



**Taxpayer  
Advocacy Panel**  
IMPROVING THE IRS



# 2011 ANNUAL REPORT





To: Timothy F. Geithner  
Secretary of the Treasury

Douglas Shulman  
Commissioner of Internal Revenue

Nina E. Olson  
National Taxpayer Advocate

Subject: TAP 2011 Annual Report

The Taxpayer Advocacy Panel (TAP) began 2011 with its customary focus on grassroots methods to help improve the customer experience when dealing with the Internal Revenue Service (IRS). TAP members were active in advocating for systemic change to help improve the IRS. In addition to addressing issues identified by taxpayers, which will be detailed further in this report, the TAP completed a comprehensive multi-year report addressing concerns about the correspondence examination process.

As a Federal Advisory Committee, the TAP underwent several cost cutting measures during 2011 to address the federal budget deficit. One of the primary results of this was that the TAP leadership, the National Taxpayer Advocate and the TAP staff took a hard look at the process used by the TAP to achieve its mission. This introspection led to a significant restructure of the TAP and the TAP process. From March 2011 through November 2011, TAP members participated in various meetings and telephone conferences to refine the “new” TAP process. The result of these efforts was a process focused more closely on identifying issues directly from the American public (commonly called “Outreach” within TAP) and on involving the IRS in problem identification and resolution earlier in the process. Furthermore, the new TAP process should enhance the systemic improvements brought about by the TAP. A more detailed analysis of the procedural changes is included in this report.

Although they have always been an important part of what TAP members do, outreach activities will become more of a priority in 2012 and beyond. To ensure that this

happens, the new TAP process includes formation of an Outreach Committee led by the National Vice- Chair to support TAP members in reaching out to the American taxpayer.

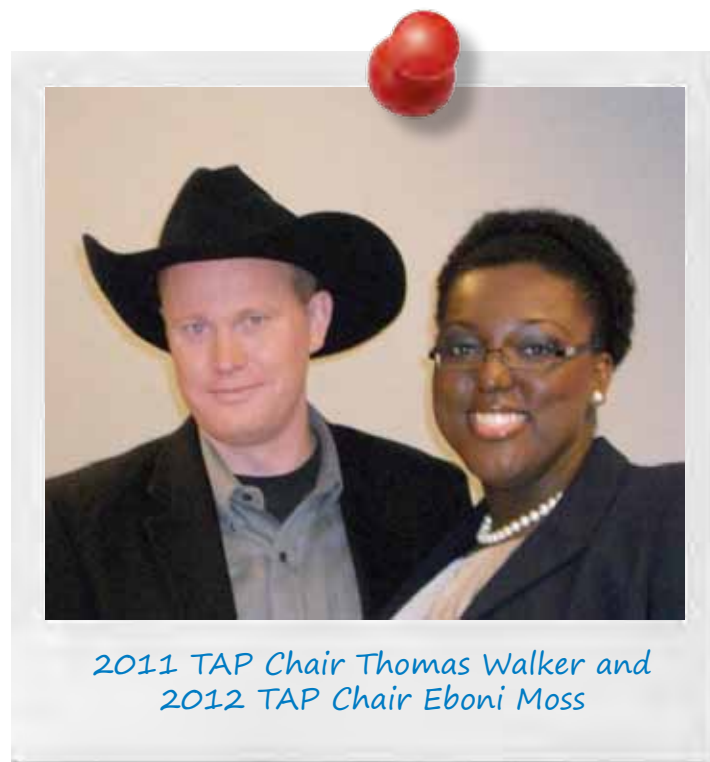
Although 2011 was a year of change for the TAP, panel members continued to uphold the TAP's mission and worked with taxpayers across the country to improve the IRS.

The accomplishments outlined in the 2011 TAP Annual Report show the difference that the Panel made to taxpayers, as well as the progress it will continue to make in coming years.

The accomplishments outlined in the 2011 TAP Annual Report show the difference that the Panel made to taxpayers, as well as the progress it will continue to make in coming years.

Thomas L. Walker, 2011 TAP Chair

Eboni N. Moss, 2012 TAP Chair



# Contents

TAP 2011 Annual Report .....	i
Introduction.....	1
TAP Objectives and Scope.....	3
2011 TAP Map .....	3
TAP Member Responsibilities.....	5
Outreach: How TAP Listens To Taxpayers .....	7
Taxpayer Advocacy Panel Social Media Highlights: 2011 .....	8
TAP 2011 Organizational Change Summary.....	9
2011 TAP Area and Project Committee Accomplishments .....	13
TAP Area and Project Committees Organization.....	13
TAP Issues and Projects Touch Many IRS Functions.....	14
TAP Made 66 Recommendations to the IRS.....	15
TAP Area Committees Elevated 41 Recommendations .....	17
IRS Response to TAP Area Committee Recommendations.....	19
TAP Project Committees Were Focused and Productive in 2011.....	20
2011 Annual Report Special Events .....	23
TAP Elects New Leaders for 2011 .....	23
TAP Annual Conference .....	23
TAP Recruitment Drive .....	25
TAP Issues 2010 Annual Report.....	26
TAP Launches New Websites .....	27
TAP Assists IRS with Earned Income Tax Credit Awareness Day.....	27
TAP Joint Committee Meets in Seattle .....	28



TAP Reaches Out at Tax Forums .....	29
TAP Chair Lends a Citizen Voice to IRS Live Webinar.....	30
TAP Committee Contributes to IRS Award Recognition .....	31
Taxpayer Expectations/Customer Experience Focus Group.....	31
TAP Recommendations May Take Time to Effect Change .....	32
Taxpayer Suggestions Approved by the IRS .....	33
Improving Taxpayer Experience .....	33
Forms and Publications.....	34
Education.....	36
Systemic Advocacy.....	37
IRS Reconsideration of Prior Year Recommendations .....	38
Chair Reports .....	39
Area 1 Committee.....	39
Area 2 Committee.....	41
Area 3 Committee.....	43
Area 4 Committee.....	47
Area 5 Committee.....	51
Area 6 Committee.....	53
Area 7 Committee.....	55
Communications Committee .....	57
Earned Income Tax Credit (EITC) Committee .....	59
Notices Committee .....	61
Correspondence Examination Practitioner Engagement .....	65
Correspondence Examination Toll-Free .....	69

Taxpayer Assistance Center (TAC) Committee .....	73
Tax Forms & Publications (TF&P) Committee .....	77
Volunteer Income Tax Assistance (VITA) Committee .....	81
Appendix A: Taxpayer Advocacy Panel Members January 2011.....	85
Appendix B: 2011 Taxpayer Advocacy Panel IRS Staff .....	89
Appendix C: 2011 TAP Area Committee IRS Designated Federal Officers .....	91
Appendix D: 2011 TAP Project Committee IRS Program Owners.....	93
Appendix E: 2011 TAP Recommendation Status Definitions.....	95
Appendix F: Acronyms.....	97
TAP Geographic Committee Map (Text Version).....	101
Notes .....	103

This page was intentionally left blank



## Introduction

The Department of the Treasury (Treasury) created the Taxpayer Advocacy Panel (TAP) in 2002 in response to a review of IRS advisory committees. The TAP's predecessor, the Citizen Advocacy Panel, operated in ten states. In 2002, Treasury recommended a nationwide expansion of the Citizen Advocacy Panel based on the contributions of the earlier panel, and renamed it the Taxpayer Advocacy Panel. The TAP is an independent advisory committee and operates under the ground rules defined by the Federal Advisory Committee Act (FACA) to ensure that advice by advisory committees is objective and accessible to the public.

The Treasury, the IRS, and the National Taxpayer Advocate oversee the TAP. The Taxpayer Advocate Service (TAS) provides funding and technical, administrative, and clerical support essential to accomplish the TAP's objectives.

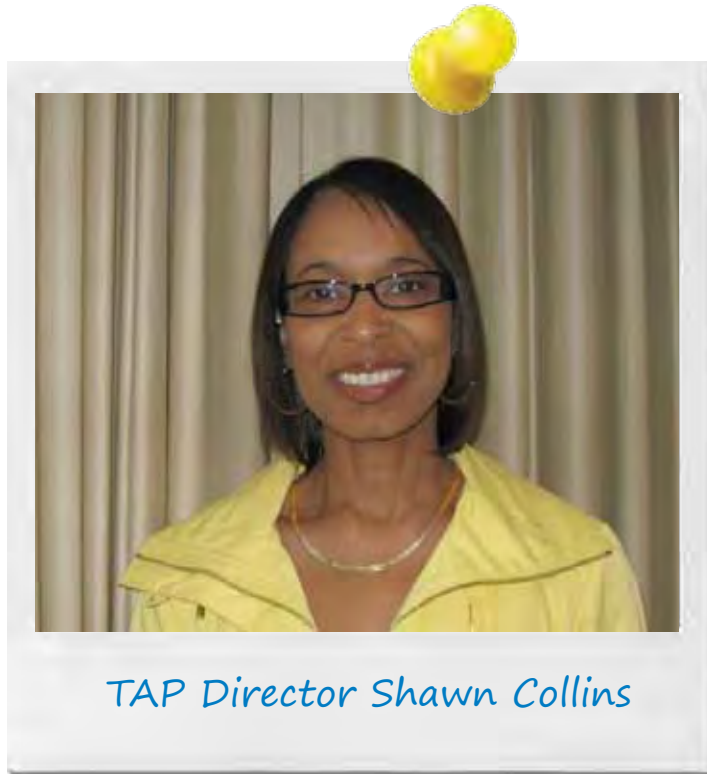
The TAP members represent all 50 states, the District of Columbia, and Puerto Rico. The 2011 Panel consisted of 102 citizen taxpayers. Treasury appoints each TAP member for a three-year term. New panel members replace approximately one-third of the panel each year after a recruitment program each spring. The TAP website [Improveirs.org](http://Improveirs.org) details the recruitment process.

The TAP members represent diverse experiences, skills, backgrounds, and interests. They are:

- Full-time employees working for both the public and private sectors;
- Retirees;
- Volunteers with other organizations, including AARP/Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA);
- Small business owners and self-employed individuals;

- Fathers, mothers, grandparents; and
- Citizens who care about the United States and want to help make it a better place to live and work.

A listing of 2011 TAP members can be found in Appendix A of this report.

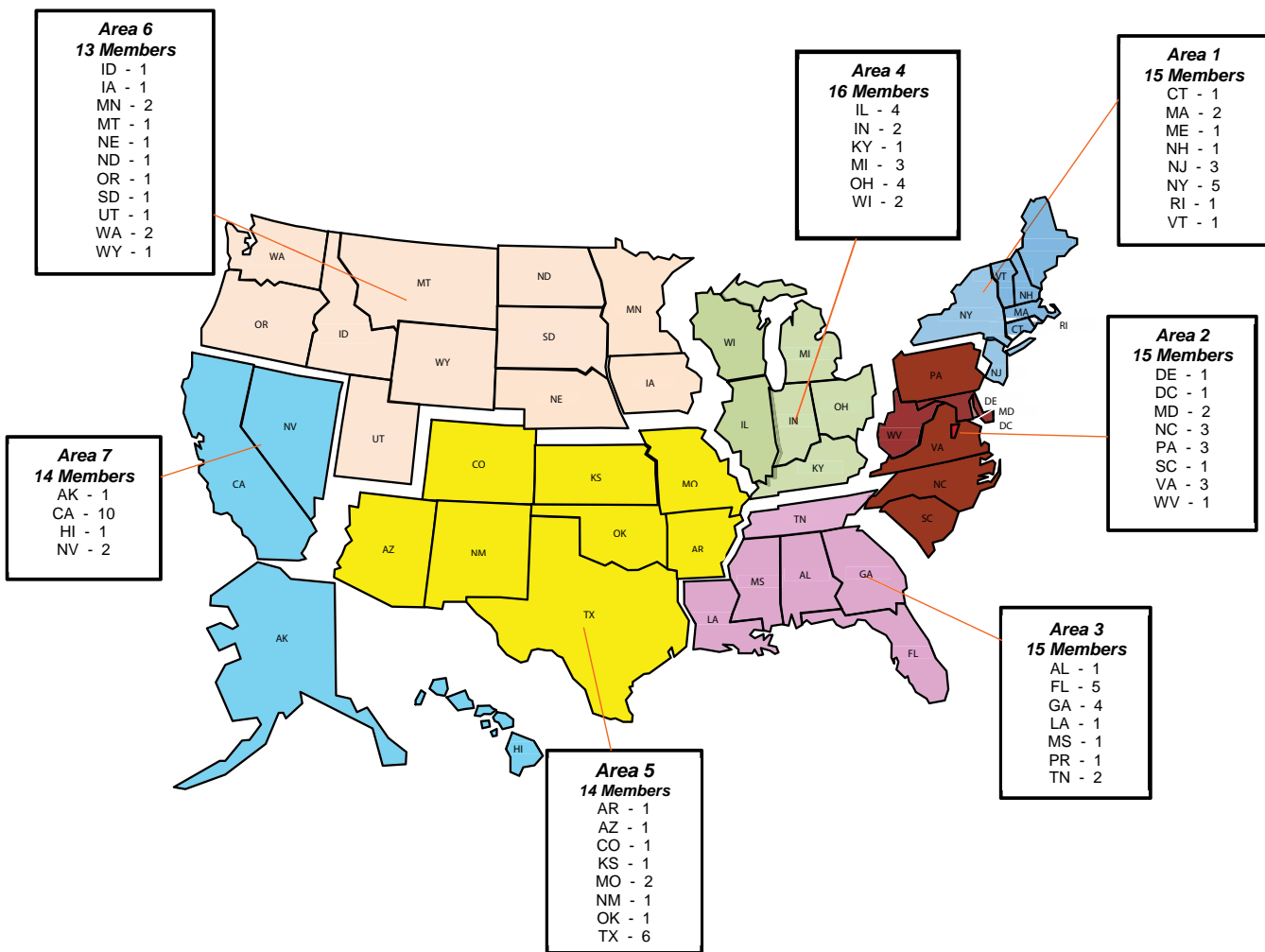


# TAP Objectives and Scope

The TAP provides a taxpayer's perspective on critical tax administrative programs and helps to identify grassroots tax issues. The TAP provides listening opportunities for independent taxpayer comments and suggestions regarding IRS service and customer satisfaction, and has direct access to the appropriate operating divisions. The TAP focuses primarily on issues that fall within the jurisdiction of the Wage & Investment (W&I) and Small Business/Self-Employed (SB/SE) operating divisions.

## 2011 TAP Map

102 Member Positions





This page was intentionally left blank

# TAP Member Responsibilities

Each TAP member had the following responsibilities in 2011:

- Participate on one of seven geographically-based Area Committees. The TAP members represent their home states. The Area Committees identify taxpayer concerns, research the issues and improvement opportunities with the IRS, and elevate recommendations to IRS management. Area Committees operate in a bottom-up fashion, focusing on taxpayer issues and concerns;
- Participate on one of eight Project Committees. The IRS program owners define the scope of work for seven of the eight Project Committees. The Project Committees work the projects, develop project recommendations, and forward these recommendations to IRS management. Project Committees operate in a top-down fashion focusing on the IRS issues and project support requests;
- Conduct individual outreach activities with the taxpaying public and paid tax preparers to identify grassroots taxpayer issues and serve as a listening post for the IRS;
- Participate in team events with the various departments of the IRS to interface with the taxpaying public including: Town Hall meetings, Tax Preparer forums, and TAS outreach events;
- Attend the one-week annual TAP meeting in Washington, D.C.;
- Attend one two- to three-day meeting for their Project Committee, typically held in the first part of the year;
- Participate in monthly telephone conferences with team members from the Area and Project Committees to address and work on program issues and assignments; and
- Participate in additional special project events associated with Area and Project Committee assignments.

This volunteer work typically requires from 300 to over 500 hours per year for panel members. Additional time is required for TAP members in team leadership positions.



*TAP Members at work*



## Outreach: How TAP Listens To Taxpayers

During 2011, the members told the TAP story to a wide variety of individual taxpayers and organizations both large and small with participation in more than 1,500 outreach events and potential interaction with more than 5.2 million members of the taxpaying public. These outreach events were also used to identify taxpayer issues and concerns with the IRS. The key objective of the TAP outreach program is to identify issues that can affect a large group of taxpayers. Another important objective is to address issues for improved work processes and forms and documents within the IRS.

The TAP does not work on legislative issues or with individual tax returns. The TAP refers taxpayers with legislative issues to their local Congressional representatives and refers individuals with specific issues dealing with their own tax returns directly to the IRS or to the TAS.

The following table summarizes the wide-ranging outreach activities conducted by the TAP members in 2011. Notable events included individual one-on-one events, large audience programs, social networking media, and mass media events that reached hundreds and thousands of the taxpaying public simultaneously

Outreach Event	Number of Events	Estimated Total Audience
Individual or Small Group Contact	1,056	8,087
Speeches and Presentations	222	12,792
Internet	29	1,011,703
Media Articles <sup>1</sup>	28	440,234
Seminars	57	2,893

Outreach Event	Number of Events	Estimated Total Audience
Media Interviews <sup>1</sup>	12	3,202,337
Fairs and Expo Booths	23	40,144
Correspondence	22	954
Earned Income Tax Credit (EITC) Day	28	167
Forums	1	8
Tax Forums	6	17,300
Other	104	542,870
<b>TOTAL</b>	<b>1,588</b>	<b>5,279,489</b>

<sup>1</sup> These estimated totals are based on data collected from TV and radio stations and reflect market share or potential audience.

[Figure 1.](#) Summary of Outreach Efforts by TAP Members during 2011

## Taxpayer Advocacy Panel Social Media Highlights: 2011

In 2011, TAP utilized the social media channels of the TAS to more broadly distribute information online about TAP and highlight key initiatives and milestones throughout the year. TAS distributed more than 25 posts on its Facebook page and more than 35 tweets via its Twitter account about TAP activities.

Social media posts on the TAS Facebook and Twitter channels focused on driving traffic to [Improveirs.org](http://Improveirs.org), as well as highlighting the 2011 TAP membership recruitment period, TAP's 2010 Annual Report, and the recommendations submitted to the IRS for improving taxpayer service. Facebook and Twitter posts also encouraged taxpayers to participate in TAP teleconferences and to submit suggestions via the online "Speak Up!" comment form.

In addition, TAS distributed two social media releases (SMR) on behalf of TAP in 2011. SMRs, which are shortened online versions of news releases, are optimized for search engines and helped drive traffic to [Improveirs.org](http://Improveirs.org). In 2011, these SMRs promoted the 2011 TAP membership recruitment period and TAP's 2010 Annual Report.



A Quick Response Code (QR Code) was created for TAP to provide quick and effortless access to [Improveirs.org](http://Improveirs.org) when it is scanned by smart phones and other devices with QR readers. The QR code will be displayed on all of TAP's printed promotional products, marketing materials, and reports.

## **TAP 2011 Organizational Change Summary**

During 2011, the TAP leadership team, working in conjunction with TAP members, developed an organizational structure that would lead the panel toward continued success in the future. Similar to many other organizations in the government, the panel needed to take a hard look at how it was structured and how it worked to deliver value for the taxpayers it represents. Although the way in which TAP conducts business has changed, its mission, which is to partner with the IRS and look for ways to improve the organization, remains the same.



First, the TAP organization, which previously reported directly to the National Taxpayer Advocate, will report to the TAS Executive Director Systemic Advocacy (EDSA) in 2012. This effort will result in better support to the TAP organization, staff, and panel members by creating more opportunities for the EDSA to be involved in addressing issues identified and elevated by the TAP members. The size of the TAP membership will be reduced from 102 members in 2011 to 82 in 2012, and eventually 74 in 2013, to be aligned with the number of Local Taxpayer Advocates (LTAs).

Furthermore, the realignment will allow the TAP to become an integral part of some Systemic Advocacy (SA) projects and teams that will benefit by the TAP providing input from the taxpayer's perspective. This will strengthen the TAP's involvement in SA projects and the Most Serious Problems (MSP) identified in the National Taxpayer Advocate's Annual Report to Congress. TAP analysts will be part of the SA projects and teams and be on the lookout for information related to TAP work. In return, each TAP project committee will have, in addition to support from their TAP analyst and Designated Federal Officer (DFO), the TAS Advocacy Portfolio advisor and an SA Analyst. TAP members and TAP analysts will have the support they need to get the best information available to influence service change.

Based on the National Taxpayer Advocate's new vision for the TAP program, the TAP Joint Committee met in July 2011 to redesign the TAP structure and develop a new process flow for TAP issues. Following that meeting, the TAP leadership team explained the revised process to all members and obtained feedback. The feedback was extremely positive and the revised structure and operating procedures were finalized in September 2011. With these new procedures in place the TAP will work differently in 2012. Instead of working on a large number of individual issues in Area committees, TAP members prioritized the issues received into major categories to work in Project Committees. This will allow TAP members to focus on larger systemic issues in partnership with SA and the IRS to improve products and services for a larger number of taxpayers.

The TAP Leadership, the National Taxpayer Advocate, and IRS executives agreed upon eight Project Committees for 2012. These are: Bankruptcy Compliance, Face-to-Face Service Methods, Refund Processing Communications, Return Processing Delays, SB/SE Decreasing Non-Filers, Tax Forms & Publications, Taxpayer Burden Reduction, and

Toll-Free. The TAP and TAS staff will conduct research and data builds to identify all the issues that may relate to a topic to consider including in the project. The TAP analysts will be the liaison between the Project Committees and the support team consisting of SA Portfolio Advisors, DFO, and IRS subject matter experts (SME). TAP analysts will provide the committees with information related to their project and if the committee has questions or requests additional information the analyst will use the support team as a resource to get the information.

This approach will provide the TAP committees with complete information from all sources so they will be informed of all the issues to consider related to the project they are working. TAP leadership will make sure that information is being shared both to and from the committees. When the Project Committees have recommendations to submit to the IRS they will prepare Project Committee Recommendation Reports for Joint Committee review and approval before submission to the IRS. After Joint Committee approval, the TAP database analyst will forward the recommendation to the IRS for consideration.

TAP will continue to receive issues via outreach, [Improveirs.org](http://Improveirs.org), and the TAP toll-free line as in prior years. The TAP staff will load the issues to the TAP Systemic Advocacy Management System (SAMS) database. The TAP screening committee will conduct a monthly review of the issues to determine if the issue meets TAP criteria and should be categorized for consideration as a TAP Project. TAP members are expected to conduct outreach events and activities to listen to taxpayers and identify taxpayers' issues, concerns, and suggestions for the IRS. TAP members and staff will work with the LTA and TAS Communications and Liaison (C&L) staff to identify and enhance outreach opportunities.

Although the changes to the organizational structure of the TAP and the way it conducts business were significant, leadership and members felt it was the right thing to do and the right time to do it. As previously mentioned, these changes will enable the TAP to continue to meet its core mission and to advance its business processes, enabling it to meet its mission more efficiently and with continued quality. The future looks bright and the members of the TAP are ready to meet the challenges that lay ahead and to make sure the voices of the taxpayers of the United States are heard.

This page was intentionally left blank



# 2011 TAP Area and Project Committee Accomplishments

## TAP Area and Project Committees Organization

The seven TAP Area Committees are charged with soliciting comments from the taxpaying public on experiences and improvement opportunities for the IRS. The Area Committees review these comments, identify the most promising opportunities, research the taxpayer issues, and make appropriate recommendations to the IRS. This work process is driven by the taxpaying public.

The TAP Area Committees are organized by seven regions in the United States and have between 13 and 16 members per committee. The TAP map shown on page three provides additional detail on the Area Committee geographic structure.

There are eight 2011 TAP Project Committees. Seven of the eight Committees work on projects defined by IRS program executives. Each committee has between 12 and 16 members from around the country. The Project Committees work with the IRS to define problems and then develop recommendations to address the topics identified by the IRS. This work is a top-down process directed by IRS management. The IRS values TAP efforts on IRS-defined projects. The TAP members bring a variety of backgrounds and thinking which can lead to fresh approaches that may not be apparent to the internal IRS organization.

The eighth Project Committee works on internal TAP communication opportunities including member feedback, TAP work processes, TAP web products, and TAP documentation standards.

## TAP Issues and Projects Touch Many IRS Functions

The total number of issues the Area and Project Committees received for consideration are shown below. The issues are categorized by the IRS related topic. The large number of issues related to Tax Forms and Publications is attributed to the comments the TAP received from taxpayers regarding the IRS decision to stop mailing the Form 1040 series instructions and forms to taxpayers in 2011

<b>IRS Function</b>	<b>Issue/Projects</b>	<b>Percentage</b>
Tax Forms and Pubs	298	37.30%
Toll-Free Number	93	11.64%
Return Processing	66	8.26%
Other	56	7.01%
Communication	47	5.88%
Taxpayer Assistance Centers	35	4.38%
Notice Improvement	34	4.26%
E-File	29	3.63%
Collection Process	22	2.75%
Website	20	2.50%
Audits	18	2.25%
Taxpayer Rights	15	1.88%
Third-Party Return Preparation	14	1.75%
Education	11	1.38%
Payments	10	1.25%

<b>IRS Function</b>	<b>Issue/Projects</b>	<b>Percentage</b>
VITA	8	1.00%
EFTPS	5	.63%
EITC	5	.63%
Offers in Compromise	5	.63%
Penalty & Interest	5	.63%
Appeals	2	.25%
SB/SE	1	.13%
<b>TOTAL</b>	<b>799</b>	

[Figure 2.](#) Summary of issues the TAP received for consideration by topic in 2011

## TAP Made 66 Recommendations to the IRS

The TAP Area and Project Committees completed a significant amount of work in 2011 and submitted 66 recommendations to the IRS. As shown in the following table, the seven Area Committees completed work on 41 issues and elevated recommendations to the IRS.

The seven external Project Committees completed 25 projects and documented project recommendations to the IRS. Finally, the TAP Communications Committee completed an additional nine projects for internal TAP application.



<b>Committees</b>	<b>2011 Total</b>	<b>2010 Total</b>	<b>2009 Total</b>
Area Committee Issues Elevated	38	88	53
Area Committee Issues Sent to Systemic Advocacy	3	13	14
Subtotal – Area Committee Issues Completed	41	101	67
Special Project – Recommendation	1	0	1
Project Committee External Projects Completed	24	34	61
Subtotal – Project Committee External Projects	25	34	62
Subtotal – Area and Project Recommendations Forwarded to the IRS	66	135	129
Project Committee Internal Projects Completed	9	9	8
Subtotal – Internal Projects Completed	9	9	8
Total Deliverables Completed by TAP	75	144	137

**Figure 3.** Summary of Elevated and Referred Issues and Completed Projects by TAP Committees for 2009 through 2011.

The number of recommendations submitted to the IRS in 2011 was down from prior years due to the restructuring of the TAP program initiated in March 2011. These results demonstrate that the TAP continued to serve the role of an independent listening post and provide significant ideas for change to the IRS while undergoing a major transition in how it operates.



## TAP Area Committees Elevated 41 Recommendations

The Area Committees completed work on 41 taxpayer issues and elevated recommendations to the IRS. Thirty-eight of these issues were defined and researched by TAP Area Committees using the standard TAP work process, reviewed by the TAP Joint Committee, and then elevated to IRS management for their consideration and subsequent action.

Three additional issues were defined to be so time critical that they were sent to the TAS Office of Systemic Advocacy for immediate intervention and action by the IRS.

The following table provides detail on the work completed by each of the Area Committees from 2009 through 2011. Because of the TAP restructuring, the Area Committees did not start working on any new issues after March 2011 and only continued to work active issues already in process. As a result, the number of Area Committee recommendations was down in 2011 compared to prior years.

Area Committee	Issues Elevated	Referrals to Systemic Advocacy	2011 Total	2010 Total	2009 Total
1	8	0	8	18	8
2	6	0	6	10	6
3	2	0	2	9	6
4	8	3	11	16	15
5	3	0	3	26	21
6	3	0	3	3	5
7	8	0	8	19	6
Total	38	3	41	101	67

[Figure 4.](#) Summary of Elevated Issues and Referrals by Area Committee for Calendar years 2009 through 2011



## IRS Response to TAP Area Committee Recommendations

When the Joint Committee elevates an issue from the Area Committee, it is referred to the appropriate IRS department. The IRS takes TAP recommendations seriously. However, at times, they are limited in their ability to implement them due to the following:

- Availability of personnel;
- Cost of implementation;
- Difference in IRS management philosophy; and
- Balance of easing taxpayer burden while ensuring enforcement of tax obligations.

After evaluating the recommendation, the IRS will formally respond to the TAP Chair regarding the review and implementation if appropriate.

The following table provides an overview of IRS responses to the 41 recommendations elevated by TAP Area Committees to the IRS in 2011 with illustrative data for 2009 and 2010.

Status	2011 Responses	2010 Responses	2009 Responses
Rejected	18	45	13
Under Review <sup>1</sup>	1	3	6
Other	5	6	0
Total	41	101	67

Status	2011 Responses	2010 Responses	2009 Responses
Accepted	10	22	23
Partially Accepted	4	12	11
Referred to Systemic Advocacy – Accepted <sup>1</sup>	3	9	7
Referred to Systemic Advocacy – Rejected <sup>1</sup>	0	1	4
Referred to Systemic Advocacy – Legislative <sup>1</sup>	0	3	3

<sup>1</sup> New Status Category in 2009

[Figure 5](#). Summary of IRS Responses for 2009 through 2011. The data for 2009 and 2010 is updated from prior Annual Reports to reflect status changes made subsequent to the issuance of prior reports.

## TAP Project Committees Were Focused and Productive in 2011



*TAP Project Committee Discussion*

The Project Committees are formed to work on projects for one year and are redefined at the beginning of each TAP year. Hence, there is usually no carryover work by individual Project Committees from year to year. The IRS Program Managers redirect TAP resources to work on the most urgent IRS issues each year.

The eight TAP Project Committees completed work on 24 projects in 2011. In addition, an Ad Hoc Committee worked with the IRS to provide input related to taxpayer expectations. These Project Committees took direction and worked on projects requested by the IRS. The Communications Committee completed nine projects that focused on internal TAP work processes and tools to improve outreach, productivity, and efficiency.

Project Committee	2011 Projects Completed	2010 Projects Completed	2009 Projects Completed
EITC	1	2	2
Forms and Pubs	12	17	12
MLI <sup>1</sup>	NA	NA	5
Notice Improvement	2	4	32
SB/SE Burden Reduction	NA	6	2
SB/SE Practitioner Experience	2	NA	NA
SB/SE Correspondence Examination Toll-Free	3	NA	NA
TAC	1	1	1
VITA	3	4	7
Ad Hoc Project Taxpayer Expectations	1	NA	NA
Subtotal – External Projects	25	34	61



Project Committee	2011 Projects Completed	2010 Projects Completed	2009 Projects Completed
Communications	9	9	8
Video Project	NA	NA	1
Subtotal – Internal Projects	34	43	70

<sup>1</sup>New Committee for 2009, merged with Notices for 2010

[Figure 6.](#) Summary of Project Committee Work, 2009 through 2011.

The numbers in the Figure 6 should not be used to compare Project Committee productivity. Each Project Committee counts their projects completed in a manner that is most appropriate to meet the needs of the IRS Program Owner. For example, the Notices Improvement Committee continued support of the IRS Program Owner but to a much less degree with the advent of the internal IRS organization for handling correspondex notices. In addition, the Taxpayer Assistance Center (TAC) Committee worked on one major project for the entire year and developed a set of improvement recommendations to enable the IRS TAC offices to better serve the taxpaying public.

Further details on the projects completed by each Project Committee can be found later in this report in the Chair, Project Committee Reports section.

## 2011 Annual Report Special Events

### TAP Elects New Leaders for 2011

TAP members selected Thomas Walker of Dallas, Texas, as National Chair of the Panel for 2011. Tom was the 2010 TAP Vice-Chair and is completing his third and final year on the panel. Members also selected John Kim of Honolulu, Hawaii, as Vice-Chair. John, a third-year member, served as Chair of the Area 7 Committee in 2010.



### TAP Annual Conference

TAP held its Annual Conference in Washington, D.C., in December 2010 with the theme “Together Anything is Possible.” Highlights of the session included plenary presentations by IRS Commissioner Douglas Shulman, National Taxpayer Advocate Nina Olson, and IRS executives Chris Wagner (SB/SE) and Peggy Bogadi (W&I). The Conference provided all TAP members with the ability to convene as a unified body to receive training and strategic guidance and to begin work on recommendations and projects for the coming year. During the event, new members received an orientation



into the program. All members attended training workshops and participated in their initial 2011 Area and Project committee meetings. Acting TAP Director Steve Berkey recognized retiring Chair Sabby Jonathan and Vice-chair Tom Walker for their significant contributions as TAP leaders in 2010 and also recognized Roger Burton, IRS Supervisory Stakeholder Relationship Tax Consultant with the W&I VITA program for outstanding IRS support of the TAP program.



*TAP Members*



## TAP Member Selection and Recruiting

The IRS announced the selection of 32 new members to serve on the nationwide Panel for 2011. From a pool of over 520 applicants, Treasury appointed 9 new members on November 10, 2010. The TAP Director selected the remaining 23 from the list of alternates previously approved by Treasury. The new panel members joined 70 returning members to complete the panel of 102 members for 2011.

## TAP Recruitment Drive

TAP's 2012 new member recruitment drive ended April 29 with receipt of 438 applications. The TAP management team ranked the applicants in May and the TAP interview panels, consisting of a TAP Member, TAP Manager and an LTA, interviewed 109 of the top candidates in June. TAP sent recommended selections to the National Taxpayer Advocate to fill 26 member vacancies, and numerous alternate candidates for future vacancies. The National Taxpayer Advocate approved TAP's recommendations for new members and forwarded the selection package through the IRS Commissioner to Treasury for final selection approval. The 11 new members, plus 15 others selected from the current alternate pool, will join 56 returning members to make up the Panel of 82 members for 2012. The new TAP members will begin their three-year terms in December 2011.

To reduce costs associated with the TAP program, the National Taxpayer Advocate reduced the TAP members from 102 to 74 in keeping with the 74 TAS Local Taxpayer Advocate offices. TAS will achieve this reduction in November 2013 when the members appointed in 2010 retire.

## TAP Issues 2010 Annual Report

TAP 2011 Chair Tom Walker formally issued the Panel's 2010 Annual Report to the Secretary of Treasury, Commissioner Internal Revenue, and the National Taxpayer Advocate on September 30, 2011.



2010 TAP Report Cover

The report summarizes the TAP's accomplishments in 2010, including new recommendations for improvement and projects that TAP completed for IRS consideration. These include:

- Development of 101 recommendations to the IRS based on taxpayer issues and comments;
- Completion of 34 projects at the request and guidance of the IRS;
- Improvement of signs and visual communications in TACs;
- Clarification of content in Audit Technique Guides used for various industries and professions;
- Quality improvements in the VITA tax return preparation program and promotion of Financial Education and Asset Building materials; and
- Improvement recommendations to numerous IRS notices, forms, and publications.

The report also highlights additional TAP activities such as conducting outreach, serving as a listening post for the IRS, and teaming with the IRS on a number of special events like Town Hall Meetings, Tax Forums, Earned Income Tax Credit Awareness Days, and webinars.

## TAP Launches New Websites

On December 29, 2010, TAP launched two new and improved websites developed by Weber Shandwick, the vendor used for all other TAS websites. This allows TAP and TAS to leverage efforts to communicate with and advocate for taxpayers more effectively via the Internet. The sites use newer technology, making them easier to navigate. They also feature a new TAP logo and color scheme, refreshing TAP's look and are visually more pleasing to the viewer than the old websites.

The TAP public site, [improveirs.org](http://improveirs.org), provides comprehensive information about the TAP program, including the panel members' work and activities, recruitment, links to taxpayer resources, upcoming events, and provides taxpayers the ability to submit comments and suggestions for Panel consideration. TAPSpace, an internal site used by the panel members and staff, includes a calendar, a library for posting documents, a discussion area, a member area, news articles, and an outreach area that assist the members and staff in communicating effectively and functioning more efficiently as a panel.

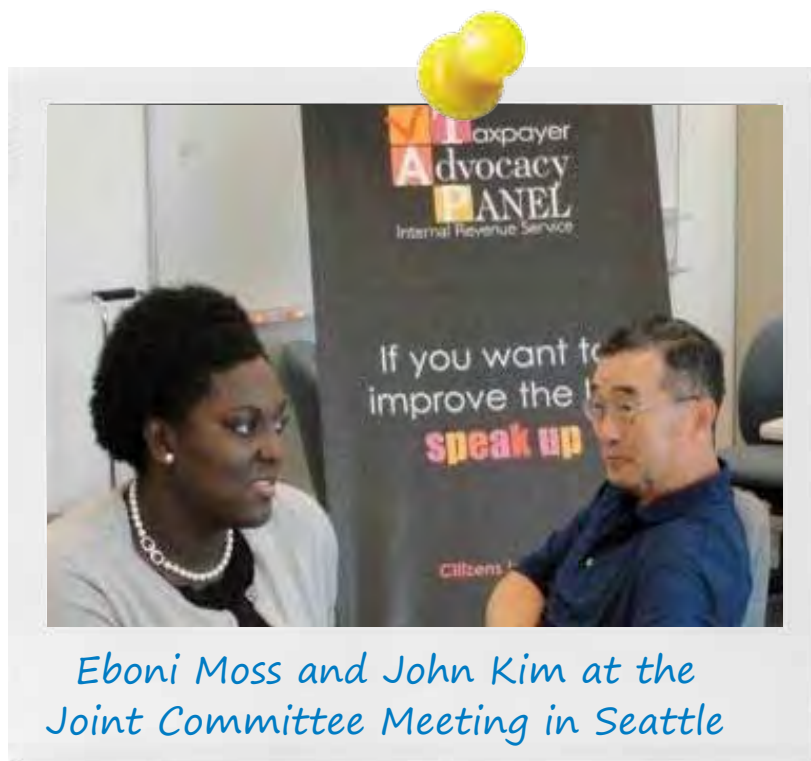
## TAP Assists IRS with Earned Income Tax Credit Awareness Day

Participating for the fourth year, 19 TAP volunteers from 17 states attended 28 EITC Awareness Day events across the country organized by the IRS or other sponsor organizations. This equates to a 58 percent increase in volunteers, a 55 percent increase in states covered, and a 47 percent increase in events attended or sponsored. Each TAP area was represented by at least one member. The members were teamed with an LTA, Low Income Tax Clinic (LITC) or TAC office. Of the volunteers, seven members either created or sponsored an event in their own area, with several coupling these efforts with attendance at an IRS event as well.

The TAP staff coordinator and member volunteers reported much better communication over prior years by working with the LTA, LITC, VITA sites, and TAC offices, who kept them informed of event status changes and recognized their presence at the events. In addition to educating taxpayers about the EITC, TAP participants gave out information about the TAP program and solicited concerns from attendees that may be developed into recommendations for IRS consideration.



## TAP Joint Committee Meets in Seattle



*Eboni Moss and John Kim at the Joint Committee Meeting in Seattle*

The TAP Joint Committee held their yearly face-to-face meeting July 25-27, 2011, in Seattle, Washington. During the meeting, the Committee considered five area issues, approving four for elevation to the IRS, and rejecting one back to the originating committee for additional work. The Committee also reviewed and approved three completed project committee projects for formal submission to IRS program owners. The National Taxpayer Advocate called into the event to inform the TAP member leaders of her desire for the TAP to refocus on being a listening post for grassroots issues and to group and prioritize the issues into potential projects to work with IRS program owners. She also informed the Joint Committee of her decision to reduce the size of the Panel from 102 to 74 members, to align with the number of TAS LTAs, due to budgetary constraints. The Committee framed and designed plans to meet the refocus objective. The plans focused on improving outreach and reviewing and prioritizing the current 2011 issues into proposed projects for 2012. Other topics on the agenda included the TAP Annual Conference, the 2010 Annual Report, election procedures for 2012 TAP leaders, and TAP Performance Measures.

## TAP Reaches Out at Tax Forums



*Member Randi Head, TAP Staff Steve Berkey, TAP Member Michael Kennerty*

TAP members attended the six Nationwide Tax Forums to promote awareness of the Panel, elicit comments from practitioners about their experience with the IRS, and gather suggestions for improvements to customer service and IRS products. Panel members also conducted a small group discussion session at each Forum to further explore issues and identify opportunities for improvement. The TAP received over 100 comments and suggestions it will research, review, and consider for future Panel projects.



## TAP Chair Lends a Citizen Voice to IRS Live Webinar

On Wednesday, August 31, 2011, TAP Chair Thomas Walker participated in an “IRS Live” webinar regarding the Fresh Start Initiative, a program in which the IRS has loosened certain collection policies due to the current economic situation. The webinar was a panel discussion with two program managers from the Collection function, a tax attorney from Memphis, Tennessee, and the TAP Chair. To stress the importance of this topic, the webinar opened with a special presentation by Commissioner Shulman.

The webinar focused on recent IRS actions to help individuals and small business taxpayers get a fresh start with their tax liabilities, including changes to Collection policy for:

- Lien filing threshold;
- Lien withdrawals;
- Installment agreements; and
- Offer in compromise (OIC).

This marks the third time the IRS asked a TAP representative to participate in an IRS Live session and shows the partnership between SB/SE (which runs this webinar series) and TAP. Although the show only lasted an hour, the TAP Chair had the opportunity to explain TAP to the viewers and ask the Collection policy experts a few questions from the taxpayer’s perspective. Approximately 4,000 people viewed the webinar.



## TAP Committee Contributes to IRS Award Recognition

The TAP is proud to be part of the successful and ongoing project of revising IRS notices. In April, the IRS received the Grand Prize Clear Mark Award from the Center for Plain Language for its efforts to produce easy-to-understand taxpayer notices. The TAP Notice Improvement Committee works closely with the Office of Taxpayer Correspondence (OTC) and provides valuable feedback on their notices. The OTC submitted two notices for the award competition, CP08, *Additional Child Tax Credit*, and CP21A, *Account Notice*. The TAP Notice Committee reviewed both and provided frequently asked questions (FAQ) to the OTC. The Notice Committee is especially proud of providing comments regarding the CP08 months ago and feels it contributed to the OTC winning this prestigious award.

## Taxpayer Expectations/Customer Experience Focus Group

At the request of the IRS W&I Reporting Compliance and Research functions, the TAP formed two focus groups to assist in refining a list of taxpayer expectations for interactions with Reporting Compliance employees. Twenty-one TAP members (three from each Area Committee), reviewed a list of 17 expectations customers had of the IRS when calling the Reporting Compliance areas of the Automated Under Reporter, Compliance Center Exam, and Innocent Spouse programs. The goal of the focus groups was to:

- Validate the 17 taxpayer expectations identified by the IRS to date;
- Identify any additional expectations not included on the list; and
- Rank each of the expectations' importance.

The TAP focus groups reviewed the expectations and met via conference calls with the IRS project leads to provide feedback from the taxpayer's perspective. The group's input will assist the IRS in improving the taxpayer experience and help make the assessment of taxpayer satisfaction as accurate as possible.

## TAP Recommendations May Take Time to Effect Change

In 2008 the TAP submitted a recommendation to increase the eligibility threshold for streamlined installment agreements (SLIA) from \$25,000 to \$30,000 and extend the pay back period from 60 to 72 months; however the response from the IRS at the time was not supportive of the recommendation. The IRS recently announced policy changes to the SLIA criteria that include increasing the dollar threshold from \$25,000 to \$50,000 and extending the time to pay from 60 to 72 months. While it would be very difficult to determine the exact impact the TAP recommendation had on this decision, the TAP is pleased to say it got the ball rolling.

# Taxpayer Suggestions Approved by the IRS

## Improving Taxpayer Experience

### Issue 18628, Rewrite Letter 1085

Recipients of IRS Letter 1085 found the letter, issued by Automated Collection System (ACS), to be confusing, difficult to read, and unprofessional in appearance. TAP recommended updating the computers or the program used to generate the letter. The IRS agreed the letter needed updating, so they will remove the IRS jargon to make it easier to read and understand and will update the font to make it look more professional.

### Issue 18611, Refund Delays on Electronically Filed Returns

An electronically filed individual tax return that is acknowledged and accepted for processing by the IRS still may be placed on hold and subject to further review before it is completely processed. This may result in a delay in receiving a refund by the expected refund date. TAP recommended the IRS enhance communication back to e-filed return transmitters to include a brief explanation of processing delays with a location reference and notify taxpayers of processing delays. The IRS agrees to define the terminology “Return Accepted” in the Publication 1346, *Electronic Return File Specifications for Individual Income Tax Returns*.

### Issue 19035, Taxpayer to Change Address on IRS Website

TAP noted individual filers cannot change their address on the IRS website. We felt the IRS should provide a simple, single, online procedure to enable taxpayers to change their official mailing address. The IRS was pleased that our recommendation coincided with their thinking. Account transactions with address changes, as an example, are part of the IRS’s future online plan. Due to budget constraints, the development of new applications is not immediately likely but remains a high priority for the IRS.



## Forms and Publications

### Issue 17787, Chart vs. Worksheet for Figuring Standard Deductions

TAP recommended the IRS restore a chart used prior to 2008 in the Form 1040, *U.S. Individual Income Tax Return*, instructions to assist taxpayers age 65 and over and/or blind to determine their applicable standard deduction accurately. The IRS agreed to split the current standard deduction worksheet into a general standard deduction worksheet, as well as one for people who were born before January 2, 1947, or were blind. This is the format used in the 2007 Form 1040 Instructions.

### Issue 18434, Signature Clarification on Form 8868

The signature requirement on Form 8868, *Application for Extension of Time to File an Exempt Organization Return*, is not clear. For instance, a signature is not required for the first (automatic) extension, but it is required for the second (non-automatic) extension. TAP recommended the IRS clarify the signature requirement on the form and in the instructions. The IRS agreed and is adopting the recommendation to make the revisions in three locations on the form and in the instructions.

### Issue 19764, Instruction Book for Form 1040 and Bad Check or Payment Penalty Language

TAP recommended the IRS include a description of the bad checks/payment penalty in the Forms 1040 family of instructions and add it to other materials that contain coverage on making payments. The IRS said they will include language that addresses what happens if a taxpayer's check (or similar method of payment) does not clear. Since the Forms 1040 instructions are already very long, they agreed to refer taxpayers to the TeleTax topic so they can listen to or read the information for themselves.

#### Issue 19286, Form 2290 – Need Reminder or Verification

In a cost cutting action, the IRS eliminated both the direct mailing of individual tax packages and the Form 2290, *Heavy Highway Vehicle Use Tax Return*, package for truck drivers. While postcards were sent to individuals and small businesses who previously received tax packets notifying them of the change in policy, none were sent to filers of Form 2290. TAP recommended that postcards be sent to filers of Form 2290 also. The cost would be minimal but would help generate more timely filed and accurate returns, which would result in a savings to the IRS. IRS agreed to mail a postcard to previous filers of Form 2290 who report fewer than 25 vehicles and will encourage filers to consult an IRS website for Form 2290 filing information.

#### Issue 18165, Withdrawal/Revocation of a Power of Attorney (POA)

TAP recommended that instructions for the revocation or withdrawal of a POA be made consistent within and across all IRS materials. The IRS agreed to modify Form 2848, *Power of Attorney and Declaration of Representative, instructions*, Publication 947, *Practice Before the IRS and Power of Attorney*, and also change the IRS website regarding revocation or withdrawal of a POA. This should lead to fewer rejected revocations or withdrawal requests by taxpayers.

#### Issue 18632, Highlight E-filing in Form 2290 Instructions

TAP recommended, and the IRS agreed, that instructions for Form 2290 should clearly state that e-filing of this form is the fastest and most convenient way for heavy vehicle owners to obtain the stamped copy of Schedule 1 needed as proof of payment to register their vehicles with state motor vehicle departments. By emphasizing e-filing, the turn-around time for receiving the completed schedule can be reduced by several weeks.

## Issue 18802, Revisions Needed to Limited Liability Corporation (LLC) Publication

TAP recommended that Publication 3402, *Taxation of Limited Liability Companies*, be modified to clarify that a single member LLC that is disregarded for income tax purposes is not required to file Form 1065, U.S. *Return of Partnership Income*. Income, deductions, gains and losses should be reported on the owner's income tax return, which depending on the nature of the business, is usually on Schedule C, C-EZ, or F. The IRS agreed with the recommendation and stated this has been a source of confusion in the past for some filers. This will reduce the burden on taxpayers and the IRS to complete and process unnecessary forms.

## Education

### Issue 19605, Identity Theft

TAP recommended the IRS make identity theft information more readily available to taxpayers. The IRS agreed to expand the identity theft web page on IRS.gov and to provide victims of identity theft additional links to information and resources. This will allow taxpayers quick and easy access to begin addressing their identity theft issue. It will also decrease misrouted calls, as well as reduce taxpayer burden.

### Issue 17384, Name Matching Program Changes

TAP recommended a better process for matching a taxpayer's name to IRS records to improve the number of accepted e-filed tax returns. When returns are rejected because the name and number do not match the database, significant frustration is experienced by both the taxpayer and the IRS. The IRS revised letter 147C which is typically used to convey a taxpayer change, to clearly identify the name currently used. In addition, changes were made for business filers to include additional validation in an effort to increase matching, thus resulting in more electronically filed forms.



## Issue 17932, Prior Year Returns for Non-Filers

TAP recommended and the IRS agreed to multiple process changes that would help individuals who failed to file required returns in past years to obtain instructions, proper forms and necessary information to complete and file the delinquent returns. These changes included creating a link on the IRS website that would allow easy access to information needed, as well as adding information to Publication 17, *Your Federal Income Tax (For Individuals)*, for those without access to a computer. As a result, more non-filers will be encouraged to become compliant and their returns will be processed by the IRS more efficiently.

## Systemic Advocacy

### Issue 20887, Incorrect Refund Due to IRS Recalculation of Self-Employment Tax

TAP asked the IRS to ensure the health insurance deduction is only allowed once for the self-employment tax calculation when both spouses own the business. Currently, the deduction is allowed twice causing an incorrect overpayment to the taxpayer. The IRS updated the Internal Revenue Manual (IRM) accordingly and these returns will fall out to the Error Resolution System (ERS). If the allocation for the health insurance deduction can be determined with available information, the return will continue processing; otherwise the IRS will correspond with the taxpayer for more information.

### Issue 21033, IRS Processing Error of General Business Credit

The IRS is disallowing the General Business Credit when it is due to the Credit for Small Employer Health Insurance Premiums. TAP asked the IRS to correct processing to allow the correct credit.

### Issue 22849, Practitioner Tax Identification Number (PTIN) vs. Personal Identification Number (PIN) Confusion

With the current emphasis on PTINs, TAP asked the IRS to provide clarification to practitioners via electronic media outlets to eliminate any confusion between these identifying numbers and ensure the Forms 1040 Instructions contain a clear explanation of the PIN. The IRS took steps to provide clarification.

## IRS Reconsideration of Prior Year Recommendations

### Issue 16958, Publication 901, U.S. Tax Treaties

TAP Recommended the IRS update Publication 901 for Article 4A of the U.S./Norway Tax Treaty that provides an exemption for income derived from certain offshore activities. Initially the IRS rejected the recommendation, so TAP requested the IRS reconsider. As a consequence, the IRS ultimately agreed to adopt the recommendation.

### Issue 408-4760, Installment Agreement Policy Changes

The ceiling for participation in the SLIA Program was set in 1999 at \$25,000. TAP asked the IRS to ease restrictions and to increase the cap and length of the payback period. The IRS initially rejected this recommendation, but in January 2012 issued an announcement that they would increase the threshold to \$50,000 and the timeframe to full pay from 60 to 72 months.

### Issue 17982, E-services' Account Resolution – Notice Inquiry

TAP recommended the IRS enhance e-services Electronic Accounts Resolution (EAR) application to broaden the inquiry base in EAR – Notice Inquiry by adding a Civil Penalty option. After an initial rejection, the IRS reconsidered and said they are currently in the process of enhancing other e-services' functionality and would be pleased to include our recommendation.

# Chair Reports

## Area 1 Committee

Area 1 comprises the states of Connecticut, Massachusetts, Maine, New Hampshire, New Jersey, New York, Rhode Island, and, Vermont. The program office is based in Brooklyn, New York.

### Committee Members:

Gerald Stepner, Massachusetts, Chair  
Cheryl Morse, Massachusetts, Vice-chair  
Frank Alvarado, Connecticut  
Mark Bernstein, New York  
Haidee Cabusora, New York  
Michael DeTergo, New Jersey  
Linda Gambardella, New York  
Felicia Garant, Maine  
JoAnn Gibbons, Vermont  
Angeliki Kalimeris, Rhode Island  
Alan Murray, New York  
Russell Pinilis, New Jersey  
Mary Jean Potenzzone, New Jersey  
Brian Roy, New Hampshire  
Jeffrey Steinberg, New York



Area 1 Chair  
Gerald Stepner

### Designated Federal Officer:

Robert Fett, Local Taxpayer Advocate, Vermont

### Staff:

Louis Morizio, TAP Manager, New York  
Marisa Knispel, Program Analyst, New York  
Meredith Odom, Program Analyst, New York  
Rose Babb, Management Assistant, New York



**Activities and Achievements:**

Area 1 received a total of 71 issues from outreach and website submissions. Of these 71, eight issues were elevated with recommendations to the Joint Committee; two were resolved prior to elevation; two were accepted by the IRS; two were rejected by the IRS; and two were elevated to the IRS but are awaiting a response.

In addition, Area 1 members and staff conducted a variety of outreach events reaching an estimated audience of 49,000 taxpayers.

**Committee Highlights and Outreach:**

Two issues proposed by Area 1 were resolved prior to TAP submission. One example, Issue #17063, Power of Attorney for Substitute for Return, requested that the IRS amend its IRM to accept a jointly signed Power of Attorney (POA) which was executed after the taxpayer received notification of a proposed Substitute for Return (SFR) allowing a representative to obtain and discuss information for that tax year. The issue was resolved by the IRS prior to our submission.

Issue #17787, Chart vs. Worksheet for Figuring Standard Deduction, asked the IRS to make it easier for taxpayers age 65 or over and/or blind to determine their applicable Standard Deduction accurately by restoring a chart that appeared in the Form 1040 Instructions prior to 2008. The IRS agreed with us and said it would be done in October of 2011.

To collect issues like these, Area 1 stressed the importance of outreach with the public. In 2011, our members participated in over 400 outreach events and reached an audience of over 49,000 taxpayers. Area 1 participated in town halls held in our communities, EITC Awareness Day, tax forums, trade shows, etc. Area 1 members were mentioned in magazine articles and newspapers. For example, Mary J. Potenzzone was interviewed by E Network Magazine and Gerald Stepner was interviewed by the Salem Massachusetts News.

## Area 2 Committee

Area 2 comprises the states of Delaware, District of Columbia, Maryland, North Carolina, Pennsylvania, South Carolina, Virginia, and West Virginia. The program office is based in Brooklyn, New York.

### **Committee Members:**

David Cain, West Virginia, Chair  
Donald Thomas, Virginia, Vice-chair  
Antonio Acero, South Carolina  
Paulette Bekolo, North Carolina  
Raymond Boyle, Delaware  
Andrew Feng, Virginia  
Seth Flanders, Pennsylvania  
Frances Johnson, District of Columbia  
John Lees, Pennsylvania  
Theresa Matthews, North Carolina  
Ernest Miller, North Carolina  
Connie Sharpe, Maryland  
Michael Silva, Maryland  
Erica Webber, Virginia  
Walter Webster, Pennsylvania



### **Designated Federal Officer:**

Tina Juncewicz, Local Taxpayer Advocate, North Carolina

### **Staff:**

Louis Morizio, TAP Manager, New York  
Audrey Y. Jenkins, Program Analyst, New York  
Meredith Odom, Program Analyst, New York  
Rose Babb, Management Assistant, New York

**Activities and Achievements:**

Area 2 received a total of 66 issues from outreach and website submissions. Ten issues were elevated with recommendations to the Joint Committee with six subsequently submitted to the IRS.

In addition, Area 2 conducted 65 outreach events reaching an estimated audience of over 360,000 taxpayers and received 20 membership applications to fill vacancies from Maryland, Virginia, and West Virginia.

**Committee Highlights and Outreach:**

A prime example of an issue elevated by Area 2 is issue 19155, Increasing the Font and Numbering on Notices, which concerns text size on forms as the font is so small that it is unreadable to many senior citizen taxpayers. Although this issue, as submitted to TAP, related to one specific form, the Area 2 Committee modified the issue to include all notices sent from the IRS. We expect many senior citizens to reap the rewards of the IRS form enhancements implemented as a result of this suggestion.

Another issue, 19605, Access to Identity Theft Information, concerns identity theft information and was approved by the IRS. This issue entails updating the IRS.gov website so that information on identity theft is more prevalent and easier to find.

The Area 2 parking lot contained 20 plus issues that were researched and screened during 2011. More than 20 additional issues were researched and screened but were rejected due to not meeting the objectives of the TAP Program. Researching and screening consumed a great amount of time for the team members but resulted in only those issues that affected the most taxpayers getting funneled up to the IRS for consideration and further action.

Area 2 members have increased outreach considerably since the emphasis of TAP membership shifted to focus more efforts to outreach activities during the 2011 TAP year.



## Area 3 Committee

Area 3 comprises the states of Alabama, Florida, Georgia, Louisiana, Mississippi, Tennessee, and Puerto Rico. The program office is based in Plantation, Florida.

### **Committee Members:**

Susan Lynn, Florida, Chair  
Eboni Moss, Georgia, Vice-Chair  
Winifred Browne, Florida  
Susan DaCorte, Florida  
Karie Davis-Nozemack, Georgia  
Luis Fuentes, Puerto Rico  
Herbert Hayes, Alabama  
Randee Head, Georgia  
Diedre Jackson, Louisiana  
Gerald Janci, Mississippi  
Michael Kennerty, Georgia  
Elizabeth Mossad, Florida  
Diane Turner, Tennessee  
Lina Wongshue, Florida  
Marilyn Young, Tennessee



### **Designated Federal Officer:**

Rose Browne, Local Taxpayer Advocate, Georgia

### **Staff:**

Nancy Ferree, Program Manager, Florida  
Donna Powers, Program Analyst, Florida  
Marianne Dominguez, Program Analyst, Florida  
Anita Fields, Program Analyst, Florida

**Activities and Achievements:**

Area 3 identified and evaluated 74 issues during 2011. Two issues were elevated with recommendations to the Joint Committee; both were subsequently submitted to the IRS.

In addition, Area 3 conducted 110 outreach events reaching an estimated audience of 8,766 taxpayers and participated in two Tax Forums in Atlanta and Orlando. In these forums, Area 3 members also held two one hour roundtables about TAP and reducing Taxpayer burdens.

Several members also participated in the EITC Awareness Day activities and the Area Chair conducted a survey questionnaire regarding outreach to discuss different types of outreach and how best to reach people in their respective communities.

During 2011, Area 3 received 76 membership applications for vacancies in Puerto Rico, Georgia, and Florida.

**Committee Highlights and Outreach:**

The year 2011 started with a change. The State of Tennessee joined Area 3 and the State of Arkansas became part of Area 4. At the TAP annual meeting in Washington, DC, Area 3 decided to reorganize efforts for the 2011 year and make Outreach the primary focus.

All Area 3 members made a commitment for 2011 to serve on two subcommittees within the Area. All members were assigned to one of three issue subcommittees, and all members signed up for one of the following enabling subcommittees: Mentoring, Quality Review, Screening or Research. There was a real air of excitement and involvement within Area 3.

Early in the year, Area 3 established an Outreach Subcommittee and conducted a survey determine where the members needed resources and assistance in their outreach efforts. The monthly conference calls included a session for outreach brainstorming to share experiences with outreach activities and to provide ideas to other members for similar outreach.

Member outreach activities included visits and presentations to Low Income Taxpayer Clinics, Taxpayer Assistance Centers, Chambers of Commerce, Colleges, AARP, Rotary Clubs, Lions Clubs, Certified Public Accountant (CPA) Societies, Federal Tax Liaison Meetings, CPE courses, Jobs Clubs, Voluntary Income Tax Assistance sites, commercial tax preparer offices, Veterans Groups, National Association of Letter Carriers, National Active and Retired Federal Employees Associations, Realtor associations, U.S. and State Representatives' offices, and many one-on-one contacts.



This page was intentionally left blank

## Area 4 Committee

Area 4 comprises the states of Illinois, Indiana, Kentucky, Michigan, Ohio, and Wisconsin. The program office is based in Milwaukee, Wisconsin.

### **Committee Members:**

Mary Jo Werner, Wisconsin, Chair

Harry Eng, Illinois, Vice-chair

Sandra Akbar, Illinois

Shaun Brandewie, Ohio

Jackie Granger, Wisconsin

Robert Hayden, Michigan

Eileen Kelly, Illinois

Matt Kosanovich, Ohio

Wayne Mackie, Michigan

Mark Marshalek, Ohio

Todd Oetken, Kentucky

Chris Petersen-Grosse, Indiana

PK Purkayastha, Michigan

Joyce Rhyan, Ohio

Steve Vanderver, Indiana

Thomas Wechter, Illinois



### **Designated Federal Officer**

Donna Wess, Local Taxpayer Advocate, Tennessee

### **Staff**

Roy Block, Program Manager, Wisconsin

Ellen Smiley, Program Analyst, Wisconsin

Patti Robb, Program Analyst, Wisconsin

Lisa Gabriel, Program Analyst, Wisconsin

Annie Gold, Management Assistant, Wisconsin

## Activities and Achievements

Area 4 identified and evaluated 74 issues during 2011. Eleven issues were elevated with recommendations to the Joint Committee and the IRS for resolution.

In addition, Area 4 members participated in numerous events to promote EITC Day and conducted 102 outreach events reaching an estimated 95,000 taxpayers. Area 4 also received 54 membership applications for vacancies in Indiana, Michigan, Ohio, and Wisconsin.

### Committee Highlights and Outreach:

The Area 4 members have a varied background and worked well capitalizing on their individual strengths. The influx of new members contributed to a fresh outlook and the dedication and energy of the new and seasoned volunteers resulted in work on many important issues during 2011. Area 4 submissions recommended very positive changes to IRS services or products.

Issues submitted to the IRS included:

- Federal / State Tax Law Confusion;
- Revision of Form W-4 (affects approximately 3,500,000 taxpayers);
- Creation of Separate PO Box for Amended Returns from Federally Declared Disaster Areas;
- Signature Clarification on Form 8868;
- Highlighting e-filing in Form 2290 Instructions (affects about 605,000 taxpayers);
- E-services Access to CP 2000;
- Refund Delays on Electronically Filed Returns; and
- Change to Instructions for Form 720.



**Issues elevated to Systemic Advocacy were:**

- IRS Processing Error of General Business Credit;
- Incorrect Refunds due to IRS Recalculation of Self-Employment Tax; and
- PTIN vs. PIN Confusion.

Outreach events ranged from one-on-one conversations with personal contacts to 37,000 individuals through convention outreaches. In addition, Area 4 members conducted outreach through many civic organizations, as well as reaching over 40,000 individuals through newspaper articles. Area 4 members eagerly participated in the EITC Awareness Day throughout the region and attended LTA meetings with legislative delegations and Practitioner Liaison Meetings with Stakeholder Liaisons.

Several members volunteered for the Toll-Free Task Force and the Customer Experience Focus Group to suggest recommendations to improve service on the toll-free line and review taxpayer expectations to help improve taxpayer interaction with the IRS.

This page was intentionally left blank

## Area 5 Committee

Area 5 comprises the states of Arizona, Arkansas, Colorado, Kansas, Missouri, New Mexico, Oklahoma and Texas. The program office is based in Milwaukee, Wisconsin.

### Committee Members:

Ken Donnelly, Missouri, Chair  
Jackie Rollins, Texas, Vice-chair  
Richard Bilancia, Colorado  
Rafael Colon-Sacarello, Texas  
Annie Fishman, Texas  
Annette Fitzgerald, Missouri  
Joan Gustafson, Arizona  
Carolyn Kalchthaler, Texas  
JT Manuszak, Kansas  
Catherine McPeak, Texas  
Charnia Parrish, New Mexico  
George Palmer, Oklahoma  
Sue Tatum, Arkansas  
Thomas Walker, Texas



### Designated Federal Officer

Marian Adams, Local Taxpayer Advocate, Kansas

### Staff

Roy Block, Program Manager, Wisconsin  
Patti Robb, Program Analyst, Wisconsin  
Ellen Smiley, Program Analyst, Wisconsin  
Lisa Gabriel, Program Analyst, Wisconsin  
Annie Gold, Management Assistant, Wisconsin



**Activities and Achievements:**

Area 5 elevated three issues with recommendations to the Joint Committee for review. The Joint Committee approved and elevated all three to the IRS. The Committee also submitted reconsideration memos to the IRS on four issues originally elevated but rejected by the IRS in 2010. The IRS subsequently accepted two of the issues.

In addition, Area 5 also conducted 136 outreach events with an estimated audience of 2.9 million taxpayers.

**Committee Highlights and Outreach:**

Area 5 members were involved in many outreach opportunities that resulted in elevating recommendations of issues critical to taxpayers that had realistic chances of implementation by the IRS. One outreach event attended by several members of Area 5 was the IRS Tax Forum in Dallas, Texas. Members met with many Forum participants to discuss tax related issues, mostly those that involved processes and procedures along with customer service improvement recommendations.

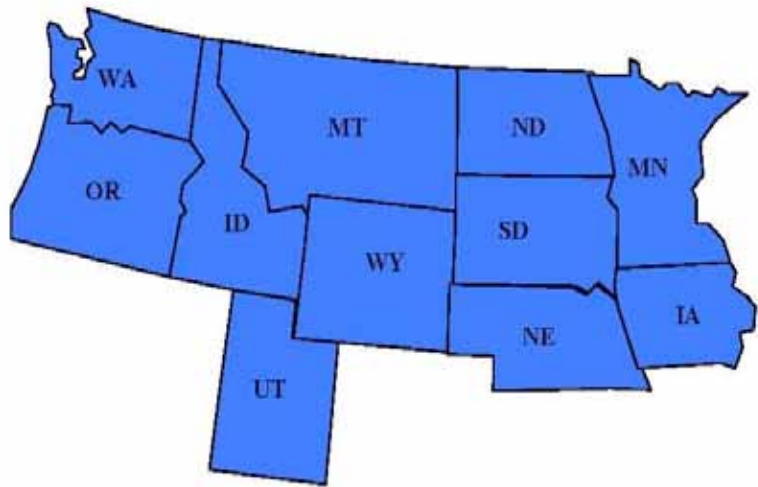
In the past two years, Area 5 has elevated 29 issues to the IRS for improvement. The process worked but the panel members felt the IRS was not taking some recommendations seriously when they received a no interest or rejection. So the Area 5 members took the opportunity to write rebuttals to several rejected issues. The members provided more supporting research to the IRS on these recommendations which helped the IRS better understand the issue and the recommended solution. As a result, Area 5's acceptance rate went up even though there were fewer elevated issues in 2011.

## Area 6 Committee

Area 6 comprises the states of Idaho, Iowa, Minnesota, Montana, Nebraska, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming. The program office is based in Seattle, Washington.

### **Committee Members:**

Anne Rasmussen, Minnesota, Chair  
Richard Holland, North Dakota, Vice-Chair  
Kirsten Ball, Utah  
Harlan Barnett, Washington  
Herb Bohrer, Idaho  
Nancy Eik, Montana  
Colleen Hitchcock, Washington  
Edith Kendall, Iowa  
Brad Lee, Minnesota  
Beverly Phillips, Oregon  
Toni Smith, Nebraska  
Karla Toomer, Wyoming  
Cindi Williams, South Dakota



### **Designated Federal Officer:**

Teresa Thompson, Local Taxpayer Advocate, Montana

### **Staff:**

Judi Nicholas, Program Manager, Washington  
Linda Rivera, Acting Program Manager, Washington  
Timothy Shepard, Program Analyst, Washington  
Nina Pang, Program Analyst, Washington  
Kymberly Hand, Management Assistant, Washington

**Activities and Achievements:**

Area 6 identified and evaluated 69 issues. Of these 69, three recommendations were submitted to the Joint Committee and ultimately elevated to the IRS; one of which was partially accepted.

In addition, Area 6 members conducted 379 outreach events touching an estimated 1.1 million taxpayers.

**Committee Highlights and Outreach:**

As part of the TAP realignment, Area 6 said good-bye to members from Colorado, Arizona, and New Mexico, and welcomed members from Nebraska, Iowa, and Minnesota.

Area 6 committee members were vocal contributors to the TAP restructuring efforts, offering helpful suggestions, support, and feedback to the TAP leadership.

Area 6 was extremely active in outreach efforts. In addition to one-on-one and small group discussions, Area 6 committee members were part of a live radio interview, quoted in the New York Times Financial blog, and hosted booths at state, veterans, and workforce fairs. At all events, the individuals introduced TAP, explained its mission in detail and spoke to the opportunity taxpayers have to be heard.

Area 6 members also authored numerous articles for local papers, were speakers for large groups that include Rotaries, Chambers of Commerce, and Tax Forums. Multiple members were guests at state Stakeholders' Liaison meetings and Practitioner educational sessions. And lastly, Area 6 had an effective and vast presence on social networks such as Facebook and LinkedIn.

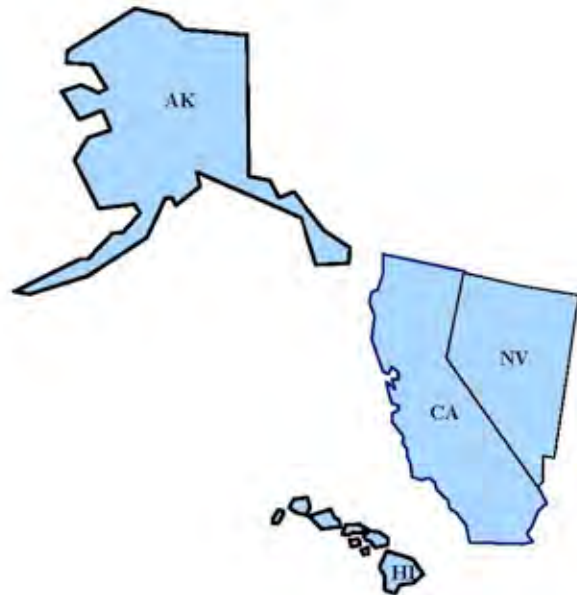


## Area 7 Committee

Area 7 comprises the states of Alaska, California, Hawaii, and Nevada. The program office is based in Seattle, Washington.

### **Committee Members:**

Patricia O'Neill, California, Chair  
Lee Battershell, California, Vice-Chair  
Barbara Baldwin, California  
Jeffery Davine, California  
Aileen Fisher, California  
Gary Iskowitz, California  
David Kahn, California  
John Kim, Hawaii  
David Levine, Nevada  
Howard Levine, California  
Santa Perez, Nevada  
Robert Rible, California  
John Rodgers, Alaska  
Clifford Young, California



### **Designated Federal Officer:**

Dorothea Curran, Local Taxpayer Advocate, California

### **Staff:**

Judi Nicholas, Program Manager, Washington  
Linda Rivera, Acting Program Manager, Washington  
Janice Spinks, Program Analyst, Washington  
Nina Pang, Program Analyst, Washington  
Kymberly Hand, Management Assistant, Washington

**Activities and Achievements:**

Area 7 identified and evaluated 96 issues during 2011. Of these 96, Area 7 submitted eight recommendations to the Joint Committee and to the IRS. The IRS responded favorably on three of the elevated issues.

In addition, Area 7 conducted 358 outreach events reaching an estimated audience of 797,000 taxpayers; this includes information disseminated via the media.

**Committee Highlights and Outreach:**

Area 7 was active again at the National Level. Area 7 member John Kim served as the National Vice-Chair for TAP for 2011. This follows three consecutive years in which an Area 7 member served as the National Chair or Vice-Chair.

Two Area 7 members attended the Nationwide Tax Forum in San Jose, California, representing TAP.

A number of our members were successful in doing outreach activity each month of the year, not missing any opportunity to share with friends, co-workers, clients, customers, and colleagues what TAP is all about.

Area 7 was very efficient in screening issues for possible work and working them through the use of task forces. Having three separate task forces allowed us to spread the work among all the members without bogging down the process.

## Communications Committee

### **Members:**

Susan DaCorte, Florida, Chair  
Mark Marshalek, Ohio, Vice-Chair  
Aileen Fisher, California  
Seth Flanders, Pennsylvania  
Randee Head, Georgia  
Carolyn Kalchthaler, Texas  
J.T. Manuszak, Kansas  
Cheryl Morse, Massachusetts  
Connie Sharpe, Maryland  
Karla Toomer, Wyoming  
Dianne Turner, Tennessee  
Thomas Walker, Texas

### **Designated Federal Officer:**

Roy Block, TAP Program Manager, Wisconsin

### **Program Owner:**

Shawn Collins, Director, Taxpayer Advocacy Panel

### **Staff:**

Patti Robb, Program Analyst, Wisconsin  
Ellen Smiley, Program Analyst, Wisconsin  
Lisa Gabriel, Program Analyst, Wisconsin  
Annie Gold, Management Assistant, Wisconsin

### **Committee Work Scope (Deliverable):**

The Communications Committee develops communication strategies and products used by TAP for internal TAP business, as well as interaction with taxpayers. The Committee gets direction from the TAP Director and the Joint Committee. The main focus is administrative TAP business so is not subject to FACA requirements regarding open meetings.



## **Projects:**

The Communications Committee completed nine projects in 2011. Some of the key projects included:

- Compiled, edited, and published the 2010 TAP Annual Report;
- Identified and recommended changes to TAPSpace to make it more valuable and user friendly for TAP members and staff;
- Gathered comments from the annual meeting survey and used this data to assist in designing the 2011 annual meeting sessions;
- Updated the information in the Outreach Toolkit;
- Produced a process flow chart to reflect the new direction of TAP; and
- Revised and rewrote chapters in the TAP Member Handbook.

## **Additional Committee Work and Accomplishments:**

The Communications Committee had four subcommittees;

### 1. Annual Report Subcommittee:

This Subcommittee will continue to complete the annual report on a yearly basis working in conjunction with the TAP Chair and TAP staff.

### 2. Internal Subcommittee:

The Committee tasked the Internal Subcommittee with performing activities related to the internal operations of TAP. They supported the mission and vision of TAP, thus allowing the members to work with each other more effectively, as well as to be better informed about all TAP activities

### 3. External Subcommittee:

The External Subcommittee focused on projects to improve the interaction between TAP members and the taxpayer.

### 4. e-TAP Subcommittee:

The e-TAP Subcommittee worked to identify changes to the TAP member website, TAPSpace. The modifications were made to make the website more user-friendly and valuable to TAP members.

## Earned Income Tax Credit (EITC) Committee

### **Members:**

Erica Webber, Virginia, Chair  
Sue Tatum, Arkansas, Vice-Chair  
Sandra Akbar, Illinois  
Frank Alvarado, Connecticut  
Michael DeITergo, New Jersey  
Harry Eng, Illinois  
Herbert Hayes, Alabama  
Colleen Hitchcock, Washington  
Santa Perez, Nevada  
Christine Petersen-Grosse, Indiana  
Gerald Stepner, New Jersey  
Lina (Lisa) Wongshue, Florida

### **Designated Federal Officer:**

Nancy Ferree, TAP Program Manager, Florida

### **Program Owner:**

Verlinda Paul, Director, EITC Program Office (W&I)  
Barbara Foley, Program Analyst, EITC Program Office (W&I)

### **Staff:**

Nancy Ferree, TAP Program Manager, Florida  
Marianne Dominguez, TAP Program Analyst, Florida  
Anita Fields, TAP Program Analyst, Florida

### **Committee Work Scope (Deliverable):**

The IRS EITC Program Office requested the EITC Committee address the following:

- Review and make suggestions for a multi-pronged outreach and educational plan that reaches EITC partners and stakeholders, eligible recipients who do not claim EITC, and those who claim EITC in error; and
- Define specific audiences for EITC presentations and make a list of recommended slides to pull from the library for each audience.

**Projects:**

EITC Outreach and Educational Plan - The Committee members reviewed the EITC publications and created a list of EITC target audiences and a list of EITC Outreach Channels. Each target audience had its own list of EITC Outreach Channels and relevant EITC publications.

EITC Slide Library – The Committee reviewed the Microsoft PowerPoint EITC slide library created in 2010, developed a list of target audiences, and modified the library presentations to fit each target audience. The Committee also completed a timed 10-15 minute basic and intermediate presentation for both.

The Committee submitted a report to the IRS including these recommendations. The EITC Committee concluded that implementing the recommendations would have a significant impact on reducing the amount of EITC paid in error and increase participation among eligible workers by improving outreach and communications with taxpayers and EITC partners and stakeholders.

EITC Website Review – The Committee examined the EITC website, including reviewing each assigned task as listed on the website survey and made suggestions for improvement to make information easily accessible to taxpayers.

Additional Committee Work and Accomplishments - Several members of The EITC Committee participated in the EITC Awareness Day on January 28, 2011.



## Notices Committee

### **Members:**

Ernest Miller, North Carolina, Chair  
Alan Murray, New York, Vice-Chair  
Mark Bernstein, New York  
Raymond Boyle, Delaware  
Shaun Brandewie, Ohio  
Andrew Feng, Virginia  
Annie Fishman, Texas  
Frances Johnson, Washington, D.C.  
Angeliki Kalimeris, New York  
Eileen Kelly, Illinois  
Michael Kennerty, Georgia  
John Kim, Hawaii

### **Designated Federal Officer:**

Louis Morizio, TAP Program Manager, New York

### **Program Owner:**

Jodi Patterson, Director, Office of Taxpayer Correspondence, Wage and Investment

### **Staff:**

Audrey Y. Jenkins, Analyst, New York  
Meredith Odom, Analyst, New York  
Rose A. Babb, Management Assistant, New York

### **Committee Work Scope (Deliverable):**

For 2011 the Notices Committee was given an assignment to continue working on the Notices Landing Page Project. This Project was introduced to the Notices Committee during the last part of 2010 but because of the time remaining in 2010 very little actual work was preformed.

The Notices Committee was charged with reviewing IRS Notices (some of the notices were old and some were the newly redesigned notices) that will be sent to taxpayers for various reasons to include, but not limited to: identifying problems with their tax

return, requesting additional information, explaining why changes were made, any other matters concerning the taxpayer's tax return, and other tax related matters.

During the Notices review process, the Committee was tasked with developing FAQ related to the Notice that an ordinary taxpayer would have upon receiving and reading the notice.

These questions would be posted on the IRS.gov landing pages for notices. The taxpayer can go to the landing pages to receive additional information about their notice and review the FAQ concerning that particular notice. In addition to formulating FAQ, the IRS asked the Committee to review new and existing notices and provide feedback comments on clarity and structure.

The Notices Committee reviewed and evaluated a total of 45 notices and provided FAQs for all of the notices along with structure/format comments and suggestions to make the notices clearer and easier to understand. The IRS has begun posting some of the FAQs to the landing pages of the individual notices on IRS.gov. Some of the suggestions for changes to the old notices will be reviewed and incorporated in the notice when they are ready for redesign. Some of the suggestions for the already newly redesigned notices will be reviewed for possible inclusion the next time the notice is scheduled for redesign.

### **Projects:**

The Notices Committee completed the FAQ Landing Page project which included reviewing 45 notices, formulating FAQs, and providing comments on the structure and content of the notices. Some of the notices reviewed were:

- CP23 – We made changes to your return because we found a difference between the amount of estimated tax payments on your tax return and the amount we posted to your account. You have a balance due because of these changes;
- CP20E – Proposed Tax Increase;
- CP15 - Notice of civil penalty for Frivolous Tax Return;

- CP63 - We are holding your tax refund; and
- CP51A – We Figured Your Tax for you.

**In addition to the Landing Page Project the Notice Committee completed the following assigned projects:**

- Publication 594, *The IRS Collection Process*, before and after review. The IRS asked the Notice Committee to review Publication 594 before it was revised for clarity and content. The Committee completed the review and provided the Office of Taxpayer Correspondence Program Owner with the feedback; and
- The Notice Committee participated in a focus group to discuss the IRS Schedule D and Form 8949, *Sales and other Disposition of Capital Assets*. The Form 8949 is a new form for 2011 and the Schedule D is revised for 2011. The focus of the group was to discuss the format of the Form and the best way to capture information for transferring to the Schedule D. The Program Owner for this particular request was Tax Forms and Publications Program.

**Additional Committee Work and Accomplishments:**

The Program Owner of SB/SE asked the Notices Committee to establish a panel and provide the IRS with ideas for a comprehensive strategy for decreasing the number of fraudulent filings of Forms W-2, *Wage and Tax Statement*, and Forms 1099.

The IRS is receiving an ever-increasing number of fraudulent information returns reporting fabricated Federal Tax Withholding (FTWH). Some of the fraudulent information returns have posted to the Information Returns Master File (IRMF) and are deemed to be correct by the many users of the IRMF. There are many adverse consequences caused by these filings. These fraudulent information returns consisting of forms W-2 and 1099 often contain valid EINS for payers. This may adversely impact payers with reconciliation of forms 1099 and cause unjust information return penalties to be assessed, in addition to the adverse consequence of an individual taxpayer account being credited with false withholding. The Notice Committee discussed these problems and submitted possible solutions to help resolve the issues.



This page was intentionally left blank

## Correspondence Examination Practitioner Engagement

### **Members:**

Mary Jean Potenzzone, New Jersey, Chair  
Gary Iskowitz, California, Vice-Chair  
Lee Battershell, California  
Ralph Colon-Sacarello, Texas  
Karie David-Nozemack, Georgia  
Jo Ann Gibbons, Vermont  
Joan Gustafson, Arizona  
Bradford Lee, Minnesota  
John Rodgers, Alaska  
Mary Jo Werner, Wisconsin  
Cindi Williams, South Dakota  
Marilyn Young, Tennessee

### **Designated Federal Officer:**

Judi Nicholas, TAP Program Manager and DFO

### **Program Owner:**

Phyllis Grimes, Program Owner  
Tonjua Menefee, Program Owner

### **Staff:**

Janice Spinks, Program Analyst, Washington  
Nina Pang, Program Analyst, Washington  
Kymberly Hand, Management Assistant, Washington

### **Subject Matter Expert or Point-of-Contact:**

Tonjua Menefee, Senior Tax Analyst and Mike Landsmann, Tax Analyst

**Director approving issue:** Melanie Neff for Jeff Basalla, Director, SB/SE Campus Reporting Compliance

### **Committee Work Scope (Deliverable):**

The SB/SE Practitioner Engagement (PE) Committee was created in 2011 as a result of a Task Force appointed by the Joint Committee to compile a report regarding the Campus Correspondence Examination Division. Their goal was to improve service to make voluntary compliance easier. They were to explore high leverage enhancements to maximize practitioner involvement and satisfaction with the campus correspondence examination process. The main focus was to provide an external point of view on Campus correspondence examinations to identify potential opportunities to improve the process or communication with practitioners and enhancements to the process.

In order to accomplish the stated goal, The SB/SE PE Committee divided itself into two subcommittees; 1) Matching Correspondence, and 2) Avoiding Appeals/Tax Court.

Projects:

The Avoiding Appeals/Tax Court Subcommittee was charged with formulating proposals to reduce the number of Campus Correspondence Exams (CCE) that result in an Appeals Conference or a Tax Court case. The Subcommittee developed the following proposals:

- Expand the opportunities for taxpayers/practitioners to talk with IRS Employees; and
- Add a flowchart to Publication 3498-A, The Examination Process, to summarize the entire audit process.

The Matching Correspondence Subcommittee was tasked with evaluating aspects of the written correspondence exam process and recommending improvements. This Subcommittee developed the following proposal:

- Implementing a barcode tracking system on all written communication associated with the correspondence examination process could streamline processing of mail, improve efficiency within the IRS, and have a direct impact on the level of service the taxpayer experiences, thus reducing defaults. Using similar barcode technology already in place for Automated Under Reporter (AUR) units could allow the computer file status code to be updated in the automated letter system. Providing the taxpayer with a barcode return mail label to be applied to whatever size package is needed for their documentation support will ensure accurate audit correlation and reduce the miss-mailed documentation support.



The Committee has been advised by the Program Manager that CCE has decided to accept the Committee's foremost recommendation that CCE implement and use vigorous new steps to afford taxpayers and practitioners additional opportunities to communicate with IRS employees. In addition, the Committee is proud to disclose that the flowchart and other suggestions to Publication 3498-A were well received and most of the recommendations were accepted. The Committee feels the reception of its recommendations and findings by CCE proved the Committee presented a successful final product of the members' joint efforts.

This page was intentionally left blank

## Correspondence Examination Toll-Free

### **Members:**

The Intelligent Contact Management (ICM) subcommittee

Harlan Barnett, Washington, Chair

Roger Lees, Pennsylvania, Vice-chair

Anne Rasmussen, Minnesota, Vice-chair

Richard Bilancia, Colorado

Linda Gambardella, New York

Thomas Wechter, Illinois

The Self-help subcommittee:

Harlan Barnett, Washington, Chair

Diedre Jackson, Louisiana, Vice-chair

Paulette Germain Bekolo, North Carolina, Vice-chair

Kirsten Ball, Utah

David J. Cain, West Virginia

Susan Lynn, Florida

Cliff Young, California

Designated Federal Officers:

Judi Nicholas, TAP Program Manager, Washington

Linda Rivera, Acting TAP Program Manager, Washington, D.C.

Program Owner:

Tonjua Menefee, Senior Tax Analyst, SB/SE

Subject Matter Expert or Point-of-Contact:

Joyce Spence, Program Manager, CRC, Exam Policy;

Lorraine Maguire, Supervisory Management and Program Analyst;

Carol Spencer, Policy Analyst, CRC, Exam Policy, MO



**Staff:**

Tim Shepard, Program Analyst, Washington

Nina Pang, Program Analyst, Washington

Kymerly Hand, Management Assistant, Washington

**Committee Work Scope (Deliverables):**

In December 2010, the SB/SE IRS team presented the TAP Committee with two distinct requests. We divided the Committee into two six-member subcommittees. Following are the two subcommittee Work Scope assignment sheets:

**A. The Intelligent Contact Management (ICM) Subcommittee:**

The mission was to improve service in the Correspondence Examination Program that would result in making voluntary compliance easier. Their challenge was to generate feedback from external sources to provide opportunities for improvement to the ICM telephone routing system. The goal was to determine if the newly implemented ICM telephone routing system would benefit taxpayers calling the Correspondence Examination toll-free line. The Committee was expected to provide feedback to ensure that enhancements in this program area generate limited additional burden for those calling into the Correspondence Examination toll-free line.

**B. The Self-help Subcommittee:**

The mission was to provide feedback on automated self-help options that would improve the customer's experience and also to improve service that would make voluntary compliance easier. Their challenge was to determine if additional self-help options could be added to the Correspondence Examination toll-free phone line to provide the caller with additional benefits. An additional goal was to make sure their suggestions did not generate additional burden for taxpayers using the system.

**Projects:**

A. The ICM subcommittee produced a 19 page Referral Document with 14 appendices, which outlined the team's suggested changes to the Correspondence Examination toll-free phone lines' 23 script segments. The segment below copied from the final referral's "Proposed Solution" outlines the Committee's recommendations and approach to answering the SB/SE Division's request for input.

## **Proposed Solution:**

As a result of the ICM subcommittee's testing and analysis of the ICM System, the Committee identified three levels of potential modification to the ICM System:

### **1. Tier 1 – Script Modification:**

As outlined in the IRS project statement, the main objective of the Team was to evaluate the ICM System scripts for clarity, ease of understanding, and informative content;

### **Tier 2 – ICM System Modifications:**

During the analysis of the ICM scripts, the Team also evaluated the flow of information within the ICM System and the related scripts and identified areas for potential enhancement to the current ICM script configuration and routing; and

### **Tier 3 – Future Enhancements to the ICM System:**

While not critical to the system or to this project, the Team also identified items that may prove to enhance a caller's experience and call outcome as a result of using the ICM System.

2. For ease of the IRS review, we created these script documents using Microsoft Word and enabled the "Track Changes" function within the Word application. This allows the reader to see the specific script edits that the Team recommended, as well as provides a sample final edited script for use in modifying the ICM System in the event the IRS accepts all recommended changes to a specific script.
3. Throughout the Team's review of the ICM System, the Team kept the caller and their need to resolve examination issues in mind. The Team's approach toward this goal was to validate and edit the ICM System messages that callers encounter so that they could potentially answer or assist a caller in obtaining data, or to move a caller through the system in an efficient yet informative way. The Team also evaluated the ICM System's current routing and flow of script information in an effort to identify potential areas of improvement as well as to identify additional segments and/or routing options.
4. As a final task, the Team also requested input from the IRS ICM System Owner regarding the Team's script edits in order to confirm that the Team's recommendations were reasonable and feasible to implement within the existing ICM System.

B. The Self-help subcommittee produced a four-page referral document with three appendices, outlining the team's suggested additional self-help options to the Correspondence Examination toll-free phone lines' 23 script segments.

Proposed Solutions:

1. The panel recommended the following new self help options:
  - a. Appendix A: Request for Extension of Time;
  - b. Appendix B: The Status of My Exam; and
  - c. Appendix C: Website & Social Media.
2. The review of the Correspondence Examination process included the following:
  - a. We began by reviewing the SB/SE Toll-Free Intelligent Contact Management (ICM) phone scripts;
  - b. We made test calls into the ICM system;
  - c. We gained an understanding of the automated exam process;
  - d. We analyzed the customer satisfaction survey provided by the Pacific Consulting Group issued in April 2011 covering October through December 2010 data, in order to gain an understanding of the issues taxpayers were experiencing and the feedback provided in the survey; and
  - e. We reviewed the information provided on the Phone Optimization Project (POP) Initiative for 2009, and the National Quality Review System's (NQRS) "Reason for Contact Report."

After a review of the information provided on the POP Initiative for 2009 and the NQRS "Reason for Contact Report," we selected the top four highest percentage point issues or failures and began our discussions and documentation of the new self-help options.

Copies of nine examination letters were also closely reviewed.

The TAP Joint Committee approved both referrals as written on August 25, 2011.

Additional Committee Work and Accomplishments:

After the completion of the two above detailed reports, SB/SE asked the Committee to provide some informal pre-decisional input on two Small Business Tax Workshops under development.



## Taxpayer Assistance Center (TAC) Committee

### **Members:**

Herbert Bohrer, Idaho, Chair  
Nancy Eik, Montana, Vice-chair  
Antonio Acero, South Carolina  
Barbara Baldwin, California  
Haidee Cabusora, New York  
Gerald Janci, Mississippi  
Matt Kosanovich, Ohio  
David Levine, Nevada  
Catherine McPeak, Texas  
Patricia O'Neill, California  
George Palmer, Oklahoma  
Toni Smith, Nebraska



Cover of 2011 TAC  
Report to IRS

### **Designated Federal Officer:**

Roy Block, TAP Program Manager, Wisconsin

Program Owners:

Leslye Baronich, Director, Field Assistance (FA);

Jane Brough, Supervisory Financial Management Specialist;

Toni Horton, Program Analyst;

Beth Braddock, Program Analyst.

### **Staff:**

Ellen Smiley, Program Analyst, Wisconsin

Patti Robb, Program Analyst, Wisconsin

Lisa Gabriel, Program Analyst, Wisconsin

Annie Gold, Management Assistant, Wisconsin

### **Committee Work Scope (Deliverable):**

In December, 2010, the IRS Field Assistance management requested the Taxpayer Assistance Centers (TAC) Project Committee to review the current distribution process of self-service forms and publications in the TACs.

Areas of Focus for the TAC Committee included:

- Review the processes used in the TAC associated with the distribution of forms and publications to the taxpayers;
- Provide suggestions on which products should be stocked on the racks in the TAC; and
- Determine if any new products need to be created to provide the taxpayer more self-service materials to prevent a return visit to the TAC.

**Projects:**

From December 10, 2010, to May 13, 2011, 12 TAC Committee members visited 28 TACs located in 13 states in diverse areas of the United States including California, New York, the Midwest, and the South. These TACs included small, medium and large, as well as rural, suburban and urban locations.

The purpose of these visits and interviews was to understand how the forms racks are being managed and how these racks could be improved to better assist taxpayers in fulfilling their tax obligations. During these visits, TAC Committee members observed the physical arrangements, assessed the condition of the forms racks, and also discussed with the manager, or their representative, how the self-service forms racks could be improved.

The TAC Committee developed and approved fifteen recommendations. Some of these recommendations included:

1. Prior to the 2010 filing season, the IRS mailed ten different 1040 tax packages, three 1040A tax packages, and one 1040EZ tax package to taxpayers who filed their own tax returns on paper. The Wage & Investment Division should revise the required stocking list for TACs to include the more commonly used tax packages;
2. To save valuable space, the TAC should keep a supply of frequently used larger publications and have taxpayers use the Facilitated Self-Assistance (FSA) kiosks to print forms;
3. The IRS should continue issuing Publication 4893, Important Information for Taxpayers Who No Longer Receive Tax Packages, and place it prominently near the forms racks to help taxpayers determine which forms they need to file;

4. The IRS should re-examine and identify ways in which the Community Based Outlet Programs (CBOP) and Tax Forms Outlet Programs (TFOP) could be enhanced to provide more forms outlets for taxpayers, including continuing to partner with post offices in providing forms;
5. Given the long lines and crowded waiting rooms at many TACs, managers should move the self-service forms racks to areas where taxpayers who only want forms can help themselves and bypass waiting in line to check in; and
6. Since many taxpayers are not aware of the FSA kiosks or how easy they are to use, the IRS should consider a widespread marketing campaign to highlight their availability and accessibility.

In December 2011, the Committee submitted their report to the IRS including the fifteen recommendations. The TAC Committee concludes that implementing the recommendations could have a significant impact on improving the distribution process of self-service forms and publications in the TACs.



This page was intentionally left blank

## Tax Forms & Publications (TF&P) Committee

### **Members:**

Donald Thomas, Virginia, Chair  
Felicia Garant, Maine, Vice-chair  
Jeffrey Davine, California  
Robert Hayden, Michigan  
Richard Holland, North Dakota  
David Kahn, California  
Howard Levine, California  
Wayne Mackie, Michigan  
Theresa Matthews, North Carolina  
Elizabeth Mossad, Florida  
Todd Oetken, Kentucky  
Jackie Rollins, Texas  
Michael Silva, Maryland

### **Designated Federal Officer:**

Louis Morizio, TAP Program Manager, New York

### **Program Owner:**

Patty Wagner, Senior Tax Analyst

### **Staff:**

Marisa Knispel, Program Analyst, New York  
Meredith Odom, Program Analyst, New York  
Rose Babb, Management Assistant, New York

### **Committee Work Scope (Deliverable):**

The Tax Forms and Publications (TF&P) Committee's mission was to evaluate IRS forms and publications and collaborate with the relevant IRS Program Owner on changes and improvements. TF&P Committee members occasionally serve as a test panel for new IRS forms and other informational filing initiatives.

## Projects:

The TF&P Committee began the 2011 TAP year with the review of various newly revised IRS tax products. The IRS asked the committee to review Form 706, *United States Estate Tax Return, and Instructions*; Publication 502, *Medical and Dental Expenses*; and Publication 544, *Sale and Disposal of Assets*. These IRS forms were assigned for review by TF&P subcommittees and the entire assignment was completed by the end of the first calendar quarter of 2011. These completed reviews resulted in multiple IRS adopted recommendations and improved clarification of these tax products.

During the second quarter of 2011 the IRS asked the TF&P Committee to review the IRS's newly revised versions of Schedule C, *Profit or Loss from Business*; Schedule D, *Capital Gains & Losses*; Form 8949, *Sales and Other Dispositions of Capital Assets*; Schedule E, *Supplemental Income and Loss*, Publication 946 and supporting Form 4562, *How to Depreciate*, and Schedule F, *Farm Income and Loss*. The TF&P committee completed these reviews which resulted in multiple IRS adopted recommendations of review findings.

A major part of the TF&P Committee is to review forms and publications via focus groups. These focus events allow the IRS to assess new ideas and concepts to test how best to implement new and proposed tax law changes. The TF&P Committee focus group tested tax products Schedule C; Schedule D; *Form 8949*; and Schedule E, *Supplemental Income and Loss*. In addition to these focus group reviews, the TF&P evaluated the user friendliness of the IRS website, "Tax Forms and Publications" landing pages. The TF&P Committee tested tax form query search functionality and relevance, assessed download speeds, evaluated ease of finding web links and banners, and evaluated website language. The TF&P Committee input was instrumental in assisting the IRS to improve the functionality of IRS.gov.

New for tax year 2011 is the Form 8949. This form replaces the Form 1040 Schedule D-1. The Committee's input was critical to the overall design and display of information on this new tax product.

In 2010 the IRS decided to end the mass annual mail-out of federal tax packets due to budget concerns. This change resulted in numerous complaints from elderly and disabled taxpayers as their immobility placed an undue burden on meeting tax obligations. The TF&P collectively came up with a partial remedy to this situation by



suggesting that the IRS toll-free form order number and website address be included with the instructions sent annually by the Social Security Administration (SSA) on the Form SSA-1099, *Social Security Benefit Statement*. The SSA adopted the TF&P's recommendation and plans to incorporate this suggestion in their Form SSA-1099 mail-out for 2011 by including a tax form ordering reference on the back of the included IRS Notice 703, *Read This To See If Your Social Security Benefits May Be Taxable*.

During the summer of 2011 the TF&P Committee actively took part in debates and discussions on the best ways to realign TAP and streamline costs. During a group survey the TF&P Committee suggested the IRS consider slightly reducing the number of TAP members as a cost cutting measure due recent federal budget constraints. This recommendation was in line with management's agenda and will take place starting in 2012.

In August 2011 the TF&P Committee was asked to review Publication 334, *Tax Guide for Small Business*, and take a new look at revised Form 4562. These reviews were completed and resulted in multiple recommendations being adopted.

In the fall of 2011 the TF&P Committee was asked by the IRS to review Form 1120, *U.S. Corporation Income Tax Return*, Form 1120s, *U.S. Income Return for an S Corporation*, and Form 1065, *U.S. Return of Partnership Income*. These forms were reviewed and IRS action will be pending in 2012. The TAP also recommended that the IRS consider revising the outdated Publication 583, *Starting a Business and Keeping Records*. The IRS agreed with this suggestion and plans a review of this publication in December 2011. Also during this period the TF&P Committee assisted the IRS Program Owner by offering critical feedback via focus group and TAP-wide survey questions on the best way to improve the location of images and information on the IRS tax publication cover pages. This initiative aided the introductory information displayed on these tax products.

Here are sample illustrations of outcomes of TF&P committee reviews by the IRS program owner during 2011:

- Publication 946, *How to Depreciate Property*  
Total Recommendations: 24 | Considered and Adopted by the IRS: eight;

- Form 1040 Schedule C and Instruction, *Profit or Loss from Business*  
Total Recommendations: five | Considered and Adopted by the IRS: five;
- Form 706 and Instruction, *U.S. Estate Tax Return*  
Total Recommendations: 57 | Considered and Adopted by the IRS: 19;
- Publication 502, *Medical and Dental Expenses*
- Total Recommendations: 17 | Considered and Adopted by the IRS: six; and
- Form 1040 Schedule F, *Farm Income and Loss*  
Total Recommendations: five | Considered and Adopted by the IRS: four.

## Volunteer Income Tax Assistance (VITA) Committee

### **Members:**

Stephen Vanderver, Indiana, Chair  
Winifred Browne, Florida, Vice-chair  
Ken Donnelly, Missouri  
Annette FitzGerald, Missouri  
Edith Kendall, Iowa  
Eboni Moss, Georgia  
PK Purkayastha, Michigan  
Joyce Rhyan, Ohio  
Robert Rible, California  
Brian Roy, New Hampshire  
Jeffrey Steinberg, New York  
Walter Webster, Pennsylvania

### **Designated Federal Officer:**

Nancy Ferree, TAP Program Manager, Florida

### **IRS Program Owners:**

Roger Burton, Stakeholder Partnership, Education & Communication (SPEC) Territory Manager;  
Fred McElligott, Area Director, SPEC, Atlanta, Georgia;  
Kate Lett-Deathe, SPEC Territory Manager

### **Staff:**

Donna Powers, Program Analyst, Florida  
Anita Fields, Program Analyst, Florida

### **Committee Work Scope (Deliverable):**

The VITA Committee contributes to the IRS efforts to ensure that the low and moderate income taxpayers who participate in the free tax assistance programs offered by VITA, AARP Tax-Aide and TCE receive quality service.



**Project:**

The 2011 VITA Project Committee considered and presented proposals in three areas: Financial Education and Asset Building (FEAB), Alternative Methods of providing free income tax preparation through the existing structure (Alternative Methods), and Product Development of training materials. The FEAB and Alternative Methods initiatives were researched by Committee members with the assistance of TAP Staff, Program Owners and various SMEs. The Product Development effort was conducted working closely with the IRS Education and Product Development Team (E&PD) members under specific time constraints to meet the production, printing, and distribution schedule of training materials for VITA volunteers.

**Financial Education and Asset Building:**

The deliverable from SPEC for the FEAB subcommittee was to evaluate existing partner engagement in FEAB services and suggest means to discover and disseminate the best practices of the various FEAB partners.

The subcommittee used a two-pronged approach; one directed at providing recommendations to the IRS on how to improve internal and external awareness of financial education, and asset building as it relates to overall VITA programs. The other direction was to investigate possible changes in the VITA grant application and award process.

The proposal to improve the internal and external awareness of FEAB consisted of a multi- step approach. The first step is to gather information from key partners, through a survey or other means, to determine the partners' perceptions regarding FEAB. The process would include soliciting success stories that could be shared with existing and new partners. In addition, the re-branding of FEAB was mentioned to determine if partners were satisfied with the FEAB name or might suggest a more meaningful or more marketable name to describe the effort.

With regard to VITA grants, the subcommittee proposed amending the application and award process to allow partners to use up to five percent of VITA grant funds to offer or expand FEAB services and develop training materials. Partners would be required to match the additional funds they receive from the IRS on a dollar for dollar basis. In the application process, the partner requesting additional funds would be required to provide a narrative describing how the funds would be used.

### **Alternative Methods of Filing Tax Returns:**

The SPEC expectation was to explore options relative to expanding and integrating alternative methods of filing tax returns into the traditional VITA/TCE site structure. In addition, feedback was requested on alternative methods that could be used outside the VITA/TCE program.

The Alternative Methods subcommittee investigated current practices for free income tax preparation other than through VITA/TCE programs. With the support of a benchmark study conducted and presented by Dr. David Cico, W&I, Social Scientist, they discovered approximately 16 million taxpayers who did not use a paid preparer and who would otherwise qualify for free tax preparation through VITA/TCE, but did not avail themselves of this service. The subcommittee decided that this group would be the focus of its research.

In excess of twenty five commercial vendors provide free income tax filing through the IRS Free-File Alliance. However, the criteria for a taxpayer to participate vary greatly from vendor to vendor. Such things as level of income, EITC qualification, age, filing status, and other items limit taxpayers to certain vendors.

### **The Alternative Methods subcommittee put forth four proposals:**

1. Promote the Free-File Alliance and the Free Assisted Self-Service Tax Preparation (FAST) program through a “road-show” approach using non-IRS personnel (VITA/TCE volunteers). The target audience would be community, religious, and social organizations where the underserved congregate.
2. Develop and use a short questionnaire similar to the one used with Free-File to narrow the field of providers or to identify which existing programs the taxpayer might qualify (such as FAST, I-Can, Beehive One Economy sites, and others).
3. Develop self-help programs using VITA/TCE certified volunteers to assist taxpayers who are preparing their own tax returns. One volunteer, for example, could assist two, three or even more taxpayers at the same time which would increase efficiency and production.
4. Engage the paid tax preparer community to provide pro-bono services. Encourage them through the various professional organizations in which they participate.

**Product Development:**

Several VITA Committee members participated in revising and updating VITA/TCE training materials to be consistent with changes in tax law and tax forms and publications. Some members travelled to Atlanta to work face-to-face with E&PD personnel while other members participated via teleconference and email. Together they reviewed, revised, and proofed all the training and testing materials to ensure comprehension, understandability, and fairness of the materials and tests. One member assisted in the testing of the tax preparation software to be used by the IRS, the VITA/TCE sites, and AARP Tax-Aide programs.



## Appendix A: Taxpayer Advocacy Panel Members January 2011

Panel Member	City	State	Area	Issue Committee
Acero, Antonio	Myrtle Beach	SC	2	TAC
Akbar, Sandra	Chicago	IL	4	EITC
Alvarado, Frank	East Haven	CT	1	EITC
Baldwin, Barbara	Auburn	CA	7	TAC
Ball, Kirsten	Sandy	UT	6	Correspondence Exam
Barnett, Harlan	Olympia	WA	6	Correspondence Exam
Battershell, Lee	Roseville	CA	7	Practitioner Engagement
Bernstein, Mark	Roslyn Heights	NY	1	Notice Improvement
Bilancia, Richard	Loveland	CO	5	Correspondence Exam
Bohrer, Herb	Springfield	ID	2	TAC
Boyle, Raymond	Wilmington	DE	2	Notice Improvement
Brandewie, Shaun	Akron	OH	4	Notice Improvement
Browne, Winifred	Miami	FL	3	VITA
Cabusora, Haidee	New York	NY	1	TAC
Cain, David	Marlinton	WV	2	Correspondence Exam
Child-Tomie, Audrey	Brick	NJ	1	TAC
Colon-Sacarello, Ralph	Pilot Point	TX	5	Practitioner Engagement
DaCorte, Susan	N Palm Beach	FL	3	Communications
Davine, Jeffrey	Los Angeles	CA	7	Tax Forms and Pubs
Davis-Nozemack, Karie	Atlanta	GA	3	Practitioner Engagement
DelTergo, Michael	Westfield	NJ	1	EITC
Donnelly, Ken	Lees Summit	MO	5	VITA
Eik, Nancy	Missoula	MT	6	Tax Forms and Pubs
Eng, Harry	St. Charles	IL	4	EITC
Feng, Andrew	Arlington	VA	2	Notice Improvement
Fisher, Aileen	Burlingame	CA	7	Communications
Fishman, Annie	Rockwall	TX	5	Notice Improvement
FitzGerald, Annette	Branson	MO	5	VITA
Flanders, Seth	Emmaus	PA	2	Communications
Fuentes, Luis	Boquerón	PR	3	Tax Forms and Pubs
Gambardella, Linda	Suffern	NY	1	Correspondence Exam
Garant, Felicia	Falmouth	ME	1	Tax Forms and Pubs
Bekolo, Paulette Germain	Morrisville	NC	2	Correspondence Exam
Gibbons, Jo Ann	Montpelier	VT	1	Practitioner Engagement

Panel Member	City	State	Area	Issue Committee
Granger, Jackie	West Bend	WI	4	Notice Improvement
Gustafson, Joan	Prescott	AZ	5	Practitioner Engagement
Hayden, Robert	Monroe	MI	4	Tax Forms and Pubs
Hayes, Herbert	Huntsville	AL	3	EITC
Head, Randee	Warner Robins	GA	3	Communications
Hitchcock, Colleen	Lacey	WA	6	EITC
Holland, Richard	Bismarck	ND	6	Tax Forms and Pubs
Iskowitz, Gary	Los Angeles	CA	7	Practitioner Engagement
Jackson, Diedre	Mandeville	LA	3	Correspondence Exam
Janci, Jerry	Pittsboro	MS	3	TAC
Johnson, Frances	Washington	DC	2	Notice Improvement
Kahn, David	Los Angeles	CA	7	Tax Forms and Pubs
Kalchthaler, Carolyn	Plano	TX	5	Communications
Kalimeris, Angeliki	Woonsocket	RI	1	Notice Improvement
Kelly, Eileen	Wilmette	IL	4	Notice Improvement
Kendall, Edith	Marion	IA	6	VITA
Kennerty, Michael	Atlanta	GA	3	Notice Improvement
Kim, John	Honolulu	HI	7	Notice Improvement
Kosanovich, Matt	Columbus	OH	4	TAC
Lee, Bradford	Mahtomedi	MN	6	Practitioner Engagement
Lees, John	Evans City	PA	2	Correspondence Exam
Levine, David	Reno	NV	7	TAC
Levine, Howard	Van Nuys	CA	7	Tax Forms and Pubs
Lynn, Susan	Orlando	FL	3	Correspondence Exam
Mackie, Wayne	Frankenmuth	MI	4	Tax Forms and Pubs
Manuszak, J.T.	Wichita	KS	5	Communications
Marshalek, Mark	Powell	OH	4	Communications
Matthews, Theresa	Denton	NC	2	Tax Forms and Pubs
McPeak, Catherine	Plano	TX	5	TAC
Miller, Ernest	Raleigh	NC	2	Notice Improvement
Morse, Cheryl	North Easton	MA	1	Communications
Moss, Eboni	Doraville	GA	3	VITA
Mossad, Elizabeth	Valrico	FL	3	Tax Forms and Pubs
Murray, Alan	Larchmont	NY	1	Notice Improvement
O'Neill, Patricia	San José	CA	7	TAC
Oetken, Todd	Louisville	KY	4	Tax Forms and Pubs
Palmer, George	McLoud	OK	5	TAC

Panel Member	City	State	Area	Issue Committee
Parrish, Charnia	Albuquerque	NM	5	Tax Forms and Pubs
Perez, Santa	Las Vegas	NV	7	EITC
Petersen-Grosse, Chris	Elkhart	IN	4	EITC
Phillips, Beverly	Bend	OR	6	Notice Improvement
Potenzzone, Mary Jean	Glen Ridge	NJ	1	Communications
Purkayastha, PK	Saline	MI	4	VITA
Rasmussen, Anne	Apple Valley	MN	5	Correspondence Exam
Rhyan, Joyce	Cleveland	OH	4	VITA
Rible, Robert	Santa Cruz	CA	7	VITA
Rodgers, John	Anchorage	AK	7	Practitioner Engagement
Rollins, Jackie	Austin	TX	5	Tax Forms and Pubs
Roy, Brian	Nashua	NH	1	VITA
Sharpe, Connie	Riva	MD	2	Communications
Silva, Michael	North East	MD	2	Tax Forms and Pubs
Smith, Toni	Omaha	NE	6	TAC
Steinberg, Jeffrey	Blauvelt	NY	1	VITA
Stepner, Gerald	Peabody	MA	1	EITC
Tatum, Sue	Arkadelphia	AR	5	EITC
Thomas, Donald	Richmond	VA	2	Tax Forms and Pubs
Toomer, Karla	Cokeville	WY	6	Communications
Turner, Dianne	Knoxville	TN	3	Communications
Vanderver, Stephen	Evansville	IN	4	VITA
Walker, Thomas	Dallas	TX	5	Communications
Webber, Erica	Alexandria	VA	2	EITC
Webster, Walter	Dauphin	PA	2	VITA
Wechter, Thomas	Glencoe	IL	4	Correspondence Exam
Werner, Mary Jo	La Crosse	WI	4	Practitioner Engagement
Williams, Cindi	Summerset	SD	6	Practitioner Engagement
Wongshue, Lina	Orlando	FL	3	EITC
Young, Clifford	Newbury Park	CA	7	Correspondence Exam
Young, Marilyn	Nashville	TN	3	Practitioner Engagement



This page was intentionally left blank

## Appendix B: 2011 Taxpayer Advocacy Panel IRS Staff

Name	Position Title	Location
Shawn Collins	TAP Director	Washington, DC
Leasia Brooks	TAP Director Management Assistant	Washington, DC
Carolynn Kublnick	TAP Director Management Assistant	Washington, DC
Steve Berkey	Senior Program Analyst	Plantation, FL
Susan Gilbert	Senior Program Analyst	Atlanta, GA
Linda Rivera	Senior Program Analyst	Washington, DC
Otis Simpson	Senior Program Analyst	Washington, DC
Russ Pool	Database Analyst	Seattle, WA
Kudiratu Usman	Analyst	Washington, DC
Louis Morizio	TAP Program Manager	Brooklyn, NY
Rose Babb	Management Assistant	Brooklyn, NY
Audrey Jenkins	Program Analyst	Brooklyn, NY
Marisa Knispel	Program Analyst	Brooklyn, NY
Meredith Odom	Program Analyst	Brooklyn, NY
Roy Block	TAP Program Manager	Milwaukee, WI
Annie Gold	Management Assistant	Milwaukee, WI
Patti Robb	Program Analyst	Milwaukee, WI
Ellen Smiley	Program Analyst	Milwaukee, WI
Lisa Gabriel	Program Analyst	Milwaukee, WI
Judi Nicholas	TAP Program Manager	Seattle, WA
Kymerly Hand	Management Assistant	Seattle, WA
Janice Spinks	Program Analyst	Seattle, WA
Timothy Shepard	Program Analyst	Seattle, WA
Nina Pang	Program Analyst	Seattle, WA
Nancy Ferree	TAP Program Manager	Plantation, FL
Vacant	Management Assistant	Plantation, FL
Marianne Dominguez	Program Analyst	Plantation, FL
Donna Powers	Program Analyst	Plantation, FL
Anita Fields	Program Analyst	Plantation, FL

This page was intentionally left blank



## Appendix C: 2011 TAP Area Committee IRS Designated Federal Officers

<b>Area 1</b>	<b>Position Title</b>	<b>Location</b>
Robert Fett	Local Taxpayer Advocate	Burlington, VT
<b>Area 2</b>		
Tina Juncewicz	Local Taxpayer Advocate	Philadelphia, PA
<b>Area 3</b>		
Rose Browne	Local Taxpayer Advocate	Atlanta, GA
<b>Area 4</b>		
Donna Wess	Local Taxpayer Advocate	Memphis, TN
<b>Area 5</b>		
Marian Adams	Local Taxpayer Advocate	Wichita, KS
<b>Area 6</b>		
Teresa Thompson	Local Taxpayer Advocate	Helena, MT
<b>Area 7</b>		
Dorothea Curran	Local Taxpayer Advocate	Los Angeles, CA

This page was intentionally left blank

## Appendix D: 2011 TAP Project Committee IRS Program Owners

<b>Communications</b>	
Shawn Collins	Program Owner
<b>Earned Income Tax Credit (EITC)</b>	
Verlinda Paul	Program Owner
Barbara Foley	Analyst
<b>Notice Improvement</b>	
Jodi Patterson	Director
<b>Small Business/Self Employed (SB/SE)</b>	
<b>Correspondence Exam</b>	
Tonjua Menefee	Program Owner
<b>Practitioner Engagement</b>	
Phyllis Grimes	Program Owner
Tonjua Menefee	Program Owner
<b>Taxpayer Assistance Centers (TAC)</b>	
Leslye Baronich	Program Owner
Jane Brough	Program Owner
Toni Horton	Analyst
Beth Braddock	Analyst
<b>Tax Forms &amp; Publications</b>	
Patty Wagner	Program Owner
<b>Volunteer Income Tax Assistance (VITA)</b>	
Roger Burton	Program Owner
Fred McElligott	Program Owner
Kate Lett-Deathe	Program Owner



This page was intentionally left blank

## Appendix E: 2011 TAP Recommendation Status Definitions

### **Area Committees:**

<b>Status</b>	<b>Description</b>
Elevated Issue, Awaiting an IRS Reply:	A taxpayer issue forwarded from the TAP Joint Committee to the IRS and TAP is waiting for an IRS response.
Pending Review by TAP:	A taxpayer issue forwarded from the TAP Joint Committee to the IRS and TAP is considering the IRS response. TAP may be awaiting the IRS response to a subsequent TAP resubmission.
Closed, Proposal Accepted by the IRS:	A taxpayer issue accepted by the IRS. The proposal may or may not be implemented, but the IRS has agreed to the recommendation.
Closed, Partially Accepted by the IRS:	A taxpayer issue partially accepted by the IRS. The proposal may or may not be implemented but the IRS has agreed to the recommendation in part.
Closed, Proposal Rejected by the IRS:	A taxpayer issue or recommendation rejected by the IRS for various reasons as indicated in the IRS response.
Referred to F&P-Accepted:	A taxpayer issue or recommendation forwarded directly to Tax Forms and Publications program owners and the IRS has agreed to the recommendation.
Referred to F&P-Partially Accepted:	A taxpayer issue or recommendation forwarded directly to Tax Forms and Publications program owners and the IRS has partially agreed to the recommendation
Referred to SAMS, Accepted:	A taxpayer issue which requires immediate intervention by the IRS. TAP forwards the recommendation directly to the Office of Systemic Advocacy using the Systemic Advocacy Management System (SAMS) database. Immediate action is taken by the IRS to resolve the issue or an advocacy project is initiated.
Referred to SAMS, Rejected:	A taxpayer issue which requires immediate intervention by the IRS. TAP forwards the recommendation directly to the Office of Systemic Advocacy using the Systemic Advocacy Management System (SAMS). Immediate action is not taken by the IRS to resolve the issue or an advocacy project is not initiated.

**Status**

Referred to SAMS,  
Legislative:

Closed, Under IRS  
Consideration:

**Description**

When a taxpayer issue relates to legislation, TAP forwards the recommendation directly to the Office of Systemic Advocacy using the Systemic Advocacy Management System (SAMS) for future consideration as a recommendation for legislative change by the National Taxpayer Advocate.

A taxpayer issue forwarded from the TAP Joint Committee to the IRS, of which the IRS commits further consideration. This may occur if the IRS is currently evaluating a program or system and will consider TAP's recommendation during the process.

**Project Committees:****StatusDescription**

Project/Assignment  
Completed:

**Closed,**

A project or task completed by a Project Committee with the results and recommendations documented and forwarded to the IRS Program Owner.



## Appendix F: Acronyms

ACS	Automated Collection System
AUR	Automated Under Reporter
C&L	Communication and Liaison
CBOP	Community Based Outlet Program
CCE	Campus Correspondence Exams
CE	Correspondence Exam
CNC	Currently Not Collectible
CPA	Certified Public Accountant
CPE	Continuing Professional Education
DFO	Designated Federal Officer
EAR	Electronic Accounts Resolution
E&PD	Education and Product Development
EDSA	Executive Director Systemic Advocacy
EFTPS	Electronic Federal Tax Payment System
EITC	Earned Income Tax Credit
ERS	Error Resolution System
FA	Field Assistance
FACA	Federal Advisory Committee Act
FAQ	Frequently Asked Questions
FAST	Free Assisted Self-Service Tax Preparation
FEAB	Financial Education and Asset Building
FSA	Field Systemic Advocacy
FTWH	Federal Tax Withholding
FY	Fiscal Year
ICM	Intelligence Contact Management
IRM	Internal Revenue Manual
IRMF	Information Returns Master File

IRS	Internal Revenue Service
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Corporation
LTA	Local Taxpayer Advocate
MSP	Most Serious Problem
NQRS	National Quality Review System
OIC	Offer in Compromise
OTC	Office of Taxpayer Correspondence
PE	Practitioner Engagement
PIN	Personal Identification Number
POA	Power of Attorney
POP	Phone Optimization Project
PTIN	Practitioner Tax Identification Number
QR Code	Quick Response Code
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self Employed
SFR	Substitute for Return
SLIA	Streamlined Installment Agreement
SME	Subject Matter Expert
SMR	Social Media Release
SPEC	Stakeholder Partnership, Education and Communication
SSA	Social Security Administration
TAC	Taxpayer Assistance Center
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TCE	Tax Counseling for the Elderly
TF&P	Tax Forms and Publications

TFOP	Tax Forms Outlet Program
TIGTA	Taxpayer Inspector General for Tax Administration
VITA	Volunteer Income Tax Assistance
W&I	Wage and Investment



This page was intentionally left blank

## TAP Geographic Committee Map (Text Version)

<b>Area</b>	<b>State</b>	<b>Members</b>
1	Connecticut	1
1	Massachusetts	2
1	Maine	1
1	New Hampshire	1
1	New York	5
1	Rhode Island	1
1	Vermont	1
2	Delaware	1
2	Washington, D.C.	1
2	Maryland	2
2	North Carolina	3
2	New Jersey	3
2	Pennsylvania	3
2	South Carolina	1
2	Virginia	3
2	West Virginia	1
3	Alabama	1
3	Arkansas	1
3	Florida	5
3	Georgia	4
3	Louisiana	1
3	Mississippi	1
3	Puerto Rico	1
4	Illinois	4
4	Indiana	2
4	Kentucky	1
4	Michigan	3
4	Ohio	4
4	Tennessee	2
4	Wisconsin	2
5	Iowa	1
5	Kansas	1
5	Minnesota	2
5	Missouri	2
5	Nebraska	1

<b>Area</b>	<b>State</b>	<b>Members</b>
5	Oklahoma	1
5	Texas	6
6	Arizona	1
6	Colorado	1
6	Idaho	1
6	Montana	1
6	North Dakota	1
6	New Mexico	1
6	Oregon	1
6	South Dakota	1
6	Utah	1
6	Washington	2
6	Wyoming	1
7	Alaska	1
7	California	10
7	Hawaii	1
7	Nevada	2





