be as impressed by the work reported here as I am.

Sincerely,  
R. Kent Christensen  
*2017 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. The TAP scope focuses primarily on issues that fall within the jurisdiction of the Wage & Investment (W&I) and Small Business/Self-Employed (SB/SE) Operating 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 (Treasury), the IRS, and the National Taxpayer Advocate. The Taxpayer Advocate Service (TAS), an independent division within the IRS hierarchy, 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, originally named the Citizen Advocacy Panel, operated in only ten states. After reviewing its contributions, Treasury recommended the panel expand nationwide and renamed it 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 2017 work and accomplishments of TAP, the TAP members wish to acknowledge and thank the IRS TAP staff members for their talent and commitment. As a result of their dedication to the taxpaying public, TAP volunteer members are able to work to protect and promote taxpayers' interests.

## The Taxpayer Advocacy Panel by Geography

Treasury authorized TAP to have up to 75 volunteer panel members for 2017. 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 TAP, an alternate member may replace him or her during the year or at the start of the succeeding 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	Member(s)	State	Member(s)	State	Member(s)
Alabama	1	Maine	1	Pennsylvania	3
Alaska	1	Maryland	1	Puerto Rico	1
Arizona	1	Massachusetts	1	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		

# TAP 2017 Project Committee Accomplishments

## PROJECT COMMITTEE ORGANIZATION

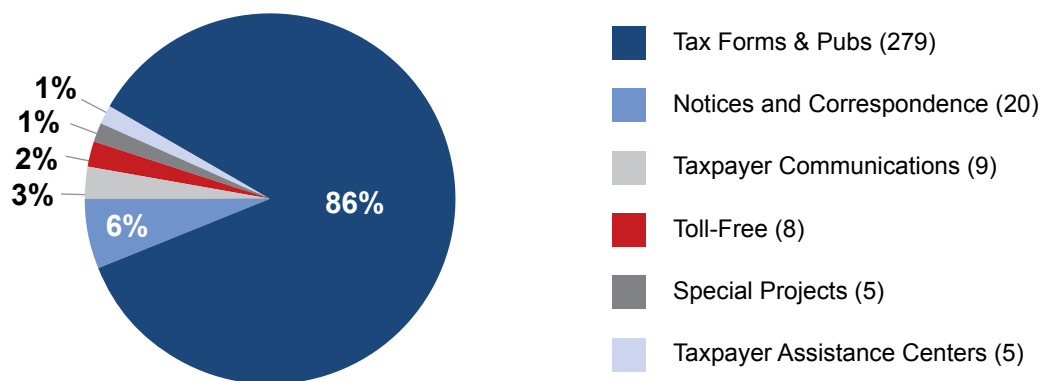
The Taxpayer Advocacy Panel (TAP) consisted of six core customer-focused Project Committees in 2017. The committees worked on projects identified and defined by the TAP Joint Committee (JC) and IRS program executives. Each committee was similar in size and consisted of members from around the country. 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 readily apparent to IRS staff.

The TAP Internal Communications Committee worked on products used in 2017 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 326 RECOMMENDATIONS TO THE IRS

The six core Project Committees submitted 35 Referrals to the IRS for consideration during the 2017 TAP year. These 35 Referrals contained 326 recommendations to the IRS. Over half the recommendations originated from the Tax Forms and Publications Committee. The IRS requested the Committee's review of several tax products and corresponding instructions for recommendations to improve customer satisfaction. Each line change to forms and section change to instructions is considered an individual recommendation, which accounted for 86 percent of the recommendations.

FIGURE 2, 2017 TAP RECOMMENDATIONS SUBMITTED TO THE IRS BY COMMITTEE



Note: Percents do not add to 100% due to rounding.

Recommendations to the IRS may be adopted, partially adopted, considered, or not adopted. TAP recommendations may be not adopted 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 a recommendation's adoption, the fact that TAP exists to make those recommendations to the IRS provides a level of accountability to the views of the public and is important to the integrity of the process.

In 2017, TAP submitted 326 recommendations to the IRS. The following is the status of these recommendations as of 12/31/2017, and their status may remain open until accepted by TAP.

FIGURE 3, 2017 TAP RECOMMENDATIONS SUBMITTED TO THE IRS BY OUTCOME

2017 Submitted Recommendations	
Adopted	52
Partially Adopted	27
Considered	15
Resolved Prior	12
Not Adopted	117
Awaiting IRS Response	103
<b>Total</b>	<b>326</b>

Figure 4 represents IRS responses received during 2017 including those submitted prior to 2017. The Committees have accepted the responses and closed the following issues.

FIGURE 4, 2017 TAP RECOMMENDATIONS WITH IRS RESPONSES RECEIVED AND CLOSED IN 2017

Recommendations With IRS Responses Received and Closed in 2017			
	Prior Year	2017	Total
Adopted	14	26	40
Partially Adopted	7	22	29
Considered	8	0	8
Not Adopted	30	54	84
<b>Total</b>	<b>59</b>	<b>102</b>	<b>161</b>

Of the 161 recommendations to which the IRS has responded in 2017, 43 percent were adopted, in whole or in part, which will result in improved service to taxpayers.

FIGURE 5, 2017 TAP RECOMMENDATIONS – ADOPTED BY IRS

Adopted Recommendations		
TAP Issue	TAP Recommendation	IRS Action
Letters 5071C and 4883C	Add realistic timeframe wording to ID Theft Refund Paragraph	Add wording to both notices as follows: After you have successfully authenticated your identity, it may take 9 weeks to receive your refund. If there are other issues, you may receive a notice requesting additional information which will extend the time that you will receive your refund.
Letter 63C	Add a response option for those not required to issue Form W-2	Add selection: "...you didn't reach the minimum income reporting level to require the issuance of a Form W-2"
Letter 5747C	Modify last two paragraphs to explain and direct taxpayers to TAC for ID Verification	Change to read: "Unfortunately, we believe your personal information has been compromised, so we can't verify your identity online or by phone. You must visit a Taxpayer Assistance Center (TAC) where we can assist you in person."
	Move a section to provide a quick explanation for taxpayers who did not file	Move "IF YOU DIDN'T FILE" directly under the heading, "WHAT YOU NEED TO DO" as recommended
	In conjunction with previous recommendation, the text in parenthesis is no longer required	The text will be removed as previous recommendation was adopted
1098-T & Instructions	Provide example of acceptable substitution since it is unclear	Change sentence to read: "...you must furnish a statement or acceptable substitute <b>form</b> "
	The sentence "institutions may present the option to consent to receive Form" is confusing as institution is delivering	Change sentence to read: "...institutions may present <b>to students</b> the option to receive Form"
1099 - MISC & instructions	Change text to include property managers as not all property managers are real estate agents	Change to read: "Payments of rent to real estate agents <b>or property managers</b> . However, the real estate agent <b>or property manager</b> must..."
	Grammar correction. Use of the word "but" is incorrect in two instances	Change to read: " <b>However</b> , see Reportable payments to corporations" and " <b>However</b> , the real estate agent must use..."
	Change wording to clarify that difficulty-of-care payments are not automatically excluded from reporting requirements	Add IRC section to end which contains the qualifications: "Difficulty-of-care payments to foster care providers are not reportable if paid for fewer than 11 children under age 19 and fewer than six individuals age 19 or older. <b>See section 131 c</b> "
	Wording seems contradictory. Break into "Payments to attorneys" and "Gross proceeds to attorneys"	Add to end of sentence: "Generally, you are not required to report the claimant's attorney's fees <b>under section 6041 A(a)(1)</b> ."
	Change wording as current phrasing does not provide definitive reporting status	Change to read: "However, if the value of a pass provided in a month is greater than \$21, the full value is <b>part of the gross income and must be reported</b> on Form 1099-MISC."

Figure 5 continued on next page.

Adopted Recommendations		
TAP Issue	TAP Recommendation	IRS Action
1099 - MISC & instructions (continued)	Explain acronym FATCA since this is the first time in the document	Spell out “Foreign Account Tax Compliance Act” and put “FATCA” in parentheses in the title
	Explain acronyms FFI since this is the first time in the document	Add “Foreign Financial Institution” and put “FFI” in parentheses.
	Change text to include property managers as not all property managers are real estate agents	Change to read: “...if you paid them to a real estate agent <b>or property manager</b> . But the real estate agent <b>or property manager</b> ...”
	Move the definition of a disqualified individual to where first referred for easier understanding	Move paragraph at end of bullet list to end of 2nd bullet as a 2nd sentence, further defining a disqualified individual
	Add “for direct sales of \$5,000 or more” for clarity	Change to read: “If you are reporting an amount, <b>for direct sales of \$5,000 or more</b> , in box 7, you may also check box 9 on the same Form 1099-MISC.”
	At end of current text, insert: “See Publication 527 for the Residential Rental Property.”	Add text as recommended
1040 Sch. A&B	Current text references line number only. Change to entity for ease of understanding.	Change to read: “You generally can deduct only the part of your medical and dental expenses that exceed 10% of <b>your adjusted gross income</b> (Form 1040, line 38).”
	Current text references line number only. Change to entity for ease of understanding and add comma to text for emphasis.	Change to read: “But, if you deducted expenses ... in income on Form 1040, line 21, ( <b>Other Income</b> ).”
	Current text references line number only. Change to entity for ease of understanding and add comma to text for emphasis.	Change to read: “But, if you deducted your actual state and local general sales taxes ... in income on Form 1040, line 21, ( <b>Other Income</b> ).”
	Reword current text as it implies you cannot deduct unless a paper return is filed and reference needs removal because there is no additional information. “If you paid ... on Form 1098, see Pub. 936 to find out if you can deduct the additional interest. If you can, attach...”	Change to read: “If you paid ... on Form 1098 <b>and you are filing a paper return</b> , attach a statement ...”
	Change text for clarity	Change sentence to read: “If you paid home mortgage interest <b>to a recipient who did not provide you a</b> Form 1098, report your deductible mortgage interest on line 11.”

Figure 5 continued on next page.



Adopted Recommendations		
TAP Issue	TAP Recommendation	IRS Action
1040 Sch. A&B (continued)	Present paragraphs in bulleted format: Churches, mosques, synagogues, temples, etc. Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc. Fraternal orders, if the gifts will be used for the purposes listed under Gifts to Charity, earlier.	Bullet as follows: <ul style="list-style-type: none"> <li>Religious organizations such as churches, mosques...</li> <li>Charities that provides services to children and families, such as Boy Scouts, ...</li> <li>Fraternal orders, if the gifts will be used for ...</li> <li>Veterans' and certain cultural groups.</li> <li>Nonprofit hospitals, and organizations whose purpose is to find a cure for, or help people who have <b>such diseases as</b> arthritis, ...</li> </ul>
	Veterans' and certain cultural groups. Nonprofit hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.	
	The word "But" should not begin the sentence	Change to read: "You must fill in and attach Form 2106 if either (1) or (2), next, applies."
F8867 Instr. & Earned Income Checklist	Add the word "consistent" to reflect the requirements of the regulation	Change to read: "Did you make reasonable inquiries to determine the correct, complete <b>and consistent</b> information?"
	Re-arrange the four lettered items into logical order	Change the order as follows: <ol style="list-style-type: none"> <li>Interview the taxpayer, ask adequate...</li> <li>Complete this Form 8867 truthfully...</li> <li>Submit Form 8867 in the manner...</li> <li>Keep all five of the following records...</li> </ol>
1040 Sch. D instructions	Italicize text "except" to emphasize exclusion	Change to read: "A capital asset is any property owned by you <b>except</b> the following"
F3115, Change in Accounting Method	Insert hyperlinks for all references including DCN's	Insert hyperlinks wherever feasible
	Make hyperlink to list of DCNs	Insert hyperlink to list of DCNs
	Change wording of text and add hyperlink to text	Add hyperlink and change sentence to read: "For latest information visit <a href="http://www.irs.gov/form3115">www.irs.gov/form3115</a> "
	Change wording from "Except if" for ease of reading	Change to read: " <b>Unless you are</b> instructed differently, you must file form 3115 under the automatic change...."
	The following text is redundant: Pub. 538, Accounting Periods and Methods. See Pub. 538, Accounting Periods and Methods. Replace the "See Pub. 538..."	Change the "See Pub. 538..." to read: "Pub. 538 Accounting Periods and Methods provides general information on accounting methods."

Figure 5 continued on next page.

Adopted Recommendations		
TAP Issue	TAP Recommendation	IRS Action
F3115, Change in Accounting Method <i>(continued)</i>	At end of sentence, add clarifying language: “which deal with accounting treatment in acquisition situations.”	Change sentence to read: “...change is not to the principal method under Regulations sections 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1); <b>which deal with accounting treatment in acquisition situations.</b> ”
	Use “examination” rather than “exam” for consistency	Change sentence to read: “Not under <b>examination</b> and (A) the applicant is not under examination.”
	Use “examination” rather than “exam” for consistency	Change sentence to read: “For example, specific guidance may provide a filer under <b>examination</b> with audit protection.”
	Use “examination” rather than “exam” for consistency	Change sentence to read: “Audit protection at end of <b>examination</b> ”
	Use “examination” rather than “exam” under caution for consistency	Change sentence to read: “audit protection at end of <b>examination</b> ”
	Correct error in print layout. The column for Method of Cost Allocation should include those items (#s 1, 2, and 3) at the top of column 2.	Correct the print layout
	Correct error in print layout. The Schedule E section should include items 3 to 6 at bottom of column 2, following items 1 & 2 at bottom of column 1.	Correct the print layout
F3115, Change in Accounting Method	Replace “below” with “which follow these Instructions” and add sentence “To change a useful life under section 167...” to numbered list.	Change sentence to read: “...should see the depreciation changes in the List of DCNs, <b>which follow these Instructions.</b> ” and “ <b>6.</b> To change a useful life under section 167”
	Use “examination” rather than “exam” for consistency	Change sentence to read: “Not under <b>examination</b> ”
	Add a colon because a list follows	Add colon: “attach the following information (see instructions):”
	Add “or marked N/A” to end of sentence for clarity	Change to read: “Attach an explanation for boxes that are not checked <b>or marked N/A.</b> ”
	Add “must” to clarify it is required	Change sentence to read: “Applicants requesting approval to change their method of accounting for depreciation or amortization <b>must</b> complete this section.”
Pub 17 Late 1099’s from 3rd parties	Add paragraph to inform taxpayers of the available options for obtaining an extension	Add the following paragraph: If the Form 1099 and/or Schedule K-1 that report your other income are late arriving and you believe that additional time is needed to file your return, consider obtaining a 6-month extension, as described in Chapter 1.
	Add paragraph to inform taxpayers of the available options for obtaining an extension	Add the following paragraph: If the Form 1099 that reports your dividends and distributions is late arriving and you believe that additional time is needed to file your return, consider obtaining a 6-month extension, as described in Chapter 1.

Figure 5 continued on next page.

## Adopted Recommendations

TAP Issue	TAP Recommendation	IRS Action
Pub 17 Late 1099's from 3rd parties <i>(continued)</i>	Add paragraph to inform taxpayers of the available options for obtaining an extension	Add the following paragraph: If the Form 1099 and/or Schedule K-1 that report your other income are late arriving and you believe that additional time is needed to file your return, consider obtaining a 6-month extension, as described in Chapter 1.
Pub 560 - Deduction Worksheet for Self-Employed	Add: "See 'elective deferral' definition to Definitions You Need to Know" at the end of the footnote that mentions elective deferrals.	Add sentence as recommended
	Provide examples of plans referenced in sentence	Change sentence to read: "Certain plans subject to Department of Labor rules may have an earlier due date for salary reduction contributions and elective deferrals, <b>such as 401(k) plans.</b> "
	To the end of the footnote, add: "Solo/ Self-employed 401K plans are non-ERISA plans and do not fall under DOL rules."	Add sentence as recommended
	Add "Elective deferral" definition to Definitions You Need to Know	Add the following definition: Elective Deferrals. An elective deferral is the contribution made by employees to a qualified retirement plan. <ul style="list-style-type: none"> <li>• Non-owner employees: The employee salary reduction/elective deferral contributions must be elected/made by end of the tax year and deposited into the employee's plan account within 7 business days (safe harbor) and no later than 15 days.</li> <li>• Owner/employees: The employee deferrals must be elected by the end of the tax year and then can be made by the tax return filing deadline, including extensions.</li> </ul>

FIGURE 6, 2017 TAP RECOMMENDATIONS – PARTIALLY ADOPTED BY IRS

Partially Adopted Recommendations		
TAP Issue	Recommendation	IRS Action
1040 Sch. A&B	Clarify the actual changes from 2015 to 2016. "...when you use it for medical reasons is reduced from 23 cents to 19 cents a mile. The business standard mileage rate is reduced from 57 cents to 54 cents a mile..."	Will not include the amount from the previous year to avoid confusion, but will use "reduced to" (or "increased to" when appropriate) to indicate that the standard mileage rate has changed.
	Move paragraph: "Publication 502 discusses the type of expenses..." from Page A1 to page A2, the end of column 1, after shaded table	Move the paragraph after the Caution that currently follows it
	Restate bullet as: "Your child whom you would be able to claim as a dependent, were you not divorced or separated. This is for cases where the other parent claims the child as dependent, per divorce or separation agreement."	Modify the bullet to read: "See Child of divorced or separated parents in Pub. 502 for more information."
	Replace eligible person with: "You may deduct up to \$50 per night each for <b>the patient and a person traveling with the person receiving treatment.</b> "	Modify the last sentence of the bullet to read: "Don't deduct more than \$50 a night for each person who meets the requirements in Pub. 502 under Lodging."
	Add comma "But, if you claimed the self-employed health insurance deduction..."	Instead of "But," will use "However,"
	Add to end of sentence: "Federal estate and gift taxes. See Line 28, later, <b>for deductible federal estate taxes.</b> "	Modify the bullet to read: "Federal estate and gift taxes. However, see Line 28, later, if you had income in respect of a decedent."
	Revise entire section as follows: Cafeteria plans and associated plan reimbursements. Generally, these are not included in your W-2, Box 1, Wages, and thus are not deductible on Form 1040, Schedule A, Line 1, Medical and Dental Expenses. However, if the cafeteria plan insurance premiums and reimbursements are included in your W-2, Box 1, Wages, they can be deducted on your Schedule A, Line 1, Medical and Dental Expenses.	Modify the first sentence of the paragraph to read: "You can't deduct amounts that have already been excluded from your income; so, don't include..."
	Move, in its entirety, to page A-6, just before the Line 6, Real Estate Taxes section and revise last sentences to read: " <b>However</b> , see Line 28, later" and "...and license fees, <b>such as</b> marriage, ..."	Will not move the section because the information it provides needs to be kept in mind for the entire discussion. However, will add "However," and modify the last sentence to read: "... (for example, marriage, driver's, and pet)."

Figure 6 continued on next page.

## Partially Adopted Recommendations

TAP Issue	Recommendation	IRS Action
1040 Sch. A&B (continued)	<p>Change run-on paragraph: Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2016 if the tax rate was the same as the general sales tax rate.</p> <ul style="list-style-type: none"> <li>• However, sales taxes on food, clothing, medical supplies, and motor vehicles are deductible as a general sales tax even if the tax rate was less than the general sales tax rate.</li> <li>• If you paid sales tax on a motor vehicle at a rate higher than the general sales tax rate, you can deduct only the amount of tax that you would have paid at the general sales tax rate on that vehicle.</li> <li>• Motor vehicles include cars, motorcycles, motor homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles.</li> <li>• Also, include any state and local general sales taxes paid for a leased motor vehicle.</li> </ul> <p>Don't include sales taxes paid on items used in your trade or business.</p>	<p>Modify the paragraph by breaking it into separate paragraphs with separate headings. The paragraphs will read:</p> <p>“Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2016 if the tax rate was the same as the general sales tax rate.</p> <p>Food, clothing, and medical supplies. Sales taxes on food, clothing, and medical supplies are deductible as a general sales tax even if the tax rate was less than the general sales tax rate.</p> <p>Motor vehicles. Sales taxes on motor vehicles are deductible as a general sales tax even if the tax rate was less than the general sales tax rate. If you paid sales tax on a motor vehicle at a rate higher than the general sales tax, you can deduct only the amount of the tax that you would have paid at the general sales tax rate on that vehicle. Include any state and local general sales taxes paid for a leased motor vehicle.</p> <p>Motor vehicles include cars, motorcycles, motor homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles.”</p>
	<p>Move the quoted language from the paragraph at the top of column 2 to column 1, Instructions for the State and Local Government Sales Tax Deduction Worksheet, just above Line 1.</p>	<p>Separate the quoted language from the “Line 1” instruction. Will give the quoted language the subheading “Income” and make it a separate subparagraph.</p>

*Figure 6 continued on next page.*

## Partially Adopted Recommendations

TAP Issue	Recommendation	IRS Action
1040 Sch. A&B (continued)	<p>Change run-on paragraph:</p> <ul style="list-style-type: none"> <li>• If you lived in more than one state during 2016, look up the table amount for each state using the rules stated earlier.</li> <li>• If there is no table for your state, the table amount is considered to be zero.</li> <li>• Multiply the table amount for each state you lived in by a fraction. The numerator of the fraction is the number of days you lived in the state during 2016 and the denominator is the total number of days in the year (366).</li> <li>• Enter the total of the prorated table amounts for each state on line 1.</li> <li>• However, if you also lived in a locality during 2016 that imposed a local general sales tax, don't enter the total on line 1. Instead, complete a separate worksheet for each state you lived in and enter the prorated amount for that state on line 1.</li> </ul>	<p>Don't agree with the proposed solution because the information that begins with "however" belongs with the information in the proposed step (2). Instead, will make the following change:</p> <p>"If you lived in more than one state during 2017, use the following steps to figure the amount to put on line 1 of the worksheet.</p> <ol style="list-style-type: none"> <li>1. Look up the table amount for each state using the rules stated earlier. (If there is no table for a state, the table amount for that state is considered to be zero.)</li> <li>2. Multiply the table amount of each state by a fraction, the numerator of which is the number of days you lived in the state during 2017 and the denominator of which is the total number of days in the year (365).</li> <li>3. If you also lived in a locality during 2017 that imposed a local general sales tax, complete a separate worksheet for each state you lived in using the prorated amount from step (2) for that state on line 1 of its worksheet. Otherwise, combine the prorated table amounts from step (2) and enter the total on line 1 of a single worksheet." </li></ol>
	<p>Change paragraph to read:</p> <p>The transfer to <b>a charitable organization</b> of a future interest in tangible personal property. Generally, <b>no deduction is allowed</b> until the entire interest has been transferred.</p> <p>Gifts to individuals and groups that are <b>operated</b> for personal profit.</p> <p>Gifts to foreign organizations. <b>You...</b></p>	<p>The first bullet will read:</p> <p>"The transfer of a future interest in tangible personal property. Generally, no deduction is allowed until the entire interest has been transferred."</p> <p>Replace "run" with "operated" and "But" with "However,"</p>
	<p>Change paragraph to read:</p> <p>Cost of tuition. <b>You</b> may be able to deduct this as a job education expense on line 21; as a tuition and fees deduction on Form 1040, line 34, <b>Tuition and Fees</b>; or...</p>	<p>Instead of "But" will use "However,". Additionally, due to the expiration of the tuition and fees deduction, the reference to the deduction is being removed.</p>

*Figure 6 continued on next page.*

## Partially Adopted Recommendations

TAP Issue	Recommendation	IRS Action
1040 Sch. A&B (continued)	<p>Change run-on paragraph into smaller paragraphs:</p> <p>If the amount of your deduction is more than \$500, you must complete and attach Form 8283. For this purpose, the “amount of your deduction” means your deduction before applying any income limits that could result in a carryover of contributions.</p> <p>If you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you must also attach a written statement or form from the charitable organization to your paper return. The organization may use Form 1098-C to provide the required information.</p> <p>If your total deduction is over \$5,000 (\$500 for certain contributions of clothing and household items, discussed next), you may also have to get appraisals of the values of the donated property.</p> <p>See Form 8283 and its instructions for details. Form 8283 provides space for descriptions, dates, and values. However, in some cases written statements and appraisals must be attached to the return or signatures affixed to the Form 8283, thus requiring the return to be filed on paper.</p>	<p>Divide the paragraph in two. The main paragraph will be titled “Deduction more than \$500.” The subparagraph, beginning with “If you deduct more than \$500...” will be titled “Contribution of motor vehicle, boat, or airplane.”</p>
	<p>Change paragraph to read:</p> <p><b>You</b> must fill in and attach Form 2106 if either (1) or (2), next, applies.</p> <ol style="list-style-type: none"> <li>1. You claim any <b>unreimbursed</b> travel, transportation, meal, or entertainment expenses for your job.</li> <li>2. Your employer <b>reimbursed</b> you for any of your job expenses that you would otherwise report on line 21.</li> </ol>	<p>Delete the “But” and replace “paid” with “reimbursed.” However, will not insert “unreimbursed” because a taxpayer may need to file Form 2106 whether or not their expenses are unreimbursed (e.g., if the expenses are partially reimbursed or you used your vehicle for work).</p>
	<p>Change to: “If you <b>are filing a paper return and</b> need more space, attach a statement showing the type and amount of each expense.”</p>	<p>Revise to read:</p> <p>“If you don’t have to file Form 2106 or 2016-EZ, list the type and amount of each expense next to line 21 and enter the total of all these expenses on line 21. If you are filing a paper return and you can’t fit all your expenses on the dotted line next to line 21, attach a statement instead showing the type and amount of each expense.”</p>

*Figure 6 continued on next page.*



Partially Adopted Recommendations		
TAP Issue	Recommendation	IRS Action
1040 Sch. A&B (continued)	Change to: "...But, don't include any personal expenses. List the type and amount of each expense on the dotted lines next to line 23. <b>Most tax software allows for adequate lines. However, if you are completing your return on paper and need more space, attach...</b> "	Divide the paragraph in two. Remove the last sentence of the first paragraph and insert between the paragraphs as a Caution which reads: "Don't include any personal, living, or family expenses on line 23."
	Change to: "If you are filing a paper return and need more space, attach a statement showing the type and amount of each expense."	Revise to read: "If you are filing a paper return and you can't fit all your expenses on the dotted lines next to line 23, attach a statement instead showing the type and amount of each expense."
	Change to: "Only the expenses listed below can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 28. <b>Most tax software allows for adequate lines, but if you are completing your return on paper and need more space, attach a statement showing the type and amount of each expense. Enter one total on line 28.</b> "	Modify the paragraph to read: "List the type and amount of each expense from the following list next to line 28 and enter the total of these expenses on line 28. If you are filing a paper return and you can't fit all your expenses on the dotted lines next to line 28, attach a statement instead showing the type and amount of each expense. [caution icon] Only the expenses listed next can be deducted on line 28. For more information about each of these expenses, see Pub. 529."
	Revise to read: "If you elect to reduce your interest income on a bond by the amount of amortizable bond premium, follow the rules earlier under Nominees to see how to report the interest. <b>Identify</b> the amount to be subtracted as "ABP Adjustment."	Modify the sentence to read: "If you elect to reduce your..."
1040 Instructions # to order tax forms	After first paragraph in this section, insert the following: "If you decide to file another form, you may view and download the form at <a href="http://irs.gov/forms">irs.gov/forms</a> or order the form by calling 800-829-3676."	Add a reference and hyperlink to the information provided in Section 6 for getting tax forms and publications
F8867 Instructions & EITC Checklist	Move the entire block after section 11 beginning with: "You have complied with all due diligence requirements..." and ending with "...\$510 penalty for each credit for which you have failed to comply.", below, and immediately following, the next heading, "Credit Eligibility Certification" Move text to identify proper association	For 2018, move the line reading "Part V Credit Eligibility Certification" to be positioned directly beneath Line 11. For 2017, bold the line or add a double line directly under Line 11 to make the two parts more separate.
	Delete the word "later" as implies the 8867 does not have to be completed at the time the return is prepared. "... complete Form 8867 and meet the other due diligence requirements described in Purpose of Form, later."	Reword to read: "... complete Form 8867 and meet the other due diligence requirements described later in, Purpose of Form."

Figure 6 continued on next page.

## Partially Adopted Recommendations

TAP Issue	Recommendation	IRS Action
F3115, Change in Accounting Method	Above General Instructions Insert: “TIP: See Publication 538, Accounting Periods and Methods, for general information on this topic.”	Move “Useful Items” (which includes a reference to Pub. 538) from page 3 to page 1.
	<p>Move this second paragraph first and rewrite and bullet as follows:</p> <p>Certain automatic method changes require completion of Lines 16a-b, unless the information is provided in the applicable Form 3115 Schedules A-E: These DCNs are:</p> <ul style="list-style-type: none"> <li>• 6, 7, 28, 51, 54, 55, 64, 65, 82, 94, 108, 111, 114, 127, 194;</li> <li>• 200 (only for changes listed in IRC sections 6.37(3)(a)(ix), 6.37(3)(a)(x), and 6.37(3)(b)(viii) in the List of Automatic Changes);</li> <li>• 205 (only for changes listed in the IRC sections 6.38(3)(f) and 6.38(3)(h), in the List of Automatic Changes);</li> <li>• 206 (only for changes listed in IRC sections 6.39(3)(a), 6.39(3)(f), and 6.39(3)(h) in the List of Automatic Changes);</li> <li>• 207 (only for changes listed in IRC sections 6.40(3)(a) and 6.40(3)(d) in the List of Automatic Changes);</li> <li>• 211 and 218</li> </ul>	Keep order of paragraph. Attempt to clarify 2nd paragraph and use a bullet list.
	<p>Note: See the Summary of the List of Automatic Accounting Method Changes in the instructions...</p> <ol style="list-style-type: none"> <li>1. There is no “Summary of the List of Automatic Accounting Method Changes” in the instructions.</li> <li>2. The item #1 in the instructions for Schedule E contains most of the DCNs mentioned in the note but not all.</li> <li>3. The instructions do not cover “certain late elections” and is unclear on “election revocations”.</li> </ol>	<p>Clarify that the reference is to the Summary of Automatic Accounting Method Changes (the List of DCNs).</p> <p>Consider and clarify the other issues where applicable.</p>
Refundable Credits Communications	Create and deploy accessible, portable decision tree tools that taxpayers can reference at will, share with others (such as a co-parent), and discuss to make EITC eligibility a collaborative process. With greater understanding and confidence in the eligibility decision, taxpayers will be less likely to rely on poor information or anecdote and more likely to apply for credits to which they are legally entitled.	Already offer a portable decision tree tool that taxpayers can reference at will, share with others (such as a co-parent), and discuss to make EITC eligibility a collaborative process. Increase outreach communication to maximize awareness and visibility of this online tool to taxpayers and IRS community partners.

Many recommendations are not adopted by the IRS. The reasons are the IRS is not in agreement with the suggested changes, or that the grammar, punctuation, and formatting corrections are not in line with the style guide used by the IRS.

FIGURE 7, 2017 TAP RECOMMENDATIONS – NOT ADOPTED BY IRS

Not Adopted Recommendations		
TAP Issue	TAP Recommendations	IRS Response
Pubs 17 & 525	Change Daycare to Childcare for consistency	Daycare covers more than children and a change would cause confusion
1098-T & Instructions	Ten recommendations changing text and adding information for clarity	Separate instructions exist, tax laws changed and space constraints prohibit additional text
1099-MISC	Eleven recommendations on changes to text for clarity	Not in agreement these line changes add clarity
1040 Sch. A&B	Sixteen recommendations on line items on the form/instructions	Not in agreement as many conflict with the style guide or do not warrant a change
1040 Instruction - # to order forms	Eleven recommendations on the number to order forms	IRS wants to encourage use of the irs.gov website
F8867 Instr. & EITC Checklist	Sixteen recommendations to re-arrange and reword text for clarity	Not in agreement these changes are necessary
Form 8965 - ACA	Twelve recommendations many related to grammar, punctuation and format	Follows the style guide so not in agreement or limited by composition program
1040 Sch. D Instructions	Five recommendations to add additional information	Information is provided in instructions
Form 3115, Change in Accounting Method	Twenty recommendations mainly addressing wording changes for clarity	These minor changes are not required
	Recommended a major change tiered system to changing accounting method	Multiple forms will lead to taxpayer confusion. Add summary chart to instructions
	Recommended separating major types of accounting changes with their own forms/instructions	Budget restraints and no authority. Instructions explain which parts to complete
Form 941	Insert 'Where Should I File?' chart from 941 Instructions to the form	Would cause printing on back of payment voucher which IRS does not allow
Area Code Time Zone Restrictions	Use current staffing to designate employees to cover varying time zones	7AM -7PM local time, M-F, hours are our best balance of demand and service
CP21B & CP22A	Edit notice to reveal only last 4 digits of SSN	Office of Taxpayer Correspondence is coordinating and notice not currently on schedule
Letter 728	Five recommendations changing letter tone to be more courteous and provide information to taxpayers	Uses active voice as in Plain Language Act of 2010 and letter is for Revenue Officer use
Letter 3220	Six recommendations changing letter tone to be more courteous and provide information to taxpayers	Uses active voice as in Plain Language Act of 2010 and letter is for Revenue Officer use

## Project Committee Chair Reports

### NOTICES AND CORRESPONDENCE COMMITTEE

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#### TAS/Systemic Advocacy Staff

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Rose Babb, Management Assistant, New York

#### Committee Work Scope and Recommendations

The Notices and Correspondence Committee (NCC) addresses the need to improve IRS notices and correspondence that cause undue burden to taxpayers. Taxpayers are frequently confused by IRS notices and form letters that do not clearly state what actions they need to take, the underlying cause of the problem, and available options and remedies. This leads to taxpayers spending too much time and money to resolve the issue(s) raised in the correspondence. The Committee focuses on making recommendations that improve the content, clarity, tone, and organization of IRS notices and letters, which will result in a better overall experience for the taxpayer.

The following issues were elevated to the IRS for consideration:

- **Issue 34699 – More Information on IRS Identity Verification Notices** — The SB/SE Division requested a review of two notices: Letters 5071C and 4883C. Tax-related identity theft (ID theft) occurs when a stolen Social Security number (SSN) is used to file a tax return and fraudulently claim a refund. To protect taxpayers from ID theft, the IRS uses three strategies: prevention, detection, and victim assistance. An essential component of victim assistance is identity verification. An issue arises when taxpayers find that IRS identity verification letters do not adequately explain the lengthy time that the process may require, and that there may be repeated requests for similar information during the verification process. The Committee submitted a single,

concise recommendation to address these issues in both letters. The Joint Committee (JC) approved this Referral in July 2017, and the IRS adopted the recommendation in August 2017.

- **Issue 35892 – Review of IRS Identity Verification Notice for More Serious ID Theft** — The SB/SE Division also requested a review of Letter 5747C, similar to the above letters but used when the ID theft is so serious that the IRS requires the taxpayer to personally appear at a Taxpayer Assistance Center to verify his or her ID. The Committee submitted three recommendations: an opening statement that more clearly states the gravity of the situation, and two recommendations on the reorganization of two key parts of the instructions into a more logical flow. The JC approved this Referral in July 2017, and the IRS adopted all three recommendations in October 2017.
- **Issue 35772 – Improvements to Letter 63C: W-2 and 1099-R Requested From Employer** — Letter 63C is sent by the IRS to employers or custodians on behalf of taxpayers to determine why the employer or custodian did not send a Form W-2 or 1099-R. The employer or custodian is required to check an option within this letter which indicates why they did not send the Form W-2 or Form 1099-R and then send the filled-out Letter 63C to the employee, possibly accompanied by the missing form. The Committee found that the logic of choices in Letter 63C was incomplete, and suggested a single recommendation to make the list both complete and logical. The JC approved this Referral in July 2017, and the IRS adopted the recommendation in November 2017.
- **Issues 36252 and 36253 – Improvements to Balance Due Letters 728 and 3220** — These letters are frequently sent to inform a taxpayer that his or her payment did not cover his or her tax liability, or that an amount remains past due. The Committee found that the tone of the letters needed to be less intimidating and a few details should be clarified. In addition, there was a need to address penalties and not just interest as well as an opportunity to point out the option of an Online Installment Agreement. In all, six recommendations were made for Letter 728 and seven for Letter 3220. The JC approved both Referrals in October 2017 and the IRS did not adopt the recommendations. However, three recommendations will be considered upon the next scheduled update to the letters.
- **Issue 36227 – Use of Full SSN on CP22A Does Not Conform With IRS Policy** — Simple IRS notices are sometimes known as Computer Paragraphs, such as CP22A, which is a commonly used Amount Due notice that was sent to 2.5 million taxpayers last year. However, the taxpayer's full nine-digit SSN appears on the notice to facilitate data entry when returned to the IRS with a payment. The Committee found that IRS policy is to not use full SSNs on correspondence to reduce the potential for ID theft in the mail. A companion notice, CP21A, Refund Due, uses only the last four digits of the SSN. The Committee prepared a Referral with a single recommendation to bring CP22A into compliance with IRS policy by masking the SSN. The JC approved this Referral in November 2017, and the IRS did not adopt this change. The Office of Taxpayer Correspondence is exploring a process to redact or eliminate the SSN's and EIN's on more balance due notices.

- **Issue 36254 – 1099-R Code Needed for Qualified Charitable Contributions** — The Committee recognized there are many IRS notices sent to taxpayers challenging their claim of a qualified charitable distribution (QCD) from their Individual Retirement Accounts (IRAs). Many taxpayers do not understand that there is special marking required on a tax return to signal the tax-free distribution. The Committee prepared a Referral with a single recommendation to add a special QCD Code for Form 1099-R, since the IRA custodian would have been instructed by the taxpayer to make the distribution to a qualified charity on their behalf. The JC approved this Referral in November 2017, and it is pending before the IRS.

### **Other Activities and Achievements**

The Notices and Correspondence Committee had a rewarding year of outreach. Members reached out in social media, door-to-door solicitation, speeches, one-on-one conversations, and meetings with large civic groups. In addition, the Committee had two members attend the IRS Nationwide Tax Forums. The commitment and diverse approaches of our committee members produced excellent results.

### **Ongoing Work**

The Committee is currently working on the following Referral:

- **Issue 36533 – CP14H Needs Comprehensive Instructions for Installment Agreements** — Taxpayers who have entered into Installment Agreements sometimes receive additional notices of new taxes, and need instructions on how to have the additional taxes added into an existing agreement. The Committee is studying one such notice, CP14H, which addresses amounts due for the Individual Shared Responsibility Payment. The Committee found out that the instructions for Installment Agreements using Form 9465 are evolving on this point, and plans to make a recommendation on wording for CP14H and potentially other similar notices that would help taxpayers understand specifically how to request new amounts be added to existing Installment Agreements.

### **Issues Under Consideration for 2018**

The Committee will work on the Installment Agreement issue above as well as Issue 36555 regarding taxpayer confusion caused by excessive postdating of IRS Notices and Letters. The Committee will also prepare a rebuttal to Issue 17399 – Payment Due Dates Are Ambiguous, which was partially adopted by IRS in 2017.

## SPECIAL PROJECTS COMMITTEE

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### Committee Work Scope and Recommendations

The Special Projects Committee launched its third year by focusing on issues facing U.S. citizens living abroad and victims of identity theft.

With the closing of all international IRS locations and an ever-increasing reliance on virtual communications, the Committee is focusing on issues taxpayers living abroad will face as the IRS rolls out the Future State platform. Key areas of concern, pursuant to the Taxpayer Bill of Rights, are the *rights to be informed and to quality service*. The Committee has identified issues related to poor or nonexistent internet infrastructure in countries outside the U.S., foreign address formatting differences, and a general inability to access necessary information using tools available to U.S. residents.

The Committee also researched and evaluated the identity theft information published by the IRS on its website. Although the Committee found the information provided on the website to be very thorough, the sheer magnitude of data available to taxpayers is so vast, it is difficult to find accurate information to fit the specific needs of those utilizing the website.



The following issues were elevated to the IRS for consideration:

- **Issue 35185 – Provide U.S. Citizen Taxpayers Living Abroad Alternative Authentication Options to Access Online Self-Help Tools** — There are an estimated nine million U.S. citizens currently living abroad with approximately 2.4 million returns and forms filed in 2016 from outside the U.S. and Puerto Rico. Services to this subset of U.S. citizens are being severely cut and plans for future online services exclude a large portion of these taxpayers. This recommendation provides suggestions for the IRS to accommodate international taxpayers in the authentication process proposed for Future State online services. The current process is largely U.S.-centric and does not accept credentials available to U.S. citizens living in a foreign country. The focus of the referral is for the IRS to adopt an authorization process that accepts non-U.S. based mobile phones and financial accounts.
- **Issues 32455 & 34586 – Enhancements to the IRS Website Identity Theft Section** — The IRS website contains a wealth of information on the topic of identity theft; however, the information provided lacks structure and taxpayers are often unable to find the information they need. A search of “identity theft” on irs.gov yields 1,125 documents spread over 113 pages. The Committee is recommending the IRS subdivide the topics of identity theft into three categories, with each category mapped by flowcharts and diagrams that direct taxpayers to the exact information required for their unique situation. The categories are identified as:
  - Category A – Information for taxpayers who are victims of identity theft and their tax returns were affected.
  - Category B – Information for taxpayers who are victims of identity theft, but their tax returns were not affected.
  - Category C – Information for taxpayers who have not had any incidences of identity theft but want some information from the IRS on the subject.
- **Issue 36509 – IRS Google Business Listing** — The goal is to have the IRS claim its Google business listings throughout the United States. This should not only reduce confusion and dissatisfaction on the part of taxpayers who are attempting to visit an IRS office for taxpayer assistance, but would also provide taxpayers with a link to the IRS website and correct phone number to call for assistance and make appointments.
- **Issue 35080 – “Get Transcript” Function Not Working for Foreign Addresses** — The Get Transcript by mail function does not accept foreign mailing addresses and postal codes. Some countries do not have postal codes, and the online transcript function cannot accommodate non-US mailing addresses. The Committee recommends the IRS expand this online function to accommodate mailing addresses from outside the U.S.

## Other Activities and Achievements

The Committee reached out to IRS subject matter experts (SMEs) to assist with researching international taxpayer issues. The Committee submitted several questions to SMEs to assist the Committee in determining how to proceed with recommendations.

## Ongoing Work

- **Issue 35166 – International Social Security Number (SSN) Form 1040 Series Checkbox** — Many U.S. citizens (dual nationals or U.S. citizens who live abroad) are not able to obtain an SSN in a timely manner to file their income tax returns for the first time. The recommendation was to create an indicator for international taxpayers who want to file a tax return but cannot because they have not received an SSN. Once flagged, a taxpayer could file a return indicating his or her SSN was pending, and the IRS could record the received date of the return and complete processing upon receiving the SSN from the taxpayer, thus preventing late filing penalties and interest. This issue was approved by the Special Projects Committee on November 1, 2016 and was elevated to the IRS on December 20, 2016 by the TAP Joint Committee. The IRS response was received on May 12, 2017. The IRS did not adopt the recommendation, citing IRC § 6109 and Treas. Reg. § 301.6109-1, which state a taxpayer identification number is required to file a return, and a proper taxpayer identification number for a U.S. citizen is an SSN. Thus, this change would require revised legislation. The committee accepted the IRS response but is continuing to seek a resolution to this issue.
- **Issue 33297 – Improvements to Customer Service** — This issue was originally elevated to the IRS in October 2015 and contained five recommendations. IRS responses for four of the five were received and addressed during 2016. The committee received the last response on May 15, 2017. The recommendation suggested the IRS initiate the collection of statistics concerning the number of complaints and recommendations and their resolution via telephone survey immediately following a phone interaction. The committee feels metrics are necessary to evaluate the quality of service provided by the IRS. The IRS did not adopt the recommendation citing the customer satisfaction survey available on irs.gov. The committee accepted the IRS response.

## Issues Under Consideration for 2018

The Committee evaluated several issues that had been submitted online or via outreach. Two issues that will be considered in 2018 are:

- **Issue 35920 – IRS Check Endorsement** — When a check payment is processed by the IRS, the IRS endorses the check prior to deposit. The endorsement includes the full SSN of the taxpayer, which is then visible to banking staff and anyone who has access to an image of the check, or the paper check itself if it is returned to the taxpayer.
- **Issue 36302 – Ability to File Form 1040-PR Electronically** — Taxpayers who are required to file Form 1040-PR, Puerto Rico Tax Return, do not have the option to file their return electronically. Information submitted implies tax preparation software allows electronic submission of this form, but the IRS doesn't accept it so taxpayers must file a paper return.

## TAX FORMS AND PUBLICATIONS COMMITTEE

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### IRS Program Owners

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### TAS/Systemic Advocacy Staff

Robert Rosalia, Program Analyst, New York

Rose Babb, Management Assistant, New York

### Committee Work Scope and Recommendations

The Tax Forms and Publications Committee (TF&P) reviews and makes recommendations for changes in forms and publications used by taxpayers. Requests for review come from the IRS and taxpayers and may also be generated by members of the committee. The screening committee, along with a committee analyst, reviewed all the issues for project consideration. The issues that were accepted were divided between two subcommittees to develop recommendations. Seventeen Referrals with a total of 279 recommendations were elevated to the IRS. The IRS has responded to 200 of the recommendations at year end. Close to half of the received recommendations were adopted in whole or in part, resolved prior to receipt by the IRS, or remained under consideration. On four projects, the committee received unfavorable responses and requested the IRS reconsider its position to TAP's recommendations.

In certain instances, the IRS requested TF&P to provide recommended changes to tax forms and publication prior to going to print. These projects are underlined in the list of elevated projects. Projects titles that are *italicized* have a status of "Waiting for IRS Response" or "Sent for Reconsideration."

The following issues were elevated to the IRS for consideration in 2017:

- **Issue 35519 – 2017 Form 1098-T and Instructions** — To make the form and instructions concise and easier to understand, 12 recommendations were proposed to the IRS. Two of these recommended changes were adopted by the IRS.

- **Issue 35520 – 2017 Form 1099-MISC and Instructions** — Recommended 22 changes to the Miscellaneous Income reporting form. Eleven were adopted in whole or in part. Some of the key adopted recommendations included clarifying when a 1099 for individual taxpayers is required, that 1099s must be issued for payments made during the course of business, and adding information to the form directing taxpayers to Publication 527, Residential Rental Property, for a discussion of what rental income is reportable. The Committee made several recommendations to clarify payments made to attorneys. Two of the not adopted recommendations were subsequently submitted for reconsideration and adopted.
- **Issue 35547 – Form 8867 and Instructions for Earned Income Tax Credit (EITC) Checklist** — Recommended 29 changes to the EITC Checklist, which is used by preparers in conjunction with taxpayers applying for certain tax credits. Four were adopted in whole or in part, nine resolved prior to IRS response, and 16 were not adopted. The number of issues identified by the Committee and already addressed by the IRS added simplicity to the form and instructions. It was encouraging to see that the IRS made these advances unprompted. One recommendation that was not adopted involved logically listing the steps that must be taken by a preparer. After reviewing the due diligence regulations and submitting justification to reconsider, the IRS adopted the change.
- **Issue 35530 – Form 1040 Schedule A and B** — The Committee submitted a total of 44 recommendations for change. Twenty-seven were adopted in whole or in part, and one was resolved prior to escalation to the IRS. The adopted changes included moving paragraphs, editing language, defining an eligible person for lodging, and correcting guidance given on mortgage interest. Of the 16 recommendations not adopted, the Committee requested reconsideration of six, of which three were fully or partially adopted. One of the recommendations not adopted in the reconsideration informed the IRS that the guidance on how to allocate proceeds of a loan between personal and business use is confusing and unclear. Since the Committee cannot resubmit a recommendation for reconsideration a second time, and felt strongly that this clarifying allocation should be considered, the recommendation is being documented in this report.
- **Issue 35899 – Form 3115 and Instructions for Change in Accounting Method** — Recommended 49 changes to this extremely complex and time-consuming form, which may or may not be reviewed by the IRS on receipt from a taxpayer. Nineteen recommendations were adopted in whole or in part. Several recommendations dealt with simplifying the process by having different forms for different segments of taxpayers and introduced a F3115-EZ. The committee was pleased to note that these recommendations were referred to the Office of Chief Counsel for consideration, which would be required before a major change of the type suggested. Five recommendations were resubmitted for additional consideration, including a recommendation that the publication make clear the relationship between a list of automatic changes given in the instructions and the official, updated list contained in Revenue Procedures. Also submitted for reconsideration was including a tip early in the instructions to alert taxpayers that they could be eligible for an automatic change request, saving time going through instructions that are not applicable to them. The Committee is awaiting a response for reconsideration.

- **Issue 36022 – Form 941 and Mailing Addresses** — A simple addition to the form was recommended to give taxpayers the required mailing information without requiring reference to instructions. This recommendation was not adopted due to form scanning and processing issues.
- **Issue 35251 – Form 8885, *Health Coverage Tax Credit*** — The Committee had one recommendation to add a tip at the beginning of the instructions cautioning taxpayers that few taxpayers may qualify for this credit. The IRS did not adopt the recommendation, and the Committee provided additional justification on why this would reduce the risk of taxpayers spending unnecessary time and effort. Currently the Committee is awaiting IRS response.
- **Issue 36059 – Publication 17 – *Language on Late Third-Party Income Documents*** — The IRS adopted three of the four recommendations made under this project. The current language in Publication 17 advises a taxpayer who has not received an expected 1099 in a timely manner to call the IRS. As a call to the IRS would likely result in suggesting the taxpayer apply for an extension, the Committee recommendation is to direct the taxpayer to apply for an extension, ultimately cutting down on call volume to the IRS and unburdening taxpayers. The three adopted recommendations of providing this information in Publication 17 rather than increasing traffic on the phone lines during tax season are viewed by the Committee as among the issues with the most significant impact to taxpayers during 2017. The Committee believes the remaining recommendation, which gives the same guidance, was also particularly compelling and is awaiting a response to the submitted reconsideration.
- **Issue 34038 – Publication 17 & 525 *Babysitting Income Not Clear*** — Three recommendations were submitted to clarify that babysitting may normally be considered household employment and not necessarily independent contracting for childcare services, which had previously been a contradiction among various IRS publications. The IRS did not adopt any of these recommendations, and the Committee is waiting on responses to two reconsiderations submitted. An issue was submitted to the Taxpayer Communications Project Committee to review IRS Publication 587, *Your First Job*, to give clear information to new taxpayers.
- **Issue 35657 – Form 1040 Schedule D and Instructions** — This Referral with six recommendations is under IRS review. One of the key recommendations made is to immediately alert the taxpayer that capital gains reporting may not need to be made on the Schedule D and thus save taxpayer time and effort.
- **Issue 35531 – Instructions for Form 1040 – *Ordering Tax Forms*** — This Referral with 13 recommendations focuses on conciseness, ease of understanding, updates to TAC information, and specifics regarding how to order a printed copy of Publication 17. The IRS partially adopted one of the recommendations and did not adopt the remaining recommendations.
- **Issue 36175 – Publication 560 – *Deduction Worksheet for Self-Employed*** — This Referral recommends four additions to the deduction worksheet to make a clear distinction between Employee Retirement Income Security Act (ERISA) and non-ERISA plan requirements and is currently under IRS review.

- **Issue 35655 – Form 8965, *Health Coverage Exemptions*** — This Referral recommends 21 changes to this form. Most of the suggestions are designed to make the directions more comprehensible to the public. The IRS will consider eight of these recommendations. One was resolved prior to escalation and the remainder were not adopted. These responses will be reviewed by the Committee in 2018.
- **Issue 35276 – Form 709, *Gift and Generation Skipping Transfer (GST) Tax*** — Although not affecting many taxpayers, the Committee developed 21 recommendations designed to overcome some confusing instructions cited in a detailed letter received from a tax attorney. The recommendations add a new part to the form to address other transfers that may be subject to GST, including gifts to trusts (other than an Indirect Skip) that may later be subject to GST tax. This Referral is pending IRS review.
- **Issue 36246 – Instructions for Form 2848, *Power of Attorney*** — Two recommendations were elevated to the IRS to provide clearer instructions for the completion of the form. This Referral is awaiting the IRS's response.

The high rate of IRS acceptance of comments from TF&P reflects the sound working relationship with TAP staff, subject matter experts, attorney advisors, and systemic advocates; the willingness of IRS owners to consider suggestions with an open mind; and the seriousness with which TF&P approached its work, looking for material items that matter to taxpayers in their practical, day-to-day use of tax forms and publications.

### **Other Activities and Achievements**

The committee made significant changes in the processing of project recommendations this year aimed at compiling and tracking recommendations in a logical and organized fashion.

Participation by all committee members has remained at a high level throughout the year, with most telephone conferences attended by all members. The committee members were engaged and enjoyed a productive and collegial tenure. Each committee member was assigned to a subcommittee, where the bulk of the work on issues took place, as well as having at least one other task, such as quality review, screening, and internal communications. Several committee members took part in a conference call and gave feedback on the IRS Strategic Plan.

As resources become available, the committee looks forward to IRS implementation of new systems and technology, providing ever-increasing electronic capabilities and resources to taxpayers. Simultaneously and importantly, it urges the IRS to consider the effects of future change on those taxpayers who still file and obtain information on paper and via face-to-face methods.

The Committee addressed the following Referrals submitted by the 2016 Committee to which the IRS responded in 2017:

- **Issue 34065 – Publication 523, *Selling Your Home*** — Requested IRS reconsideration of two previously submitted recommendations. One was partially adopted, advocating for a graphic depiction of information for the taxpayer, and the other was not adopted.

- **Issue 34354 – Form 1040 Instructions and 1040-ES** — Recommended three changes for mailing addresses, adding hyperlinks, and providing fillable forms for the 1040-ES. One recommendation remains under consideration for implementation, and two were not adopted.
- **Issue 34309 – Addresses Adding Hyperlinks in Publication 17, Tax Guide for Individuals** — The committee made five recommendations to improve the ability of taxpayers to navigate this popular publication. TF&P included information on how to order a printed copy of Publication 17 from the Government Printing Office in other referrals. All recommendations were adopted for implementation.
- **Issue 34863 – Fillable Electronic Forms** — This is an ongoing project that the committee continues to use to monitor and urge the availability of fillable electronic forms, including Form 1099. Although technology doesn't currently allow for certain forms to be fillable and submitted electronically, this issue will be revisited on a regular basis to ensure that attention continues to be paid to the issue and will remain open into the 2018 TAP year.

The Committee completed the year with all issues considered and none remaining for the coming year.



## TAXPAYER ASSISTANCE CENTER IMPROVEMENTS COMMITTEE

### Chair

Holly Hoffman, Wisconsin

### Members

David Jones, Texas (Vice Chair)

Josiah Berry, Indiana

Michelle Brookens, Illinois

Richard Christensen, Idaho

Tasheka Dorsey, Louisiana

Joseph Holley, West Virginia

Gary Hoff, Arkansas

Felecia Horton, Kentucky

Manny Illickal, New York

Scott Wallace, Nevada

### Designated Federal Officer (DFO)

Susan Jimerson, Chief TAP West, Washington

### IRS Program Owner

Wage and Investment (W&I)

### TAS/Systemic Advocacy Staff

Lisa Billups, Program Analyst, Texas

Antoinette “Toni” Ross, Program Analyst, District of Columbia

Annie Gold, Management Assistant, Texas

### Committee Work Scope and Recommendations

The Taxpayer Assistance Center Improvements Committee looks for suggestions to improve service to taxpayers who seek help from the Taxpayer Assistance Centers (TACs). This year, the Committee focused on impacts to the taxpayer resulting from changes in services provided by the IRS at the TACs. One of these changes is the migration away from walk-in service towards tools and services available online. Another change involves the format and delivery method for tax transcripts. Other Committee activities included reviewing the IRS response to a Referral from the previous year and identifying future issues that will impact TAC services.

The following issues were elevated to the IRS for consideration:

- **Issue 34028 – Encourage Institutions to Accept “Get Transcript” Products** — Improve communication between the IRS and universities and other financial aid institutions (third parties) regarding the “Get Transcript” online tool. Improving guidance to third-party recipients will provide a better understanding of the look of official IRS transcripts for authentication purposes, which may eliminate unnecessary visits to TACs by taxpayers seeking a certified transcript.
- **Issue 35999 – Improve Awareness and Utilization of Online Tools** — Build awareness and increase the utilization of IRS online tools.



The Committee received a response from the IRS regarding a Referral submitted by the 2016 TAC Committee:

- **Issue 33415 – Sustainability of Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE) Sites** — Improve training for VITA tax preparers. IRS agreed with portions of the Referral and has implemented those items. The Committee accepted the IRS response.

### **Other Activities and Achievements**

Four committee members participated in reviewing initiatives, webinars, and VITA training materials. The IRS specifically thanked two members for making a recommendation on a W-2 security testing program that could affect as many as 48 million forms.

### **Ongoing Work**

The Committee is currently working on the following Referrals:

- **Issue 35423 – Victims of ID Theft Issued Form CP 5747C** — Propose establishing “Certified Acceptance Agents” as an alternative for taxpayers needing to go a TAC to validate identity for victims of ID theft.
- **Issue 36597 – Volunteer Tax Professionals Answering Tax Law Questions** — Explore the feasibility of developing a pro bono program where tax professionals can volunteer to answer tax law questions to fill the need of taxpayers needing assistance after the filing season has ended.

### **Issues Under Consideration for 2018**

- **Issue 36604 – TAC Office Security Guard “Gatekeeper” Issue** — Taxpayers without appointments are not allowed to speak to an IRS employee at TAC offices. Security guards are acting as “gatekeepers” who turn away taxpayers without appointments. Address communication and directions provided by IRS to the Government Services Administration regarding security guard procedures for TAC offices.
- **Issue 36605 – Utilization and Effectiveness of Remote TAC Locations** — Determine the level of usage and satisfaction with remote TAC offices. Ensure that current remote locations are utilized to reduce inconvenience to taxpayers who are otherwise required to travel to TAC offices. Ensure that appointment line assistors have a list of remote locations when scheduling appointments.

## TAXPAYER COMMUNICATIONS COMMITTEE

### Chair

Sheila Olsen, Oklahoma

### Members

Scott Hall, Kentucky (Vice Chair)

Dawn Basciano, California

Ellen Bemis, Maine

Millicent Kasal, Minnesota

Joseph Martin, Missouri

Kimberly Mason, Illinois

Gail Reese, Arizona

Dan Smolnik, Connecticut

James Sowell, Florida

Ruth Tsujimura, Hawaii

### Designated Federal Officer (DFO)

Susan Jimerson, Chief TAP West, Washington

### IRS Program Owners

Small Business/Self-Employed (SB/SE)

Wage & Investment (W&I)

### TAS/Systemic Advocacy Staff

Antoinette “Toni” Ross, Program Analyst, District of Columbia

Matthew O’Sullivan, Program Analyst, California

Annie Gold, Management Assistant, Texas

### Committee Work Scope and Recommendations

The Taxpayer Communications Committee (TCC) is charged with addressing all issues concerning communications with taxpayers that are not addressed by another TAP committee. The TCC can also act as a focal point where issues and recommendations cross committee boundaries. For a voluntary tax compliance system to be effective, it is critical that any interaction with taxpayers, both to and from the IRS, be straightforward, convenient, easy to navigate, and timely. When written communications are difficult to understand, do not provide a way to obtain clarification, or do not identify a resource to resolve a problem or question, taxpayers seek out personal interaction with IRS personnel to resolve their issues. Given IRS budget constraints on staffing, this results in even less effective communications and delays in problem resolution.

The TCC exists to examine, research, and make suggestions to improve or enhance communication between the IRS and taxpayers. The TCC acknowledges traditional barriers such as security, cost, and personnel constraints, but also seeks out solutions already in use in other areas of government or private industry that have resolved time and costs constraints while maintaining security to help the IRS develop a 21st century communication structure.

The following recommendations were forwarded to the IRS for consideration:

- **Issue 35819 – Refundable Credits Communications** — The Service communicates general information about refundable credits through various methods such as irs.gov, partnerships with various groups and organizations such as Volunteer Income Tax Assistance (VITA), return preparers, Low Income Taxpayer Clinics, and social media.

The committee recommended that the IRS:

1. Create and deploy printed, electronic, and media informational campaigns designed, both in content and in delivery, to reach EITC-eligible workers in the hospitality and health care industries. Such an information channel is more likely to be familiar and regularly accessed than the more incidental channels typically associated with tax-season information gathering.
2. Create and deploy accessible, portable decision tree tools that taxpayers can reference at will, share with others (such as a co-parent), and discuss to make EITC eligibility a collaborative process.

### **Other Activities and Achievements**

During the face-to-face meeting held in March 2017, the TCC met with subject matter experts to discuss how the IRS could virtually communicate with taxpayers to answer their tax questions and find tax information. The committee was divided into two subcommittees. The first subcommittee focused on recommendations for improving access to the IRS2Go mobile application. The second subcommittee focused on developing communication tools for reaching taxpayers who may qualify for the Earned Income Tax Credit, but did not claim the credit.

The TCC participated in a review of the revamped irs.gov website in advance of the official launch in August 2017. Some of the positive feedback given was that the new irs.gov was easier to read and more user-friendly.

### **Ongoing Work**

- **Issue 36467 – IRS General Communications-IRS2Go** — The TCC is working on recommendations to make the mobile version more user-friendly and provide an application that best serves the taxpayer. The goal is to increase awareness of the self-help tools available to taxpayers through the IRS2Go mobile application and to direct more traffic to the irs.gov website.

The Committee addressed the following Referrals submitted by the 2016 Committee. The IRS responded in 2017 to the following:

- **Issue 31082 – Mail Tracking** — Modify the language in tax instruction manuals to clarify that the use of certified mail or public delivery services provides only prima facie evidence that a return was timely filed. This recommendation was not adopted by the IRS as doing so may be misleading since in most cases the postmark or registration date from the United States Postal Service (USPS) is sufficient evidence of timely mailing/timely filing.

- **Issue 34108 – Automated Underreporter (AUR) and Exam Policy** — The Small Business/Self-Employed (SB/SE) Division requested a review of the requirements and need for various publications currently sent out by the Examination Organization with Field and Campus letters, and to determine if the Service has an opportunity to reduce mailing and printing costs. The documents of most interest include Publication 1, *Your Rights as a Taxpayer* (sometimes referred to as TBOR or Taxpayer Bill of Rights); Publication 3498, *The Examination Process*; and Publication 3498-A, *The Examination Process (Audits by Mail)*. This issue is under consideration by the IRS. The IRS is facing ongoing budget challenges and attrition. However, Examination Field and Campus Policy will consider this suggestion during FY 2018.

### **Issues Under Consideration for 2018**

- **Issue 35364 – Filing Deadline Countdown Clock on IRS.gov** — TCC is recommending that a filing deadline countdown clock be added to irs.gov. The E-file.com website is the IRS-authorized e-file provider, and the site has a countdown clock at the top of its home page. There should be a countdown clock for individuals and for self-employed and small businesses, maybe a separate countdown clock for quarterly estimated payments.

This compliance issue was mentioned in an [August 2017 USA Today](#) article stating:

“More Americans who pay their income taxes each quarter are being penalized by the IRS for making mistakes or missing payments. There’s been a nearly 33 percent jump — from almost 7.5 million to nearly 10 million — in the number of penalties levied between fiscal years 2007 and 2016, IRS data show.”

## TOLL-FREE PHONE LINES COMMITTEE

### Chair

Tim Bolin, Wyoming

### Members

Alice Azzaro, Florida (Vice Chair)

Kathy Davis, New Mexico

Angel Hower, Iowa

Ashley Hunter, Texas (Resigned)

Harold Manassa, North Carolina

Sean McPhilamy, Alaska

Joan Ogden, Utah

Zanobia Oliver, South Dakota

Daniel Persons, New York

Kimberly Pierre, Texas

Jimit Shah, New York (Resigned)

### Designated Federal Officer (DFO)

Cedric Jeans, Chief TAP East, Tennessee

### IRS Program Owner

Wage & Investment (W&I)

### TAS/Systemic Advocacy Staff

Fred Smith, Program Analyst, District of Columbia

Rosalind Matherne, Program Analyst, District of Columbia

Rose Babb, Management Assistant, New York

Betty Jean “BJ” Burleigh, Secretary, Colorado

### Committee Work Scope and Recommendations

The Toll-Free Phone Lines Committee (the Committee) is dedicated to improving the services received over the telephone by taxpayers and practitioners. The Committee provides input to the IRS based on users’ experiences and partners with the IRS to develop systemic solutions that will be beneficial to all.

During 2017, the Committee looked at user complaints along with other comments and requests from the IRS. With appropriate review, some were selected for further action and became project proposals for IRS adoption and implementation.

The following issues were elevated as project proposals to the IRS for consideration:

- **Issue 35872 – Public Service Announcement (PSA) and Accounts Management (AM) Assistors** — The Committee works closely with the IRS on improvements, and the IRS requested the Committee make recommendations on ways AM assistors (also

called Customer Service Representatives, or CSR) could direct taxpayers to IRS online resources. The Committee submitted a referral with the following recommendations:

- Develop a script for CSRs to inquire at the beginning of the call as to the user's level of online proficiency;
- Develop a script for CSRs to redirect internet-savvy users to self-help when using online options;
- Institute a no-reply email system for CSRs to use to follow up with direction to online resources (i.e., irs.gov or to the IRS's YouTube channel for instructional videos), and a ticker in the email with up-to-date information; and
- Include PSAs during hold times with directions to online resources.

The Committee thinks the benefits of instituting the recommended changes for users include better access to services through various channels, shorter hold times, and improved assistance.

- **Issue 36206 – Area Code/Time Zone Restrictions** — Through the TAP grassroots outreach efforts, the Committee received an issue regarding telephone access based on time zones. Currently, the IRS uses the time zone of the area code of the user to determine the hours the call will be answered. The Committee researched this issue and determined that a significant number of people have cell phones and other wireless devices with area codes different from where they live, work, or from where they may be calling. The Committee prepared a referral with the following recommendations:

- Remove restrictions of call routing based upon user's area code;
- Using current staffing resources, the IRS can designate employees to cover varying time zones; and
- Review service center hours to allow for appropriate coverage.

The impact to users would be to expand and improve access of service for the mobile users who happens to use devices with an area code different from their geographical location. Through the implementation of this change, the IRS would be working with taxpayers, allowing them to have access to service where and when they need it most. The IRS did not adopt these recommendations as the Service does not have the technology to identify the location of the caller and current hours of operation were determined to provide the best balance of demand and service.

- **Issue 35594 – Information Returns FIRE Line** — The IRS was concerned with the wait time for users on the FIRE (Filing Information Returns Electronically) Line, and the Committee agreed to work this issue to identify root causes. Through additional research, it was identified that there were many calls received concerning issues not designed to be handled by the FIRE Line, with the most frequent being inquiries about refunds. The Committee identified the name of this line, being "Information Returns" as the potential source of the confusion. The script did not offer a "Where's My Refund?" option until hearing several prompts that could be confusing to some users. The Committee prepared a Referral with the following recommendations:

- Increase the ability to provide timely service for users by alerting them of specific topics which cannot be addressed by this toll-free line;
- Reduce the amount of time the line is engaged with users for whom it cannot provide answers; and
- Prevent a user from reaching a disconnect, for whatever reason, prior to being informed that the toll-free line does not address the user's issue, with the possible consequence that the user would again attempt to obtain information by calling the same FIRE Line.

This would help users calling the FIRE Line for reasons other than actual information returns to receive pertinent information quickly and allow better access to those needing this assistance.

### **Other Activities and Achievements**

The Committee was asked by the National Taxpayer Advocate Nina Olson to participate in a focus group discussion on the topic of Toll-Free Telephone Operations. Seven Committee members participated in this discussion and appreciated the opportunity to provide feedback to the IRS based on input received from their local populations.

### **Ongoing Work**

- **Issue 32849 – EITC Audit Script Review** — In 2015, the IRS asked the Committee to review the script for the EITC toll-free line. The IRS adopted all the recommendations except for one section which referred to dependents and qualifying children. The Committee conducted further analysis as to the ability of users to understand the script of the section that was not adopted by the IRS. It contains lengthy sentences and a readability index level above what is recommended by the IRS, making it potentially difficult for some users to understand. The Committee plans to recommend changes to the script to improve how users will listen and comprehend what is being instructed.

The Committee addressed the following referrals submitted by the 2016 Committee. The IRS responded in 2017 to the following:

- **Issue 35056 – PSA on Toll-Free Phone Line** — This referral asked that the user be given the option of listening to the IRS PSAs instead of music while on hold. Possible topics suggested included information on the latest identity theft scams, the appeal process, applying for penalty abatements, learning about how the Taxpayer Advocate Service assists taxpayers, setting up an appointment at a Taxpayer Assistance Center, Earned Income Tax Credit eligibility requirements and benefits, information about IRS Free-File service, information about VITA, and information about Low Income Taxpayer Clinics. The IRS had already developed many of these PSAs for use elsewhere in its system. This referral was not adopted by the IRS because all available ports for announcements are already being used. Our committee accepted the IRS response because of current technology limitations.



- **Issue 33490 – Authentication Retention Technology** — The IRS’s Integrated Automation Technologies were updated in 2011 to add a transfer Personal Identification Number (PIN) feature that creates a PIN when callers are transferred from one CSR to another. The user provides the PIN in lieu of completing the disclosure process after validating his or her name and Individual Taxpayer Identification Number. Although the capability of the technology exists and is still under consideration by the IRS, it has not been implemented due to budgetary restrictions. The Committee will continue to work with the IRS with the anticipation that appropriate funding will be made available for the service in the future.

The Committee is currently working on the following referral:

- **Issue 36247 – Tax Refund Information Line** — The Committee is working this issue where users are transferred to multiple points in the phone script loop while trying to get information about a refund and indicating they were unable to speak with a CSR. This is being investigated to determine the validity of the claim and, if verified, then additional recommendations to the script will be made to ensure a user is able to reach a CSR.

### **Issues Under Consideration for 2018**

The Committee currently has two issues received in 2017 it will be taking into 2018 for consideration:

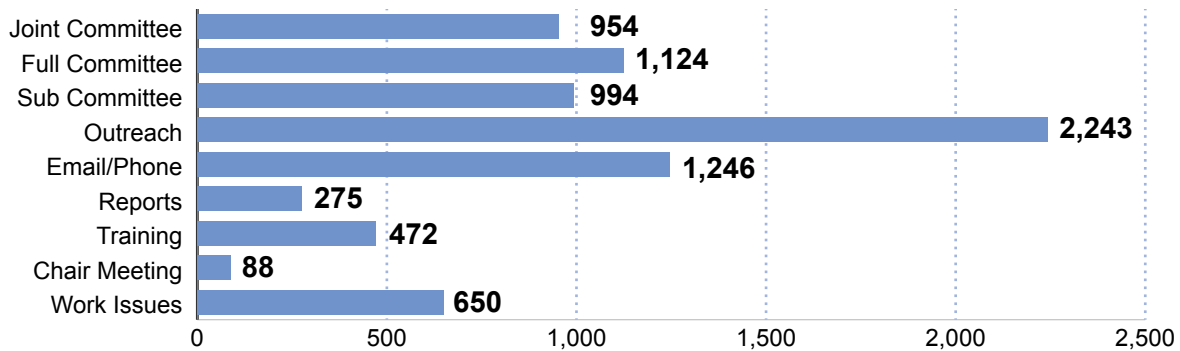
- Investigate the initial messages on the Toll-Free lines scripts to see if more information can be given to the user about setting up a personal online account. Currently, the message only directs the user to irs.gov.
- Investigate whether there is a dedicated Toll-Free phone line for users who have been assigned to Private Debt Collection to call.

## 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 11,955 volunteer hours devoted to TAP activities in 2017. 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 is shown below.

The annual face-to-face meeting is a two and one-half day event, attended by all TAP members, which includes a full day of training about TAP and IRS issues that volunteers need to be successful. The remaining time is spent in committee organization such as election of lead persons, subcommittee and screening committee assignments, establishing meeting times and other administrative details, and beginning the work of the committee. This work may include 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 below.

FIGURE 8, 2017 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 committees. The Joint Committee meets monthly to review the work completed by the 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 different 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, in addition to the time spent drafting recommendations and related reports.

## Outreach

### OUTREACH COMMITTEE

#### **Chair**

Sallie Mullins Thompson, TAP National Vice Chair

#### **Members**

Alice Azzaro, Toll-Free Phone Lines

Mary Florence, Special Projects

David Jones, Taxpayer Assistance Centers

Scott Hall, Taxpayer Communications

William Mason, Tax Forms and Publications

Angela Spain, Notices and Correspondence

#### **Designated Federal Officer (DFO)**

Cedric Jeans, Chief TAP East, Tennessee

#### **TAS/Systemic Advocacy Staff**

Gilbert Martinez, Program Analyst, Texas

Kevin Brown, Management Assistant, District of Columbia

#### **Committee Work Scope**

A key component to the success and continuation of the TAP program is outreach. This entails members connecting with taxpayers in local communities; speaking at trade associations and civic organizations and communicating with small business owners, tax professionals, legislators, and local and state organizations to identify the issues that these entities experience with the IRS. Because of these efforts, TAP provides a voice to taxpayer concerns and strives to address the related policies, documents, and procedures with the IRS through a formal recommendation process.

Since outreach is an integral part of the TAP mission, the Outreach Committee is charged with leading, tracking, and communicating these TAP member actions. Each TAP Project Committee is represented by its respective Vice Chair (VC), who leads his or her committee members in their efforts. Outreach ideas and success stories are shared at the monthly Outreach meetings, providing different approaches for Vice Chairs 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.

The Committee met in April after completion of the face-to-face meetings, where the Project Committee VCs were elected. Despite the late start, the Committee operated seamlessly, exchanging information about the various Outreach tasks conducted by all TAP members. Strategies were discussed for increasing Outreach opportunities and ensuring that all TAP members are connected to their Local Taxpayer Advocates, creating a virtual outreach system and improving activity reporting.

The 2017 group of Project Committee VCs were extremely committed, enthusiastic, engaged, hard-working and were largely responsible for this year's outreach successes. They represented TAP at the National IRS Tax Forums, gave periodic reminders to fellow Committee members to complete activity reports, and arranged for time at monthly meetings to report on outreach activities and share ideas. Their contributions were instrumental to the Committee's overall success this TAP year.

### **Activities and Achievements**

A major goal of the TAP National Vice Chair for 2017 was to recognize exemplary outreach by TAP members. To that end, each Outreach Spotlight report in the monthly TAP Newsletter highlighted Project Committees and individual members who achieved outstanding results in audience reach, outreach hours, and number of events for the prior month. The Project Committee Vice Chairs provided input for these selections.

Along with the Outreach Spotlight, monthly reports from each Project Committee were posted on TAPSpace. These offer greater detail regarding outreach activities. In addition, these materials are also available on the ImproveIRS.org website.

A Virtual Outreach Tools and Tips guide was developed to assist TAP members in performing outreach via electronic means. As society moves to a digital world, virtual outreach methods will allow TAP members to be more efficient in reaching taxpayers, tax professionals, and community and business leaders.

The Outreach Committee is encouraged by TAP staff efforts in producing tools to help TAP members perform in this venue and believes that a focus on enhancing electronic formats will enable and expand future outreach efforts. Additionally, the Outreach Committee entered a collaboration with the Internal Communications Committee around the virtual outreach initiative to assure all elements are in place to realize attainment of this goal and to prevent any overlapping work. Finally, the TAP Vice Chair, with input from the Outreach Committee members, created an Outreach Checklist — a transition document to be used by the incoming TAP National Vice Chair and Outreach Committee members.

### **Ongoing Work**

For virtual outreach efforts to gain traction, be user-friendly, and prosper, appropriate content that is newsworthy, current, and easily assessable must be available. To that end, it is vitally important that:

- The Outreach Committee staff 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 2017 and continue to expand the virtual outreach program by encouraging its use by all TAP members.

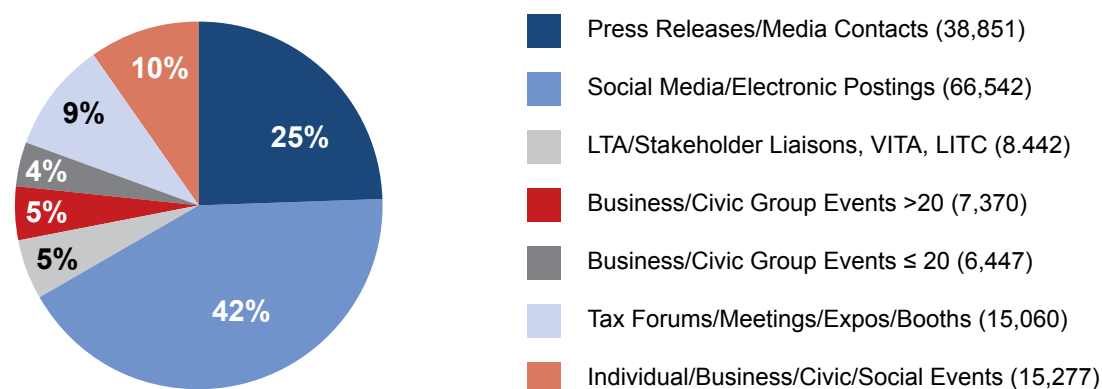
In that way, the TAP Outreach “future state” can be achieved.

## OUTREACH SUMMARY

TAP members conduct outreach in a variety of venues. These include National Taxpayer Advocate Forums held across the United States, professional organizations, service clubs, one-on-one discussions with taxpayers, media outlets, press releases, and social media. Members also meet with individuals running for or currently holding local 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 2017, TAP members reported reaching a total audience of 157,989 individuals through 822 events. In Figure 9, these events are classified into seven major categories meant to convey the scope of each type of outreach activity.

FIGURE 9, 2017 OUTREACH REPORTED AUDIENCES



**Press Releases/Media Contacts, Interviews** — Members may be contacted by local newspapers and radio stations to discuss their appointment to TAP or the work of the TAP. It is most likely that the audience reached is larger than reported as it is difficult to determine the audience reached from these activities. Often newspaper readership or subscription information is not reported.

**Social Media/Other Electronic Postings** — Members use social media, such as LinkedIn 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.

The above two categories are primarily one-way communication, but reach a far larger audience and are the most efficient method of outreach as determined by numbers reached for volunteer hours provided to reach taxpayers.

**LTA (Local Taxpayer Advocate)/Stakeholder Liaisons/VITA/Other IRS** — Some 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 meeting or activity. A number of TAP members are active in VITA or Low Income Taxpayer Clinics (LITC).

**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 greater than 20. These groups might include professional or trade organizations, chambers of commerce, homeowner associations, senior centers, non-profit 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 less. It can also 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 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.



## Internal Communications Committee

### **Chair**

Angel Hower, Iowa

### **Members**

LeAnna Wilson, Kansas (Vice Chair)

Dawn Basciano, California

Michelle Brookens, Illinois

Mary Florence, Missouri

Joseph Holley, West Virginia

Kristen Petersen, Colorado

Kimberly Pierre, Texas

Jimit Shah, New York (Resigned)

James Sowell, Florida

Angela Spain, California

Juliana Weeks, South Carolina

Susan Wennermark, Rhode Island

### **IRS Program Owners**

Wage & Investment (W&I)

### **TAS/Systemic Advocacy Staff**

Gilbert Martinez, Program Analyst, Texas

Kevin Brown, Management Assistant, District of Columbia

### **Committee Work Scope and Recommendations**

The Internal Communications Committee is integral to the TAP mission by providing consistent and up-to-date messaging to the TAP members. This information is provided via outlets such as social media and the TAP Newsletter.

The Internal Communications Committee works closely with the Outreach Committee as well to assist TAP members with outreach ideas, opportunities, and information. This important work is essential to providing a uniform message about the TAP mission to taxpayers in an appropriate format.

### **Other Activities and Achievements**

- Published the TAP Newsletter. The Committee is working with the Chairs of all committees to provide updates for each committee's work. This information aids in connecting the several TAP members and committees to each other's work.
- The Committee also decided to include information regarding outreach that has been performed along with outreach ideas to help give TAP members ideas for outreach opportunities.

- The Internal Communications Committee is focusing on the TAP Facebook page to promote ongoing participation from TAP members in posting, “liking” posts, and sharing items. An up-to-date Facebook page gives a great impression of TAP and allows members of TAP and the public the opportunity to see what activities are happening to further the TAP mission.
- The Committee decided that social media outlets can be used to share and promote TAP items, but should not be used as a vehicle for public interaction in the interest of ensuring prompt responses to taxpayer issues. TAP members can blog about TAP items and share the TAP Mission.
- The Internal Communications Committee Chair has worked closely with the Outreach Committee to update the Social Media Outreach Flyer and ensure that it is providing the most value to TAP members.

### **Ongoing Work**

In an effort to ensure smooth transitions from one TAP year to the next, the Internal Communications Committee created a Continuation Manual. This manual will be a key piece to ensure proper continuity of the TAP processes and will be an ongoing resource towards fulfilling the TAP mission with minimal interruption from year to year.

## TAP Special Events and Activities

### **2017 TAP Leadership**

The TAP members elected Richard Kent Christensen as the 2017 National Chair. Christensen, a resident of Idaho, brought strong leadership in his third year on the panel. He served as the Chair of the Taxpayer Assistance Centers Project Committee in 2016 and was instrumental in bringing an increased number of recommendations to the IRS.

TAP's 2017 Vice Chair was Sallie Mullins Thompson, a CPA from New York. Thompson lead the TAP Outreach Committee and highlighted the achievements of TAP members.

### **New Member Appointments for 2017**

TAP was pleased to welcome 24 new members for 2017. The new TAP members joined 47 returning members to round out the panel of 71 volunteers for the year. The new members were selected from more than 900 interested individuals who applied during an open recruitment period last spring and the pool of alternate members who applied in prior years.

### **2018 TAP Recruitment Drive**

The IRS recommended and the Department of Treasury approved the selection of 18 new members to serve on the panel. The new TAP members will join 41 returning members and six alternates who were elevated to the panel to round out the panel of 65 volunteers for the coming year. These new members were selected from more than 700 applicants during the recruitment period.

### **Volunteer Income Tax Assistance (VITA)**

TAP members participated in the quality review of the instructor materials used by the VITA program. Members provided feedback to assist the IRS in revising the training materials for the upcoming year.

### **TAP Input for National Taxpayer Advocate's Most Serious Problems**

National Taxpayer Advocate Nina Olson invited members to participate in a focus group discussion on the topic of toll-free telephone operations. Members of our Toll-Free Phone Lines Committee sat with IRS staff and provided feedback to the IRS that was included in the NTA's report.

### **TAP Undergoes Reorganization**

The TAP Organization realigned from the Executive Director of Systemic Advocacy to the Executive Director of Communications, Stakeholder Liaison and Online Services (CSO) beginning April 1, 2017. Under the leadership of Maryclaire Ramsey, CSO coordinates and implements strategies to inform TAS employees, other IRS employees, and external stakeholders about TAS's services and operations. CSO communications programs include an extensive outreach mission to both internal and external interests and provides for TAS education and awareness campaigns. The realignment enhances TAP's Outreach mission by creating new opportunities to conduct grassroots outreach through a variety of traditional and virtual methods.

## **TAP Members in Action**

Our Puerto Rico member, in his first year on the panel, held a meeting with the Governor of Puerto Rico (PR), the heads of several state agencies, the PR Local Taxpayer Advocate, and PR legislators where he shared information about TAP and the issues TAP is pursuing to improve products and services impacting PR taxpayers.

The Ohio member participated in a Chamber of Commerce event where she spoke to members about TAP. She also met with the Ohio Senate Finance Committee where she discussed TAP's mission and the work we are accomplishing.

## **Members Represent TAP at IRS Tax Forums**

Tax professionals from across the U.S. attended the five IRS Nationwide Tax Forums. TAP was pleased to send representatives to each Tax Forum to interact with tax professionals about the work of TAP and hear about issues TAP can research and explore. Some of the comments from TAP attendees follow:

*“Attending the Tax Forum was a very valuable experience as a TAP member. It allowed me to conduct an incredible amount of outreach in a small amount of time. Furthermore, it allowed me to establish relationships with IRS staff that were useful during my term on TAP.”*

*“I’m so glad this committee exists. Prior to this, many years ago, taxpayers had no way of providing feedback that would generate change. We had to live with the way things were as back then we didn’t have a voice.”*

*“As a non-professional in the tax industry, it was an excellent opportunity for me to meet with industry professionals and listen to them address IRS administrative rules and tax issues that impact them. Listening to their concerns helps me to be a better TAP member as our Committee works issues involving tax administration. I was also able to meet and discuss issues of mutual interest with the manager of a Low Income Tax Clinic that will help me to be a more knowledgeable TAP member.”*

## Letter From the Incoming Chair

As I ponder the immense responsibility I am about to accept as Chair of the Taxpayer Advocacy Panel (TAP) for 2018, I consider the work that has been accomplished by the TAP members and TAP Chairs who came before me. Ensuring taxpayers receive the service and satisfaction they deserve from the IRS is always the priority of TAP. As with the Chairs before me, I will rely on our volunteer members and the professional staff of the IRS that support TAP to accomplish our mission.

The more than 70 members who make up TAP come from every state in the union and Puerto Rico. Each member has a wealth of knowledge and experience to serve this committee as taxpayers, Volunteer Income Tax Assistance (VITA) volunteers, teachers, tax professionals, military service members, first responders, health professionals, attorneys, professors, retirees, and many other professions too numerous to list. Our experiences along with our community and professional networks help us connect with taxpayers across the nation to identify areas where we can help improve the services provided by the IRS.

People often ask why a person would willingly volunteer to do the difficult and time-consuming work that we do for TAP. My response is that we are dedicated to being a part of the solution and to provide a voice to the millions of people interacting with the IRS every day. While we voluntarily give our time and resources, it is important that TAP receives the necessary support to perform outreach activities and to effectively collaborate with our members, IRS staff, and taxpayers.

The IRS has embraced technology with their Future State goals, which includes providing more tax services online for taxpayer accessibility via computer and mobile devices at any time. As the transition from providing services in-person to providing services online occurs, I will lead TAP to look for new ways to support the IRS in its commitment to ensure those who require in-person service and those who are attempting to transition to the online platform are assisted.

Just as the IRS is moving forward with technology, TAP has been building a social media presence to reach out to taxpayers at the grassroots level. To leverage our social media presence, TAP has created training and guidance tools for members to effectively utilize social media to interact with taxpayers. This is just one of many ways TAP is looking to improve to ensure efficiency and continuity as members cycle through the committee.

Our hard work to improve the IRS is tempered by the knowledge that if our recommendations require funding or human resources to implement, they will face greater internal scrutiny based on limited resources and potentially be not adopted. We craft our referrals carefully to ensure that we identify a fix within the various constraints that will provide the most positive impact for taxpayers. As the IRS works to upgrade its technology we believe TAP's recommendations will have a greater impact on improving the customer service provided by the IRS.

In addition, I must recognize the amazing staff of professionals at the IRS that work tirelessly to provide the TAP the information, tools, and resources necessary to sustain the work of our committee in order to produce referrals. Our Panel cannot provide its best without these dedicated employees who, not coincidentally, ensure we meet the FACA requirements.

While I am looking forward to the potential this new TAP year will bring, I am sad to say goodbye to the members finishing their terms of service with TAP. They leave behind a legacy of integrity and high standards. I am excited to continue working with our new and continuing members. Much work has been accomplished this year, and I expect nothing less for the coming year. I look forward to meeting the new members who will bring fresh perspectives and new insights to our committee. We will do great things together as we listen to taxpayers and work to *Improve the IRS*.

Holly Hoffman  
2018 National TAP Chair

## Appendix A: Taxpayer Advocacy Panel Members

Member	State	Project Committee
Atkinson-Samms, Shirley	Utah	Special Projects
Azzaro, Alice	Florida	Toll-Free Phone Lines
Basciano, Dawn	California	Taxpayer Communications
Bemis, Ellen	Maine	Taxpayer Communications
Bennett, Ralph	Washington	Notices and Correspondence
Berry, Josiah	Indiana	Taxpayer Assistance Centers
Bolin, Timothy	Wyoming	Toll-Free Phone Lines
Brookens, Michelle	Illinois	Taxpayer Assistance Centers
Buchanan, David	Mississippi	Notices and Correspondence
Burrows, Alyssa	Pennsylvania	Notices and Correspondence
Christensen, Richard	Idaho	Taxpayer Assistance Centers
Davis, Kathy	New Mexico	Toll-Free Phone Lines
Doak, Penny	Montana	Notices and Correspondence
Dorsey, Tasheka	Louisiana	Taxpayer Assistance Centers
Florence, Mary	Missouri	Special Projects
Frausto, Victor	Texas	Special Projects
Green, William	Delaware	Special Projects
Hall, Scott	Kentucky	Taxpayer Communication
Herman, Richard	California	Special Projects
Hirschfeld, Heidi	New York	Tax Forms and Publications
Hoff, Gary	Arkansas	Taxpayer Assistance Centers
Hoffman, Holly	Wisconsin	Taxpayer Assistance Centers
Holley, Joseph	West Virginia	Taxpayer Assistance Centers
Horton, Felicia	Kentucky	Taxpayer Assistance Centers
Hower, Angel	Iowa	Toll-Free Phone Lines
Hunter, Ashley*	Texas	Toll-Free Phone Lines
Hunter, Jeri	Nebraska	Notices and Correspondence
Hutchins, MiCoya	New Hampshire	Notices and Correspondence



Member	State	Project Committee
Illickal, Manoj	New York	Taxpayer Assistance Centers
Jenks, Kathleen	Vermont	Tax Forms and Publications
Jones, David	Texas	Taxpayer Assistance Centers
Kasal, Millicent	Minnesota	Taxpayer Communications
Keeton, Collette*	Georgia	Special Projects
Kurth, Paul	District of Columbia	Special Projects
Lubell, Paul	Maryland	Tax Forms and Publications
Lumbra, Jon*	Massachusetts	Taxpayer Assistance Centers
Luu, Sonny*	Georgia	Tax Forms and Publications
Manasa, Harold	North Carolina	Toll-Free Phone Lines
Martin, Joseph	Missouri	Taxpayer Communications
Mason, Kimberly	Illinois	Taxpayer Communications
Mason, William	Tennessee	Tax Form and Publications
McPhilamy, Sean	Alaska	Toll-Free Phone Lines
Meade, Larry	California	Special Projects
Medina, Loren	California	Tax Form and Publications
Nelson, Diana	Ohio	Notices and Correspondence
Ogden, Joan	Utah	Toll-Free Phone Lines
Oliver, Zanobia	South Dakota	Toll-Free Phone Lines
Olsen, Sheila	Oklahoma	Taxpayer Communications
Persons, Daniel	New York	Toll-Free Phone Lines
Petersen, Kristen	Colorado	Special Projects
Pierre, Kimberly	Texas	Toll-Free Phone Lines
Prober, Joan*	New Jersey	Notices and Correspondence
Quillen, Victor	Tennessee	Notices and Correspondence
Reese, Gail	Arizona	Taxpayer Communications
Sakoff, Sophia	Oregon	Special Projects
Shah, Jimit*	New York	Toll-Free Phone Lines

Member	State	Project Committee
Smolnik, Dan	Connecticut	Taxpayer Communications
Sowell, James	Florida	Taxpayer Communications
Spain, Angela	California	Notices and Correspondence
Thompson, Sallie	New York	Tax Forms and Publications
Torres, Jacob	Puerto Rico	Tax Forms and Publications
Tsujimura, Ruth	Hawaii	Taxpayer Communications
Wallace, Scott	Nevada	Taxpayer Assistance Center
Walker, Michele*	Michigan	Tax Forms and Publications
Weeks, Julianna	South Carolina	Special Projects
Wennermark, Susan	Rhode Island	Notices and Correspondence
Wilson, LeAnna	Kansas	Tax Forms and Publications
Xu, Shirley	Virginia	Tax Forms and Publications
* Resigned during the TAP year		

## Appendix B: Taxpayer Advocacy Panel IRS Staff

Name	Position Title	Location
Javier Hernandez	Acting TAP Director	Pennsylvania
Kevin Brown	Management Assistant	District of Columbia
Gretchen Swayzer	Program Analyst	Texas
Kudiratu Usman	Program Analyst	District of Columbia
<b>TAP East</b>		
Cedric Jeans	TAP Program Manager	Tennessee
Rose Babb	Management Assistant	New York
Robert Rosalia	Program Analyst	New York
Otis Simpson	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
Lisa Billups	Program Analyst	Texas
Gilbert Martinez	Program Analyst	Texas
Matthew O'Sullivan	Program Analyst	California
Antoinette Ross	Program Analyst	District of Columbia

## Appendix C: TAP Committee Designated Federal Officers

Designated Federal Officer	Location
Cedric Jeans, Chief, TAP East	Tennessee
Notices and Correspondence	
Taxpayer Forms and Publications	
Toll-Free Phone Lines	
Susan Jimerson, Chief, TAP West	Washington
Special Projects	
Taxpayer Assistance Centers Improvement	
Taxpayer Communications	

## 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 Counselling 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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