

## **TAXPAYER ADVOCACY PANEL BYLAWS**

The following Bylaws will govern the operations of the Taxpayer Advocacy Panel (hereinafter TAP). Notwithstanding anything to the contrary in the Bylaws, the TAP will operate in accordance with the Federal Advisory Committee Act (FACA) and its implementing regulations, and with the TAP Charter, as the same may be amended from time to time.

### **Section I. PURPOSE**

The TAP is an advisory body to the Secretary of Treasury, the Commissioner of Internal Revenue, the National Taxpayer Advocate, and the IRS Operating Division Commissioners.

The TAP shall provide a taxpayer perspective to the Internal Revenue Service (IRS) on tax administrative programs as they relate to customer service. The TAP shall provide listening opportunities for independent taxpayer comments, and through grassroots outreach efforts to identify opportunities to improve IRS customer service. The TAP shall serve as a focus group to provide suggestions and recommendations directly to IRS management on IRS strategic initiatives. The TAP shall focus primarily on issues that fall within the jurisdiction of the Wage & Investment and Small Business/Self-Employed Operating Divisions but may involve other activities as requested by the IRS or Taxpayer Advocate Service (TAS).

The Mission of the TAP is to “Listen to taxpayers, identify taxpayers’ issues, and make suggestions for improving IRS service and customer satisfaction.”

The TAP Vision Statement is “Citizen Volunteers Valued for Improving IRS Services.”

### **Section II. AUTHORITY**

The establishment and operation of the TAP is based on President Clinton’s remarks on Internal Revenue Service Reform, 33 Weekly Comp. of Pres. Doc. 1543 (Oct. 10, 1997), and the authority to administer the laws of the Internal Revenue as conferred upon the Secretary of the Treasury, pursuant to section 7801 of the Internal Revenue Code and delegated to the Commissioner of Internal Revenue.

The TAP operates under the provisions of the FACA, as amended, 5 U.S.C. App. 2. The TAP charter is on file on the FACA Database. As of the initial adoption of this document, it can be found at <http://facadatabase.gov>.

### **Section III. MEMBERSHIP**

The TAP membership will consist of not more than 83 citizen volunteers who represent a cross-section of the taxpaying public. Beginning in 2014, the TAP membership will, to the extent possible, coincide with the number of TAS Local Taxpayer Advocates (LTAs) in the country. If the number of LTAs changes, the number of TAP member positions will change as well. This representation is described in the TAP charter, which may be updated from time to time by the IRS. Members serve three-year terms, staggered so that each year approximately one-third of the members are replaced.

#### **A. Qualifications**

Member volunteers are required to be U.S. citizens, be current on their federal tax obligations, and pass an FBI background check. Members cannot be federally-registered lobbyists. Current Department of Treasury or IRS employees cannot serve on the panel. Former Department of Treasury or IRS employees and former TAP members must have a three-year separation from prior service to be considered for appointment.

Members must be able to travel to meetings, have access to email and the Internet, and serve without payment for their services with the exception of approved travel reimbursement to attend TAP meetings or conduct outreach activities. Members are required to read and sign a Standards of Ethical Conduct/Volunteer Agreement and Member Position Description.

#### **B. Recruitment and Appointment**

A recruiting campaign is conducted each year to fill the vacancies of departing members and alternates. Applicants apply on line by completing the TAP member application on the TAP website [www.improveirs.org](http://www.improveirs.org).

IRS TAP staff review and rank all applications to determine the most qualified candidates. The top applicants for each location will be interviewed prior to preliminary selection by the TAP Director. In making selection recommendations, consideration is given to demographic balance in order to ensure all segments of the population are adequately represented on the panel. The National Taxpayer Advocate and the Commissioner of Internal Revenue submit final selection recommendations to the Department of Treasury for approval. At the same time, and with the same process, alternate members are appointed who may be considered for vacancies that open in their state/territory.

#### **C. Vacancies and Alternate Members**

At the discretion of the TAP Director, vacancies for unexpired terms can be filled by appointment of an alternate to become a new member. The newly-appointed member serves a three-year term starting the following TAP Year in addition to time remaining in the current year of the appointment.

Alternates may be considered to fill vacancies that occur at the expiration of existing members' three-year terms. Selection as an alternate does not ensure being appointed to the TAP. Alternates do not participate in voting, deliberation or discussion until appointed. Alternates may attend any open meetings, but are treated as members of the public during these sessions.

#### **D. Resignations and Termination of Membership**

TAP members may resign at any time by notifying the TAP Chair and TAP Director.

A TAP member may be removed from the panel for cause by the Assistant Secretary of the Treasury for Management upon the written recommendation of the TAS Executive Director Systemic Advocacy (EDSA) and the TAP Director. Reasons for potential TAP membership revocation include violation of terms outlined in the Standards of Ethical Conduct/Volunteer Agreement, Member Position Description, or failure to meet member expectations detailed in the current Member Handbook.

#### **E. Duties**

Member duties and responsibilities are outlined in the TAP Member Position Description and Member Handbook, and may change from time to time as needed to fulfill the mission of TAP.

### **Section IV. STRUCTURE**

#### **A. Oversight and Support**

The TAP is funded by TAS and supported by the Office of Systemic Advocacy. The EDSA is the IRS executive responsible for the guidance and oversight of the TAP. The TAP Director reports to the EDSA and serves as the Designated Federal Officer (DFO) for the TAP and senior manager for the TAP staff. These relationships may change from time to time as determined by the IRS.

TAS employees support the work of the TAP. The level of staffing support is determined by the EDSA. Currently, staffing consists of the TAP Director, two program managers, and assigned staff to provide technical and administrative support for the panel. The TAS TAP staff will generally serve as a liaison to facilitate communication and the transmittal of information between the Panel members and the IRS.

The National Taxpayer Advocate provides an allocation each year from the TAS budget for TAP operations. Expenses related to the operation of the TAP (staffing, travel, training, outreach, supplies, printing, etc.) are included in the TAP budget administered by the EDSA and TAP Director. Travel expenses may require additional approval based on existing fiscal guidelines.

#### **B. Committees**

The Joint Committee provides governance and oversight of all committees, approval of recommendations to the IRS, adoption of policies and operating procedures, and other issues that affect the TAP members as a group. The TAP Chair and Vice-Chair, project

committee chairs, and chairs of any additional committees form the Joint Committee. The TAP Director is the DFO for the Joint Committee. The Joint Committee also has final review and approval of submissions from TAP to the IRS.

TAP is formed of several committees, covering project and internal TAP concerns. Each project committee will address grassroots issues submitted by taxpayers as well as issues identified by TAS or the IRS that will benefit from TAP member feedback. Through grassroots and targeted outreach efforts, TAP members will serve as a vehicle for capturing citizens' issues related to IRS customer service and will prioritize those issues to be worked in the project committees.

The Joint Committee, TAP Director, and EDSA will periodically review the committee structure and assignments to ensure that they continue to meet the TAP mission. Changes to the existing committee structure are subject to approval by the National Taxpayer Advocate. Each year, TAP staff assign TAP members to project committees based on a combination of self-selection, member skills, geographical representation, and experience.

Each project committee is supported by a specific IRS TAP field office. This field office is responsible for oversight, coordination, and support for the work of the committee and its members. Each project committee is also assigned a DFO who is responsible for ensuring that FACA guidelines are followed and the interests of the agency are protected. The project committees may also form subcommittees to work parts of their projects.

### **C. Leadership**

Prior to the end of the current TAP year, panel members will elect from the returning members a TAP Chair and TAP Vice-Chair for the following year. During the initial meeting of the new TAP year, each project committee will elect a chair and vice chair. All chairs and vice-chairs serve one-year terms. All members currently in good standing are eligible to vote for TAP Chair and TAP Vice-Chair. Project committee or Ad Hoc committee elections are only open to members of the committee.

Elections consist of a one-member, one-vote process with the candidate receiving the most votes declared the winner. As more than two members may stand for these positions, a simple majority (50 percent + 1 vote) of those voting is not required for winning an election.

In the event that the TAP Chair position becomes vacant, the TAP Vice-Chair will assume the responsibilities of TAP Chair. If the TAP Vice-Chair position becomes vacant, a special election will be held to fill the TAP Vice-Chair position. Project Committee Chair and Vice-Chair vacancies will be filled within the project committee as appropriate.

## **Section V. MEETINGS**

The work of the TAP is conducted primarily through monthly teleconference meetings and one face-to-face meeting per year for each committee if sufficient funding is available. The committees schedule the times and dates for their teleconferences and face-to-face meeting. Teleconferences are generally monthly, but can be scheduled as frequently as needed to accomplish the business of the committee. Subcommittees can schedule conference calls at their discretion.

The TAP membership shall meet annually at the beginning of the TAP year for a Business Meeting. If travel is not possible, based on funding and budgetary guidelines, the annual meeting will be held virtually.

### **A. Open Meetings**

In accordance with the FACA, unless otherwise determined in advance, all project committee meetings will be open to the public. FACA guidelines require a notice of each open meeting be published in the Federal Register at least 15 calendar days before the meeting. Subcommittees of project committees or other working groups do not need a Federal Register notice because their work and recommendations will be reviewed and discussed in an open meeting of the full project committee.

### **B. Attendance**

A member who is unable to attend regularly scheduled committee or subcommittee meetings will not be meeting their commitment to the program as outlined in the Member Handbook and should consider resignation. If attendance becomes an issue, the TAP Director and TAP Chair in conjunction with the appropriate project committee chair will determine if the absence affects TAP performance and may consider recommending removal of the member as specified in Section III-D.

### **C. Decision Making Process**

Each project committee will establish a quorum level which must be met in order for decisions to be made. In general, committees, subcommittees and their members use the process of consensus decision making (general agreement among the members of the group). Consensus decision making notwithstanding, any decision duly made and recorded during an open meeting where quorum has been met may not be revisited/revised except during another open meeting of the same committee that has met quorum.

## **Section VI. COMMUNICATION, RECORDS and REPORTS**

### **A. Communication**

Members communicate primarily by teleconference, phone and email, but use whatever means of communication is most appropriate. Members and staff also utilize TAPSpace, an interactive website and internal tool for all members and staff to post and retrieve information relevant to committees, members, IRS activities, or other news.

## **B. Records**

All documents, reports and other materials prepared by or submitted to the TAP constitute official governmental records and must be maintained in accordance with General Services Administration and FACA requirements. Minutes of open committee meetings and other information related to the TAP is available to the public on the TAP website [www.improveirs.org](http://www.improveirs.org). Additional information about TAP meetings, costs, reports, recommendations, and members may be found on the FACA Database, currently available at <http://facadatabase.gov>.

## **C. Reports**

The TAP Charter requires a written report to be prepared annually to include a summary of the TAP's activities and recommendations during the preceding year. The TAP develops this report to highlight the panel's accomplishments and recommendations made to the IRS. The TAP Chair has primary responsibility for preparing the report, but may request the assistance of other TAP members, committees, and staff, or create an ad hoc committee to prepare the report. Each Annual Report can be accessed at [www.improveirs.org](http://www.improveirs.org).

## **Section VII. ADOPTION OF BYLAWS and SUBSEQUENT AMENDMENTS**

These Bylaws shall be adopted by an affirmative majority of votes cast by the TAP Membership after approval of the draft by the TAP Joint Committee, TAP Director, the IRS Office of Chief Counsel, and the EDSA.

Amendments to the bylaws may be requested by any TAP member, TAP Staff, or relevant function within the IRS (e.g., Office of Chief Counsel, EDSA, etc.). The TAP Director will review all proposed amendments and submit them to the TAP Joint Committee with recommendations. The Joint Committee will approve or reject by consensus. If approved, the changes are reviewed for approval by the IRS Office of Chief Counsel and the EDSA, and if approved by these offices, shall be put to a vote of the TAP Membership. An affirmative majority of votes cast by the TAP Membership shall be required to amend the bylaws.