

# Annual Report 2013



## The Taxpayer Advocacy Panel is...

An independent panel of citizens whose mission is to listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction.

A group of citizens who volunteer to listen to what taxpayers have to say about the IRS. We not only listen, we try to do something about it.

A Federal Advisory committee established under the authority of the Department of the Treasury.

A unique organization that increases opportunities for U.S. taxpayers to communicate with the IRS.

Geographically and demographically balanced with approximately 75 members that represent the entire nation.



**Taxpayer**  **Advocacy Panel**

**IMPROVING THE IRS**

[www.ImproveIRS.org](http://www.ImproveIRS.org)



To: Jacob J. Lew  
Secretary of the Treasury

John A. Koskinen  
Commissioner Internal Revenue

Nina E. Olson  
National Taxpayer Advocate

Subject: Taxpayer Advocacy Panel 2013 Annual Report

While the Taxpayer Advocacy Panel (TAP) extended its successful track record of significant accomplishments in 2013, change for and within the TAP continued at a rapid rate. While all such accomplishments and changes are fully documented in the following pages, some of the most significant included:

- The IRS TAP staff was reorganized to better integrate within the Systemic Advocacy (SA) Division of the Taxpayer Advocate Service (TAS). This included the appointment of a new permanent TAP Director;
- The TAP formally adopted a set of governing by laws;
- The frequency and timing of face-to-face meetings were again altered; and
- The number of volunteers applying to serve on the TAP increased, while the number of eligible positions was again decreased.

These changes were made in realization of ongoing congressionally mandated budget constraints. Implementation was not without associated challenges. TAP volunteers adapted quickly and continued to fulfill the TAP's mission, to serve the tax paying public, and complete another successful year. In spite of the budgetary challenges we had to deal with; in spite of the effects of the sequestration; in spite of Congressional hearings aimed at the IRS; in spite of significant interruptions caused by the Federal Government shutdown in October, the TAP work and mission continued. In 2013, TAP volunteers completed almost 800 outreach activities reaching over 1.1 million taxpayers, finished 42 projects, and elevated 148 recommendations to the IRS.

Changes will continue next year for the TAP as the IRS implements its new role monitoring taxpayer compliance with the Affordable Care Act. This will be no small change for taxpayers and the IRS. Returning and new members will need to establish new guidelines for the TAP's involvement in this important area.

I have thoroughly enjoyed being the 2013 TAP National Chair. I want to publically acknowledge Colleen Hitchcock, 2013 TAP Vice-chair, for her outreach leadership and filling in for me when necessary. I also want to thank each Committee Chair for their leadership and hard work. But it is the individual TAP volunteers that deserve the real credit! TAP volunteers all bring different skills, interests and experiences with them to serve on the Panel. It is that diversity that makes us who we are and is one of the powerful strengths that has made 2013 another great year for the TAP.



2013 TAP Chair Richard Bilancia



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## *Introduction*

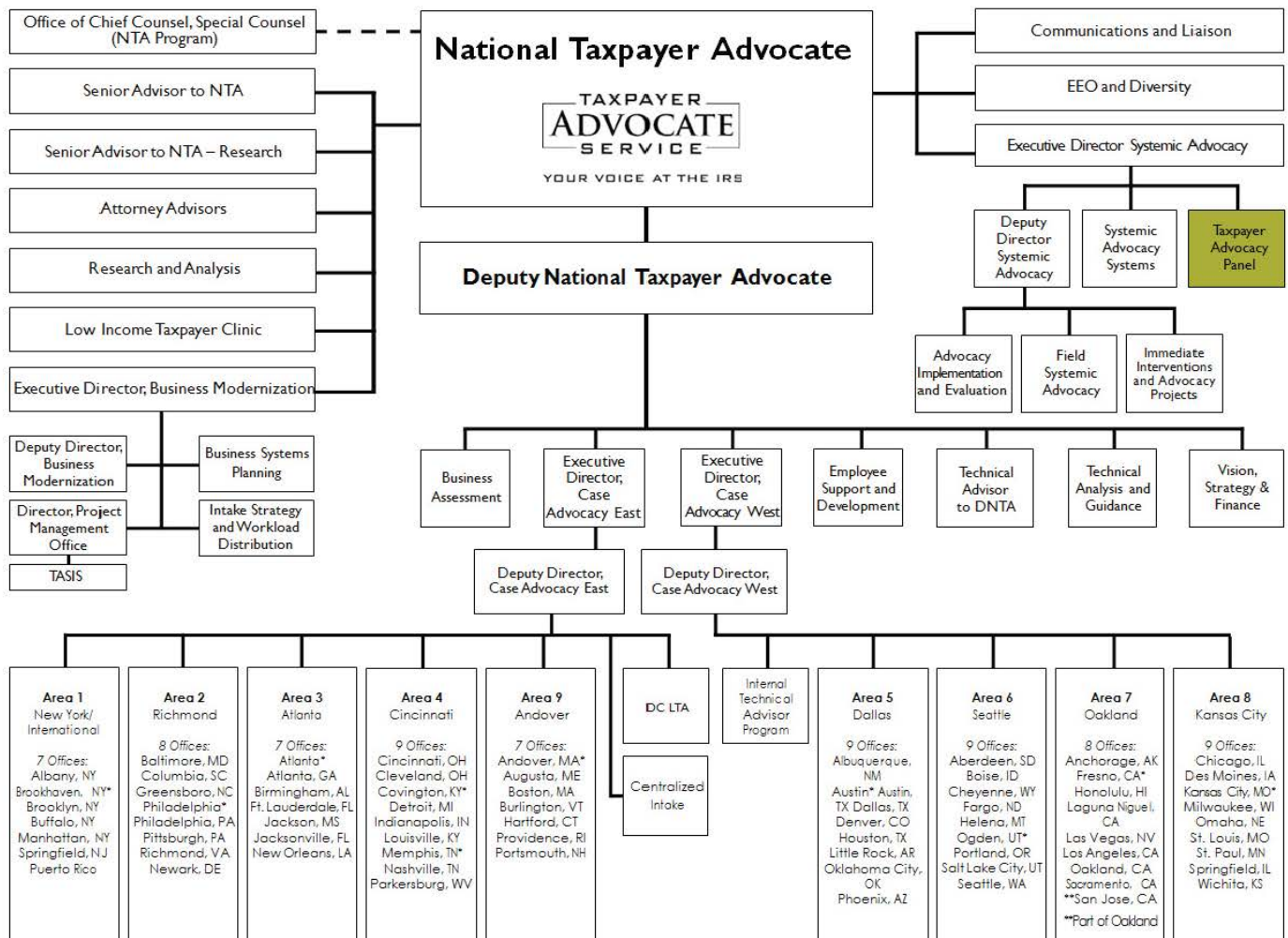
The Department of the Treasury (Treasury) was the driving force in creating the TAP based on a review of IRS advisory committees. The Panel, which was originally named the Citizen Advocacy Panel, only operated in ten states. Due to their contributions, in 2002 Treasury recommended a nationwide expansion and renamed it the Taxpayer Advocacy Panel.

The TAP membership is drawn from an extensive pool of nationwide citizen volunteers with at least one member from each of the 50 states, the District of Columbia, and Puerto Rico. Much of the success of TAP is attributed to the diverse backgrounds and experience members bring to the panel. Member recruitment is conducted during early spring and is widely advertised in local and national media. Potential members are screened and interviewed by existing panel members and IRS staff in addition to undergoing a thorough background check. A final pool of candidates is then forwarded through the Commissioner of Internal Revenue to Treasury for final approval and appointment.

Before we introduce you to the working mechanics of the TAP, we must acknowledge and give thanks to the tremendous talent and commitment of the IRS staff. As a result of their dedication and commitment to the taxpaying public, the TAP members were able to work harder than ever to protect and promote taxpayers' interests.

So, what is TAP?

The TAP is an independent advisory committee that operates under the auspices of the Federal Advisory Committee Act (FACA) to ensure panel advice and recommendations are objective and accessible to the public. From an administrative perspective, the TAP is accountable to Treasury, the IRS, and the National Taxpayer Advocate. The TAS, an independent division within the IRS hierarchy, provides essential funding, technical, administrative, and clerical support to the TAP. The organizational chart shows how TAP fits within the TAS:



\*Campus

05.01.14

What are the TAP's mission, scope and objectives?

The TAP mission is: *The Taxpayer Advocacy Panel listens to taxpayers, identifies taxpayers' issues, and makes recommendations for improving IRS service and customer satisfaction.* The mission has always been to partner with the IRS and continuously look for ways to improve its service to taxpayers.

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

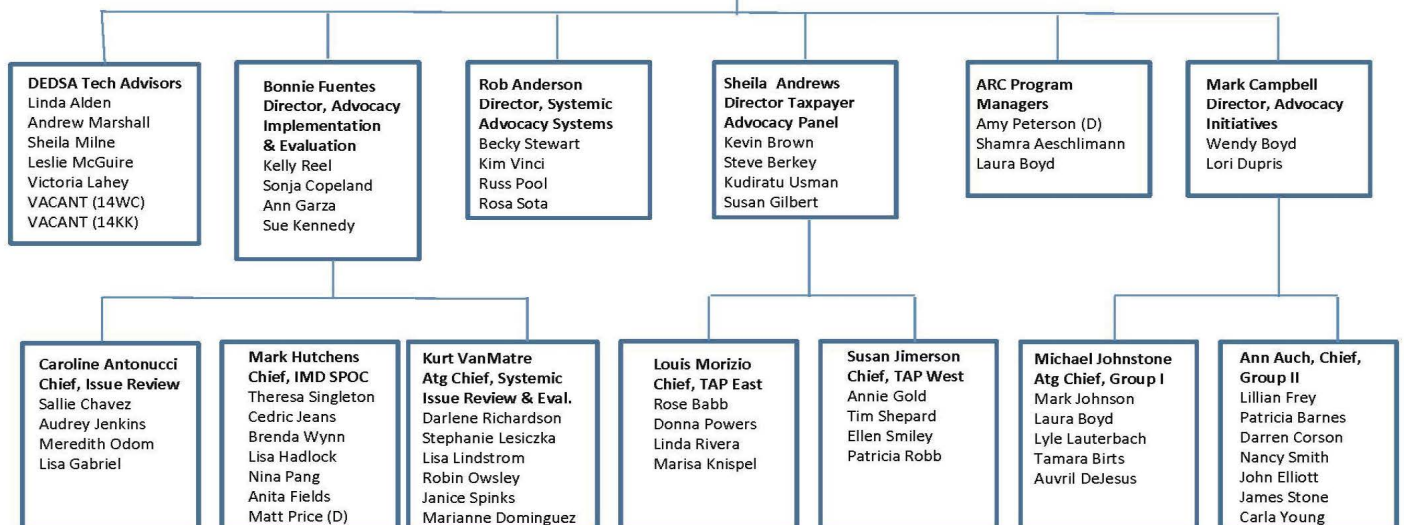
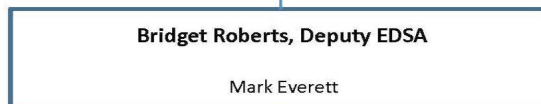
While the mission has remained constant from its inception, the method of delivery and accountability underwent significant changes in 2012. Initially, the TAP was directly accountable to the National Taxpayer Advocate, but 2012 began a new era with TAP reporting directly to the TAS Executive Director Systemic Advocacy (EDSA). This realignment has created a more efficient pathway to elevate significant issues identified by TAP members to senior management within the IRS. Following is an organizational chart showing how TAP fits within SA.



National Taxpayer Advocate Nina Olson



EDSA Rena Girinakis



A significant and positive result of this change in structure was the creation of five standing project committees and two internal committees; each concentrating on a specific systemic area and providing recommendations to the IRS that would improve the method of delivery. These committees are:

- Notices and Correspondence
- Taxpayer Assistance Center (TAC) Improvement
- Toll-Free Phone Line
- Tax Forms and Publications (TF&P)
- Taxpayer Communications (TCC)
- Internal Communications (an internal committee)
- Outreach (an internal committee)

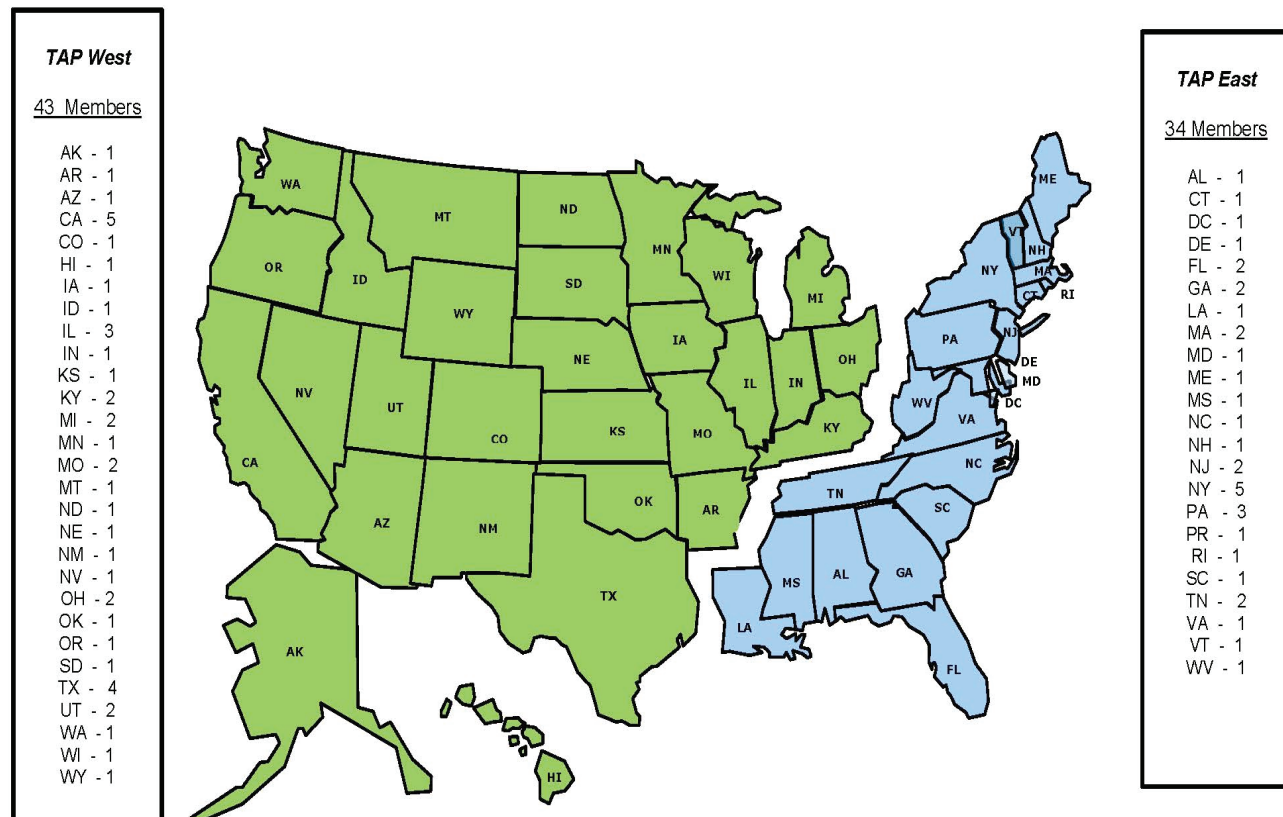
The magnitude and scope of the work accomplished in the past twelve months by these five project committees has been remarkable. This report includes issues identified, elevated, pending, and at times immediately resolved by the IRS.

Another major focus of the TAP was to conduct outreach activities throughout the year. It is through this critical medium that TAP members received immediate feedback from the public regarding numerous issues, as well as received recommendations and suggestions that promoted a more positive image for the IRS and its representatives. These grassroots efforts were TAP-membership driven in the form of one-on-one discussions, speeches and presentations, town hall events, networking, and community involvement.

We are proud to present this 2013 Annual Report. This report is a testament to the sense of civic duty, patriotism, and belief in the American way of life that ordinary citizens from all walks of life possess. Without the volunteerism and dedication to improving government services, this report would not have been possible. The TAP is, and will always be, ready and able to listen to and represent the interests of American taxpayers.

# 2013 TAP Map

## 77 Member Positions





## ***TAP Member Responsibilities***

In light of the positive and significant changes made to the structure of the TAP in 2012, member responsibilities were revised and incorporated in the TAP Member Position Description (PD) signifying the commitment to the TAP Mission.

The TAP Member PD is designed to ensure that each TAP Member:

- Clearly understands his/her role and responsibilities;
- Realizes and appreciates the significant level of time commitment and effort required to be an effective Panel member; and
- Is well-qualified to make a positive contribution toward fulfillment of the TAP Mission.

The PD outlines the required member qualifications; the knowledge, skills and abilities; duties and responsibilities; results; time commitments; work location; supervision and support; benefits; and resources to be selected to the TAP.

The primary responsibilities of the TAP Member are to:

- Participate in the annual training;
- Participate on one of the key project committees, focusing on IRS initiatives and grassroots issues; and,
- Conduct TAP outreach activities to solicit taxpayer input, as well as educate the general public about the TAP.

The TAP volunteer agrees to commit 200 to 300 hours each year during his/her three-year term. Additional time is required for TAP members in team leadership roles.

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## ***Outreach: How TAP Listens To Taxpayers***

The key objective of the TAP outreach effort is to identify grassroots issues that can affect a large group of taxpayers. Another important objective is to address issues for improved IRS work processes and tax forms and documents produced by the IRS. The TAP does not work on legislative issues or with individual tax returns. Instead, we refer these issues directly to the IRS or to TAS.

During 2013, Panel members shared the TAP story to a wide variety of individual taxpayers and organizations by participation in almost 800 outreach events and interaction with more than 1.1 million taxpayers. These events also identified almost 400 taxpayer issues and concerns with the IRS.

Oversight for the outreach activities was led by the TAP Vice-chair with support from the vice-chairs from each of the five project committees. This endeavor continued to result in new marketing innovations used by the Panel members. The following Outreach Committee report highlights some of these innovations along with key successes for the team.

### **Outreach Committee Report**

Early in 2013, the Outreach Committee began a project of sharing outreach success stories. These successes were in turn shared with members in the individual project committees. One of the stories was from a Local Taxpayer Advocate (LTA) praising the work of a TAP member. Others were submitted by Outreach Committee members from their respective project committees. This was a way of both recognizing TAP members for their work and giving members examples of different ways to conduct outreach.

The TAP staff started posting outreach data on TAPSpace in 2013. Total outreach numbers and issues submitted were listed by their respective committees each month. This was useful to the Outreach Committee members as they gave their outreach report during project committee meetings.

During the year Committee members worked with a TAP analyst to update the Outreach Toolkit on TAPSpace. Some tools were eliminated because they were no longer useful or were duplicates and other tools were added. Information on the use of Facebook as an outreach tool was also included as were other social media sites. Toolkit updates will be an ongoing activity carried forward as new suggestions arrive from both members and TAP staff.

The Committee also emphasized the One-Minute Tap Dance as an outreach tool. This outreach approach stresses that members can explain TAP and garner issues in informal situations, as well as through organized meetings. Panel members were also reminded about the available TAP brochures. These suggestions were carried back to the various project committees for discussion via the vice-chairs.

As a method of encouraging members with their outreach, the Committee worked on streamlining the monthly reporting template. We provided an easier way of reporting issues without having to submit separate email messages. We also simplified the reporting of hours.

In 2013, we changed our emphasis when reporting back to the project committees. We used a positive approach and we emphasized obtaining new issues to fulfill the TAP Mission.

### **Members**

Colleen Hitchcock, TAP Vice-chair  
Gerald Janci, TAC Improvement Vice-chair  
Clarke Powers, Notices and Correspondence Vice-chair  
Angeliki Kalimeris, Toll-Free Phone Lines Vice-chair  
Roger Lees, Taxpayer Communications Vice-chair  
Eugene Chulick, Tax Forms and Publications Vice-chair

### **Outreach Event Summary**

The following table summarizes the wide-ranging outreach activities conducted by the TAP members in 2013. Notable activities included individual one-on-one events, large audience programs, Internet postings including popular websites, social networking, and mass media initiatives - including radio, television and print - reaching hundreds and thousands of the taxpaying public simultaneously.

Outreach Event	Number of Events	Estimated Total Audience
Individual or Small Group Contact	446	2,063
Speeches and Presentations	88	2,715
Other	67	208,445
Correspondence	45	143,232
Media Articles <sup>1</sup>	39	577,647
Seminars	34	18,501
Internet	32	18,065
Tax Forums	14	13,466
Fairs and Expo Booths	12	1,603
Media Interviews <sup>1</sup>	10	119,854
Town Halls	6	313
Earned Income Tax Credit (EITC) Awareness Day	1	5,000
<b>TOTAL</b>	<b>794</b>	<b>1,110,904</b>

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

Figure 1 Summary of Outreach Efforts by TAP Members during 2013

## TAP Leveraging Social Media

During 2013, TAP members continued leveraging the use of social media in an effort to inform the public about the TAP's organizational activities (i.e., TAP Newsletter and the opening of the recruitment process) and also pertinent information related to IRS news (i.e., identity theft, delays in filings, etc.). This was accomplished via "The Taxpayer Advocacy Panel" group page on Facebook and through a LinkedIn group.

Facebook Link:

(<https://www.facebook.com/#!/groups/56417632570/>)

LinkedIn Link:

([http://www.linkedin.com/search-fe/group\\_search?pplSearchOrigin=GLHD&keywords=the+taxpayer+advocacy+panel](http://www.linkedin.com/search-fe/group_search?pplSearchOrigin=GLHD&keywords=the+taxpayer+advocacy+panel)).

As of December 2013 there were over 200 Facebook group members and approximately 40 for the LinkedIn group. Heading into 2014 we will continue to leverage these tools as a means of communicating with taxpayers on a regular basis.

## Social Media Highlights

In 2013, TAP utilized the social media channels of the TAS to distribute information online about TAP, highlight key initiatives and milestones throughout the year, and encourage taxpayer participation in TAP meetings and on the Panel. TAS issued four posts on its Facebook page and 70 tweets via its Twitter account about TAP activities.

Social media posts on the TAS Facebook and Twitter channels focused on driving traffic to [www.ImproveIRS.org](http://www.ImproveIRS.org), as well as highlighting the 2013 TAP membership recruitment period. 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 one social media release (SMR) on behalf of TAP in 2013. SMRs, which are shortened online versions of news releases, are optimized for search engines and helped drive traffic to [www.ImproveIRS.org](http://www.ImproveIRS.org). The SMR was issued in early 2013 to promote the TAP membership recruitment period and generated 7,162 total headline impressions.

The Quick Response Code (QR) created in 2011 is displayed on all of TAP’s printed promotional products, marketing materials, and reports. It provides quick and effortless access to [www.ImproveIRS.org](http://www.ImproveIRS.org) when scanned by smartphones and other devices with QR readers. As of December 2013, this QR code generated 47 total scans since its creation.



# TAP Project Committee Accomplishments

## Project Committee Organization

The TAP had five core customer-focused project committees in 2013. The committees worked on projects identified and defined by the TAP Joint Committee (JC) and IRS program executives. Each committee varied in size and consisted of members from around the country. The project committees worked with the IRS to define problems and then develop recommendations to address the topics. The IRS values the TAP's efforts and recommendations on the various 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 organizations.

In addition, the TAP Internal Communications Committee worked on products used in 2013 by TAP for internal TAP business, as well as interaction with taxpayers. This included the TAP By Laws, TAP Newsletters, outreach materials, and the 2012 Annual Report.

## TAP Issues and Projects Touch Many IRS Functions

The total number of issues the TAP received for consideration is shown in Figure 3 below. The issues are categorized by the IRS related topic. A large number of issues related to TF&P are attributed to comments the TAP received from taxpayers regarding the IRS decision to stop mailing the Form 1040, *U.S. Individual Income Tax Return*, series forms and instructions to taxpayers in 2011.

IRS Function	Issue/Projects	Percentage
Tax Forms and Pubs	104	26.13%
Toll-Free Number	62	15.58%
Other	43	10.80%
Taxpayer Assistance Center	40	10.05%
Notice Improvement	39	9.80%
Return Processing	29	7.29%
Website	23	5.78%

IRS Function	Issue/Projects	Percentage
Communication	12	3.02%
Payments	8	2.01%
Volunteer Income Tax Assistance (VITA)	8	2.01%
E-File	7	1.76%
Collection Process	3	.75%
Taxpayer Rights	3	.75%
Third-Party Return Preparation	3	.75%
Audits	2	.50%
Education	2	.50%
International	2	.50%
Offers-in-Compromise	2	.50%
Penalty & Interest	2	.50%
Ad Hoc	1	.25%
Electronic Federal Tax Payment System (EFTPS)	1	.25%
EITC	1	.25%
SB/SE	1	.25%
<b>TOTAL</b>	<b>398</b>	

Figure 2. Summary of issues the TAP received for consideration by topic in 2013.



## TAP Made 148 Recommendations to the IRS

The five core Project Committees completed 39 projects and submitted 148 project recommendations to the IRS in 2013. In addition, the TAP Internal Communications Committee completed three projects.

The number of recommendations submitted to the IRS in 2013 was up slightly from prior years due in part to the restructuring of the TAP program. Instead of working issues into individual recommendations in Area Committees, the TAP Project Committees developed multiple recommendations to the IRS related to the focus of their projects. These results demonstrate that the TAP continues to serve the role of an independent listening post and provide significant ideas for change to the IRS even after undergoing a major transition in how it operates.

TAP Committees	2013 Total	2012 Total	2011 Total	2010 Total	2009 Total
Area Committee Issues Elevated	NA	NA	38	88	53
Area/Screening Committee Issues Sent to Systemic Advocacy	NA	2	3	13	14
Subtotal – Area/Screening Committee Issues Completed	0	2	41	101	67
Special Project – Recommendation	0	2	1	0	1
Project Committee External Projects Completed / Recommendations	148	128	24	34	61
Subtotal – Project Committee External Projects / Recommendations	148	130	25	34	62
Subtotal – Area/Screening and Project Recommendations Forwarded to the IRS	148	132	66	135	129
Project Committee Internal Projects Completed	3	3	9	9	8
<b>Total Deliverables Completed by TAP</b>	<b>151</b>	<b>135</b>	<b>75</b>	<b>144</b>	<b>137</b>

Figure 3. Summary of Elevated and Referred Issues and Completed Projects by the TAP Committees 2009 through 2013.

## TAP Projects Completed

Project Committee	2013 Projects Completed	2012 Projects Completed	2011 Projects Completed	2010 Projects Completed	2009 Projects Completed
Tax Forms and Publications	17	18	12	17	12
Refund Processing Communications	NA	1	N/A	N/A	N/A
Toll-Free	2	5	N/A	N/A	N/A
Return Processing Delays	NA	2	N/A	N/A	N/A
Bankruptcy Compliance	NA	1	N/A	N/A	N/A
SB/SE Burden Reduction	NA	1	0	6	2
SB/SE Decreasing Non-Filers	NA	1	N/A	N/A	N/A
Face-to-Face Service Methods	NA	1	N/A	N/A	N/A
Notice Improvement	11	N/A	2	4	32
MLI <sup>1</sup>	NA	N/A	0	0	5
EITC	NA	N/A	1	2	2
SB/SE Practitioner Experience	N/A	N/A	2	NA	NA
SB/SE Correspondence Examination Toll-Free	NA	N/A	3	NA	NA
TAC	1	N/A	1	1	1
Taxpayer Communications	8	NA	NA	NA	NA
VITA	NA	N/A	3	4	7
Screening	0	2	N/A	N/A	N/A
Ad Hoc Projects	NA	2	1	NA	NA
Subtotal – External Projects	39	34	25	34	61
Internal Communications	3	3	9	9	8

Project Committee	2013 Projects Completed	2012 Projects Completed	2011 Projects Completed	2010 Projects Completed	2009 Projects Completed
Video Project	NA	N/A	NA	NA	1
<b>Total Projects</b>	<b>42</b>	<b>37</b>	<b>34</b>	<b>43</b>	<b>70</b>

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

Figure 4. Summary of Project Committee Work, 2009 through 2013.

The numbers in Figure 4 should not be used to compare project committee productivity. Each project committee counts their completed projects in a manner that is most appropriate to meet the needs of their IRS program owner. For example, the Notices Improvement Project Committee continued support of the IRS Program Owner but to a much lesser degree with the startup of an internal IRS organization handling correspondex notices. In addition, some committees worked on one major project for the entire year and developed a set of improvement recommendations to enable the IRS 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.

## IRS Response to TAP Committee Recommendations

When the JC elevates an issue, it is referred to the appropriate IRS organization for consideration. The IRS takes TAP recommendations seriously, although 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 formally responds to the TAP Chair regarding the review and implementation if appropriate.

The following table provides an overview of IRS responses to the 148 recommendations elevated to the IRS by the Project Committees in 2013 with illustrative data for 2012, 2011, and 2010.

Status	2013 Responses	2012 Responses	2011 Responses	2010 Responses
Responses	2011 Responses	2010 Responses		
Accepted	32	13	10	22
Partially Accepted	8	16	4	12
Referred to Systemic Advocacy – Accepted	3	1	3	9
Referred to Systemic Advocacy – Rejected	0	1	0	1
Referred to Systemic Advocacy – Legislative	0	0	0	3
Rejected	17	43	18	45
Project/Task Completed/ Considered	11	32	0	0
Under Review <sup>1</sup>	74	23	1	3
Other	3	1	5	6
<b>Total</b>	<b>148</b>	<b>130</b>	<b>41</b>	<b>101</b>

<sup>1</sup>Elevated to IRS and Awaiting Response or Pending TAP Review of IRS Response

Figure 5. Overview of IRS responses in 2013.

# TAP 2013 Summary and Future Considerations

## Comments from the Departing Chair



2013 TAP Chair Richard Bilancia

The 2013 TAP year returned to a traditionally timed face-to-face kickoff meeting in December 2012. While travel and meeting restrictions imposed by Treasury required several regional meetings rather than a single meeting, the early gatherings enabled the TAP to better organize, educate, and motivate its members for the year ahead. Specifically:

- Training new, first-year TAP members was more timely and effective;
- Enthusiasm and commitment from returning TAP members was increased;
- Leadership elections for each TAP Project Committee were conducted sooner with an opportunity for each committee member to meet their leader face-to-face; and
- Understanding for each TAP member of the work, role, and mission of each TAP Project Committee was done much earlier in the annual cycle.

Also in 2013, the TAP standing Project Committees took on a brand new focus and structure. Beginning this year, the TAP organized into five core customer-focused project committees:

- Notices and Correspondence;
- Taxpayer Communications;
- Tax Forms and Publications;
- Taxpayer Assistance Center Improvements; and
- Toll-Free Phone Line.

In 2013 as in prior years the TAP volunteers continued to receive issues via outreach, [www.ImproveIRS.org](http://www.ImproveIRS.org), and the TAP toll-free line. With the help of the TAP staff, the issues were organized, screened, and a significant number were selected for study and recommendations by the five TAP Project Committees.

The primary TAP challenge for 2013 remained fiscal--how “to do more with less.” In spite of these fiscal challenges, in 2013 the TAP was able to continue to work on its core

mission. The members of the TAP remain ready to meet the challenges that lay ahead and to make sure the voices of the taxpayers of the United States are heard.

The IRS recognized that the TAP, when it was originally created, required continuous adequate funding to support its volunteer force in their efforts to conduct outreach and its clearly stated mission: *“The Taxpayer Advocacy Panel listens to taxpayers, identifies taxpayers’ issues, and makes recommendations for improving IRS service and customer satisfaction.”*

Unfortunately, during the last several years the TAP has been asked to repeatedly do more with less and effectively conduct its business within imposed fiscal constraints. As a result, the panel’s effectiveness has diminished.

Until 2010, funding to conduct face-to-face meetings in early December of each year was provided. Funding to conduct two other face-to-face meetings throughout the year was also provided. One meeting was a geographically-based regional committee meeting and the other was a topic-based project committee meeting. All TAP members were provided the opportunity to meet on a face-to-face basis three times a year. Given TAP’s geographically dispersed membership, these meetings were vitally important to establish personal relationships; to meet peers and to explore different outreach opportunities and delivery methods.

In 2011, the TAP organizational structure underwent a complete transformation. The geographically-based regional committees and their associated meetings were permanently discontinued. The December 2011 Annual TAP Face-To-Face meeting was also canceled. The negative impact of this cancellation was especially felt by first year volunteers starting their TAP tenure without the benefit of a formal introduction to TAP, its processes, and activities. It became evident that these members were handicapped from the beginning of their appointment with disappointment continuing into their second and third years.

Into 2012 and 2013 the frequency of face-to-face meetings for TAP members has continued to decrease. In fiscal 2012, members of topic-based committees met once in early summer. In fiscal 2013, members met in December 2012, but no topic-based committee meetings were held for TAP members in 2013.

Sadly, these changes in the frequency and scheduling of TAP face-to-face meetings resulted in volunteer frustration, reduced enthusiasm, and arguably reduced commitment and effectiveness.

In an attempt to offset some of these consequences, quarterly TAP-wide conference calls were implemented in 2013. Also repeatedly suggested was for the TAP to implement and use webcast/webinar software to conduct its conference call meetings. Software such

as WebInterpoint®, already available to other departments of the IRS, would be ideal. Unfortunately, the TAP staff has continually run into unresolvable challenges gaining access to such software.

What most people may not realize or know is the actual funding made available to support the TAP mission shown in the following table. The content of which comes from the FACA Database at FIDO GOV - [www.fido.gov/facadatabase](http://www.fido.gov/facadatabase).

	2008	2009	2010	2011	2012	2013
Personnel Pmts to Federal Staff	1,882,842	2,424,796	2,565,348	2,877,911	2,688,114	2,023,876
Travel & Per Diem to Volunteers	411,550	421,905	432,804	342,390	114,896	97,120
Travel & Per Diem to Federal Staff	163,500	171,223	174,391	119,114	44,614	23,772
Other	246,477	218,783	284,838	521,486	123,157	78,635
<b>Total</b>	<b>2,704,369</b>	<b>3,236,707</b>	<b>3,457,381</b>	<b>3,860,901</b>	<b>2,970,781</b>	<b>2,223,403</b>
Federal Staff Support Years	18.9	25.0	25.3	26.8	25.1	18.8
Members	100	100	100	100	83	75

TAP funding has decreased by nearly 18 percent from 2008 to 2013. During that same timeframe, funding for TAP volunteer travel decreased by over 76 percent, while IRS staff compensation for TAP support increased by approximately 7.5 percent.

In 2008, when the TAP membership was 100, there were 18.9 staffers assigned to support TAP—the ratio of volunteers to staff was 5.29. In 2013, the TAP membership has been reduced to 75 yet there were 18.8 staffers assigned to support them—the ratio of volunteers to staff declined to 3.99. Using this measure, each TAP staff employee now supports 24 percent fewer members.

In 2008, the travel cost allocation for each TAP member was \$4,116 per TAP member. By 2013, the travel cost allocation had been lowered by nearly 69 percent, to \$1,295 per TAP member.

Given these above facts, one must ask, “Is the travel cost allocation budgeted to support the TAP membership appropriate in order to successfully meet its mission?”

It is the widely held belief of the TAP membership that TAP volunteers require the opportunity to attend at least two face-to-face meetings each year. One such meeting might best be an all-TAP membership meeting. This can be accomplished without extra funding. Rather, changing expenditure categories coupled with less restrictive travel policies from the Treasury is all that is required.

## Comments from the Incoming Chair



2014 TAP Chair Ken Armstrong

The TAP fields issues from taxpayers regarding the IRS service and customer satisfaction with vigor and passion in keeping with its mission. Changes to the various federal tax laws are no longer the status quo with the advent of the Affordable Care Act. Entirely new, complicated and lengthy issues will emerge during the initial stages of its administration. The issues, their scope, and their depth will become apparent as the contents of the bill are unearthed. Identity theft also pervades the income tax filing system as in years past.

Cutbacks in taxpayer services provided by the IRS will undoubtedly affect a multitude of taxpayers. For example, the IRS toll-free telephone service will only be fully available during the tax filing season, and then it will not offer answers to “complex” tax questions. After the filing season, no tax questions will be answered at all. The TAP stands ready, willing, and able to continue to contribute to the effectiveness of the income tax system in light of the new reductions in services. The challenges presented by the reduction in IRS customer services will surface and be dealt with as they are presented to the TAP by IRS partnerships with the TAP and in the form of solutions to problems that arise from grassroots issues.

Although the TAP began its 2013 year without the benefit of the annual TAP face-to-face meeting with all of the attendant consequences of not meeting as a whole, the panel benefited from regional face-to-face meetings in which a maximum of two of the five committees did have one day to meet together for training. Additionally, the regional face-to-face meetings were held in December of 2012 rather than the much later June face-to-face meetings of the prior year’s committees. The earlier regional meetings gave the committees an incredible boost, enabling them to get to meet each other, communicate with each other in person, as well as providing more timely training sessions to address the challenges and issues of the new TAP year. The cohesion and enthusiasm generated by the earlier regional face-to-face meetings was readily apparent in the number and complexity of referrals generated by the committees.

Another positive occurrence of the 2013 year was the selection of Sheila Andrews as the permanent Director of the TAP. Sheila came to the TAP with a wealth of administrative and technical experience within the structure of the IRS focused mainly on the TAS, as



well as an amenable problem solving approach dedicated to the welfare of the TAP.

The TAP weathered the negative effects of the budgetary constraints placed on the IRS and filtered down by way of budget cutbacks, the sequestration, and the government shutdown with remarkable resiliency. Even though some issues and requests for reconsideration were stalled, the TAP membership, as guided by the very capable TAP staff, worked within the restrictions to produce quality work within the mission of the TAP to identify issues within the income tax system and make suggestions to improve the IRS service and customer satisfaction. The TAP also adapted to the fiscal cutbacks that left a gap in its group unity by instituting other means of communication such as continuing to publish the monthly newsletter and the quarterly all-member teleconference with the TAP Chair, Vice-chair, and TAP Director. The TAP will continue to explore innovations to effectively communicate as a whole in the absence of more face-to-face meetings.

Like the IRS, the TAP would be an even more valuable resource with a restoration of funding to promote the type of communication among its members that just cannot be achieved by the technology available through audio conferencing. Even so, the dedicated members of the TAP will continue to tackle the issues and present workable solutions in line with its stature as an effective advocate and problem-solving body. The TAP, its body of volunteers and professional staff, believes in its ability to help the taxpayers of the United States by improving the service and administration of the tax system and will remain dedicated to that mission.

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## ***TAP Special Events and Activities***

### **TAP Realignment Completed**

To improve efficiency and maximize limited resources and funding, the TAP program underwent some significant changes starting in 2012. The TAP which previously reported directly to the National Taxpayer Advocate, now reports to the EDSA. This realignment resulted 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 by the TAP members.

The realignment was completed in 2013 with the reassignment of seven TAP analysts to positions in SA. These reassignments, along with a prior reassignment, the retirement of two TAP managers in FY 2012, and a senior analyst in 2013 have reduced the TAP staff from 27 in early 2012 to a current staff of 16. The reassignment will allow the TAP staff to become an integral part of various SA projects and teams and the Most Serious Problems identified in the National Taxpayer Advocate's Annual Report to Congress. The reassignments did not require any employees to physically move.

## TAP Elects New Leaders for 2013

The TAP members selected Richard Bilancia of Loveland, Colorado, as National Chair of the Panel for 2013. Rich was the 2012 Chair of the SB/SE Decreasing Non-Filers Project Committee and was entering his third and final year on the Panel. Members also selected Colleen Hitchcock, of Lacey, Washington, as National Vice-chair. Colleen, also a third year member, served as Chair of the Toll-Free Project Committee in 2012.



TAP Vice-chair Colleen Hitchcock, EDSA Rena Girinakis, TAP Director Sheila Andrews

## Project Committees Meet for Work and Training

At the request of the TAP members, the Project Committees conducted this year's face-to-face meetings as the first meeting of the TAP year; the week of December 3, 2012. In conjunction with the meetings, the TAP staff and member leaders also provided one day of classroom training for all members. To keep the meeting costs for off-site conferences within the approval authority of the IRS, the TAP scheduled the meetings at three low-cost locations with IRS meeting space available at no cost (Jacksonville, FL, Plantation, FL, and Oakland, CA).

With the elimination of the all TAP member annual meeting to kick off the TAP year, it was important to have the face-to-face project committee meetings and training in December to provide direction to the new members who represent one-third of the panel. The meetings provided training and guidance on the refocused TAP and new operating procedures, and TAS leaders talked about the TAP role in improving the IRS. The meeting was also an opportunity for members to meet with the IRS Program Owners and Subject Matter Experts (SME) from SB/SE and W&I. The committee members also began work

on their assigned projects for the year. The TAP member and staff participants provided very positive feedback about the events.

## **New Member Selection for 2013**

The IRS announced the selection of 26 new members to serve on the nationwide Panel for 2013. Treasury appointed 12 new members from a pool of almost 400 applicants on November 26, 2012. The TAP Director selected the remaining 14 from the list of alternates previously approved by Treasury. The new Panel members joined 51 returning members to complete the 77 members for 2013.

## **Recruitment Drive**

The TAP recruitment drive for the 2014 new members opened on February 22 and concluded on April 1, 2013. The TAP received 407 applications, a six percent increase over last year. The TAP management team ranked the applicants in April and interview panels consisting of a TAP Member, a TAP Manager and an LTA interviewed almost 100 of the top candidates in May. The TAP Director sent the recommended selections to the National Taxpayer Advocate to fill 27 member vacancies as well as numerous alternate candidate recommendations for future vacancies. The National Taxpayer Advocate approved TAP recommendations and forwarded the selection package through the IRS Commissioner to Treasury for final selection approval. Treasury appointed 5 of the new members and 25 new alternates from the pool of applicants on December 12, 2013. The TAP Director selected the remaining 22 new members from the list of alternates previously approved by Treasury. The 27 new panel members joined 46 returning members to complete the panel of 73 members for 2014.

## **TAP Member Participates in IRS Live Webinar**

On Wednesday, January 23, 2013, TAP member Elena Tscherny participated in an “IRS Live” webinar entitled, Getting Ready for Filing Season 2013. The program included updates to tax forms, the latest tax law changes, and information on new tax legislation and its implementation by the IRS. The webinar was a panel discussion with two IRS tax law specialists, a Certified Public Accountant, and Elena, who is a tax practitioner in Washington, D.C., and a member of the TAP Toll-Free Phone Lines Project Committee.

Some of the topics covered included:

- Child Tax Credit and Dependent Care Credit;

- Coverdell Education Savings Accounts;
- Adoption Credit; and
- Alternative Minimum Tax.

This marks the fourth 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 the TAP. Although the show only lasted an hour and 15 minutes, Elena had the opportunity to explain TAP to the viewers and to provide information on several topics including IRA contributions and the increase in Federal Insurance Contribution Act (FICA) tax withholding.

## TAP Issues the 2012 Annual Report

The TAP 2012 Chair Eboni Moss formally issued the Panel's 2012 Annual Report to Treasury, the Commissioner, and the National Taxpayer Advocate in March 2014. The report summarizes the TAP's accomplishments and activities, including 34 projects involving 130 recommendations submitted to the IRS in 2012.

The report highlights key TAP recommendations for IRS customer service improvements that include:

- Age 65 Standard Deduction – The TAP proposed the IRS change its programming to check for increased eligibility for the standard deduction for all taxpayers who are at least 65, claim the standard deduction, and have taxable income;
- Decreasing Non-Filers – The TAP made numerous recommendations to reduce the number of taxpayers who fail to file tax returns, by making it easier for taxpayers to understand and comply with filing requirements;
- IRS e-file/Free File – The TAP provided feedback and recommended changes to reduce taxpayer burden associated with the IRS e-file/Free File web sites;
- Toll-Free Phone Line Improvements – The TAP recommended several improvements to toll-free customer service; and
- Tax Forms and Publications – The TAP completed comprehensive reviews of 20 specific forms, publications and related instructions, and proposed numerous changes.

The report highlights additional TAP activities that include:

- Completing its tenth year helping taxpayers by identifying taxpayers' concerns and submitting recommendations to improve IRS products and customer service. Since its inception in 2002, the TAP has received over 4,000 comments or suggestions from taxpayers for consideration and submitted almost 900 recommendations and completed projects to the IRS;

- Holding over 800 outreach activities with the taxpaying public and serving as a listening post for the IRS; and
- Teaming with the IRS on a number of special events, including Tax Forums, EITC Days, and conducting a TAC snapshot survey of customers waiting for service at a TAC office.

The TAP acknowledged Treasury, the IRS, and the TAS for their support and partnership in working to improve IRS customer products, service, and taxpayer satisfaction. Delays in the graphic design process and problems with the vendor printing the report resulted in a the delayed issuance of the 2012 report.

## TAP Conducts Member Survey

At the end of 2012, the TAP conducted an extensive survey of its departing, current, and newly appointed members. This survey was conducted to determine how members felt about their current level of TAP knowledge, the TAP Mission, their level of volunteer satisfaction, internal or external constraints on the execution of activities, and last but not least, the success or shortcomings of training activities.

A ten-member team of volunteers was solicited by the JC to analyze the results, look for recurring themes, and recommend actions to deal with the concerns raised in the survey. The volunteers were divided into teams to examine each section of the survey as follows:

- New Members - just started on TAP;
- Returning Members – second and third year members;
- Retiring Members – members whose term is expired; and
- All – all members responded to these survey questions.

The following analysis breaks down the results and groups them together logically. Aspects of the TAP program that need to be changed:

### ***Training***

Training improvement, in particular Outreach training: Comments included lengthening the training sessions so there would be more in-depth training in time reporting, process flow, outreach presentations, TAPSpace, and role playing. Most comments centered on outreach training. Individuals felt lost in approaching outreach and understanding expectations. They wanted types of challenges encountered/anticipated and training expanded to include the good and bad examples, possible role playing, and someone to pitch a generic presentation. Members felt they also needed more training in expense reimbursement.

Members wanted a better understanding of the TAP organization and a clear delineation of duties. Comments included the need to understand the National Taxpayers Advocate's relationship with the IRS, Secretary, Treasury, and Congress, and how to work with their LTA. In addition, they wanted to know the purpose of the TAP staff and how the TAP was created.

### ***TAP Annual/Face-to-Face Meetings***

Respondents felt face-to-face meetings are more productive; both for training and project committee work. Many respondents wanted to return to an annual meeting for all TAP members and/or to increase project committee meetings. They felt the face-to-face was important to appreciate member positions, understand issues with the ability to ask questions directly to the IRS staff, absorb experienced member knowledge directly, and gain rapport. The introduction of the TAP staff contributed to the feeling of trust and openness. This, in turn, allowed for more productive open dialogue for issue identification and resolution.

### ***Communication Within the TAP***

Members expressed a need for better communication at all levels, as well as a desire for better conceived projects. (Retiring Members)

Feedback as to the disposition of referrals and a current list of success stories was requested and might enable more members to feel they achieved meaningful and significant changes during their tenure. Only 53 percent felt the TAP achieved meaningful and significant changes. Interactions with the LTA and the IRS responses to information requests by members were other communication concerns.

### ***Outreach***

This was the most challenging aspect of the TAP for some members. There was concern over lack of opportunities due to little or no contact with the LTAs and budget constraints limiting the number of day trips in rural areas. Also cited was doing outreach but not getting any issues, failure to get motivated, and finding time during tax season. On the other hand, there were members who got the most satisfaction from outreach.

It was suggested that the TAP "improve the understanding of 'outreach' through specific examples."

### ***TAPSpace***

TAPSpace is not intuitive and navigation through the site is difficult. Login information and passwords for new members should be set up as soon as possible. Several members remarked they had conducted or were going to conduct outreach but could not access TAPSpace for assistance. TAPSpace is a vital resource and many respondents wanted to see more training.



### ***Travel***

The members had concerns about making travel arrangements through the contract travel agency that did not appreciate the member's time.

### ***TAP Process / Referral Flow***

There was concern that some projects presented by the IRS could have been better designed or developed. Many respondents want to see the proposal process simplified and less bureaucratic. A large number of respondents (44 percent) felt the TAP should be able to make recommendations on federal tax legislation.

With all of this feedback and recommendations for improvement, many of the respondents felt positive and there was widespread approval of the TAP:

- 81 percent enjoyed and were satisfied as a TAP member and would volunteer again;
- 91 percent agree with the TAP mission:
- 78 percent found the scope and depth of projects sufficient for their interests:
- 78 percent felt TAP made good use of their knowledge and skills:
- 94 percent found TAP staff to be helpful and professional:
- 84 percent felt TAP staff management was responsive to their concerns:
- 77 percent were satisfied with TAP staff support for outreach efforts:
- 63 percent were satisfied with IRS support for project recommendations:
- 66 percent were satisfied with the timeliness of IRS response to information requests:
- 66 percent felt the expected time (hours) commitment was reasonable: and
- 75 percent indicated TAP has kept them busy.

## **Joint Committee Meets in Milwaukee**

The TAP JC held its yearly face-to-face meeting August 6-7, 2013, in Milwaukee, WI. The JC is the governing body of the TAP and is comprised of the chairs of the five TAP project committees, the Chair of the Internal Communications Committee, plus the National TAP Chair and Vice-chair. Due to an illness, TAP Chair Richard Bilancia was unable to attend the meeting in person, so TAP Vice-chair Colleen Hitchcock served as chairperson for the meeting.

During the meeting the TAP Director Sheila Andrews provided an update on various TAP staff and IRS activities. The Committee Chairs each gave an overview of various actions involving the work of the 2013 Project Committees. The JC reviewed and approved by consensus nine issues for elevation to the IRS. They determined two additional issues should be returned to the originating Project Committees for some changes. The JC also approved the TAP By Laws and the TAP staff submitted them to the full membership for adoption.

The Chairs then spent time working on several key TAP initiatives including plans for annual training and the face-to-face regional meetings, review of parking lot issues, as well as preparing the project committee focus proposals for 2014. Other topics on the agenda included Outreach, the 2012 and 2013 Annual Reports, election procedures for 2014 TAP leaders, and the TAP member survey.



2013 Joint Committee Meeting in Milwaukee: From left, EDSA Rena Girinakis, Robert Hayden, Seth Flanders, Ed Sykes, Ken Armstrong, Mark Marshalek, Annie Fishman, TAP Vice-chair Colleen Hitchcock, TAP Director Sheila Andrews

EDSA Rena Girinakis joined the meeting and asked the Chairs what they felt were the most important issues facing the IRS. A discussion included the toll-free phone line, the IRS budget, information technology, identity theft, training, notices, website, and communication with taxpayers. The Chairs expressed great satisfaction at meeting Rena in person rather than just hearing her voice on a conference call. Wisconsin LTA Barbara Johnson also joined the meeting and discussed some of the top issues the TAS is currently dealing with.

## TAP Reaches Out at Tax Forums

TAP members attended four of the six Nationwide Tax Forums in 2013; Dallas, TX; New Orleans, LA; National Harbor, MD; and San Diego, CA. Due to the IRS restrictions on Tax Forum participation, no TAP staff attended.

The seven members attending conducted outreach to hundreds of forum participants to promote an awareness of the Panel, elicit comments from attendees about their experience

with the IRS, and gather suggestions for improvements to customer service and IRS products. Forum participants discussed problems with the TAP members concerning the IRS toll-free numbers and issues with the practitioners' priority service line, issues related to improving taxpayer communications through outreach and education, improving notice clarity, return processing, and the level of service at the TACs. The TAP received 25 comments and suggestions they will research, review, and consider for Panel projects.



National Harbor, MD, Tax Forum: From left, TAP Member Bob Gross, Practitioner Willie Moore, TAP Member Elena Tscherny

Two recurring concerns expressed by forum attendees include the elimination of the case resolution room and the lack of the IRS presence. Many of the forum participants requested assistance with information on how to submit individual cases to the TAS and inquired about the TAS case resolution service which was not offered at the forums this year. The TAP members took the opportunity to educate the forum participants about the TAP mission.

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# ***Significant Issues and Recommendations***

## **Taxpayer Communications Project Committee (Ad Hoc)**

- [Issue 27015, Small Business Taxes – Virtual Workshop Review](#)

The IRS asked the TCC members to review the overall design and functionality of the online Small Business Taxes - Virtual Workshop. They reviewed nine lessons and the introduction itself.

The Committee members made numerous recommendations and the program owner immediately started implementing changes to address their comments.

## **Internal Communications Committee**

- [Issue 30004, Compile and Produce the TAP 2012 Annual Report](#)

The Internal Communications Committee compiled reports and final statistics to produce the TAP 2012 Annual Report.

- [Issue 30010, Produce the Monthly TAP Newsletter](#)

The Committee solicits an update from each Project Committee Chair on a monthly basis. The information is assembled into a monthly newsletter to keep the members informed as to what is happening in each committee. The Newsletter also includes tips and monthly outreach statistics.

- [Issue 30006, Finalize the TAP By Laws](#)

The Internal Communications Committee drafted the TAP By Laws which the JC, TAP Director, EDSA, and members approved for adoption.

## **Notices and Correspondence Project Committee**

- [Issue 26553, Revise Letter 2273C](#)
- [Issue 26554, Revise Letter 3217C](#)
- [Issue 26555, Revise Letter 4458C](#)
- [Issue 26591, Revise Letter 2273C](#)
- [Issue 27746, Revise Letter 96C](#)
- [Issue 27747, Revise letter 0147C](#)
- [Issue 27807, Revise Letter 3217C](#)

- [Issue 27808, Revise Letter 4458C](#)
- [Issue 28390, Revise Letter 474C](#)
- [Issue 28843, Revise Letter 673C](#)
- [Issue 24894, Change the Wording on Notices](#)

The Notices and Correspondence Committee reviewed the above letters and made recommendations for revisions and changes to make them more easily understood by taxpayers.

### **Taxpayer Assistance Center Project Committee**

- [Issue 28100, Individual Taxpayer Identification Number \(ITIN\) Issues](#)

The TAC Committee made 14 separate recommendations to improve the ITIN process.

### **Tax Forms and Publications Project Committee**

- [Issue 20026, Form 1040 Instruction Booklet](#)

The TF&P Committee asked the IRS to add language to Chart C to let taxpayers know if they had a capital loss, even if there is not a current benefit from such a loss, it is important to claim it in the year it is incurred, so it could be properly claimed on a future year's return.

- [Issue 23507, Form 8949, \*Sales and Other Disposition of Capital Assets\*](#)

TAP made ten recommendations for changes to Form 8949 to make it more usable by taxpayers.

- [Issue 24010, Form 1040 Instruction Series](#)

TAP suggested the IRS delete the references in all Form 1040 Instruction series that discourage using a P.O. Box.

- [Issue 24745, Direct Deposit of Form 1041 Refunds](#)

The IRS should allow overpayments refunded from Form 1041, U.S. Income Tax Return for Estates and Trusts, to be directly deposited into bank accounts.

- [Issue 25051, Add a Line for Other Payments on Form 1040](#)

To ease taxpayer burden, the IRS should add a line or a space in the payments section of Form 1040 specifically for payments made just prior to filing the return.

- [Issue 25463, Form 8586, \*Low-Income Housing Credit\*](#)

The IRS agreed to ensure the next revision of Form 8586 has clear references to Form 3800, General Business Credit.

- [Issue 26204, Form 4684, \*Casualties and Theft\*](#)

TAP addressed the layout and content of Form 4684 and its instructions.

- [Issue 26205, Publication 523, \*Selling Your Home\*](#)

The TF&P Committee examined Publication 523 and made 19 recommendations for change or modification.

- [Issue 26207, Form 8941, \*Credit for Small Employer Health Insurance Premiums\*](#)

The Committee provided the IRS with 14 suggestions that would make the Form 8941 and its instructions clearer to the taxpayer.

- [Issue 26529, Where to File Return Requesting a Refund](#)

To ease taxpayer confusion, the IRS should expand the Where to File section of the instructions for Forms 1040, 1040A, and 1040EZ, and Publication 17.

- [Issue 26621, Update Line 9a in Form 1040 Instructions](#)

Add a TIP item to Form 1040A noting dividends on insurance policies are a partial return of the premium paid.

- [Issue 26623, Form 1040A Instructions and Publication 721, \*Tax Guide to U.S. Civil Service Retirement Benefits\*](#)

IRS should update the instructions on the Simplified Method Worksheet, as well as the Form 1040A instructions to match the change made on the worksheet.



- [Issue 26731, Publication 4681, \*Canceled Debts, Foreclosures, Repossessions, and Abandonments \(for Individuals\)\*](#)

IRS should amend the TIP in Publication 4681 which instructs the taxpayer to find the insolvency worksheet on page 6 since it is actually found on page 8.

- [Issue 27033, Review of Publication 544, \*Sales and Other Dispositions of Assets\*](#)

TAP made 27 recommendations that will improve the 2013 Publication 544.

- [Issue 27532, Tax Software and E-filed Forms](#)

A TAP focus group provided critique from the perspective of a diverse cross-section of taxpayers after evaluating Tax Software and e-filed Tax Forms.

- [Issue 27624, Review of Publication 555, \*Community Property\*](#)

Publication 555 was reviewed to ensure the information contained was clear to readers. Comments were provided to the IRS.

- [Issue 27935, Publish 2012 Form 12153, \*Request for a Collection Due Process or Equivalent Hearing\*, and correct the 2011 Error](#)

Form 12153 should be published on [www.irs.gov](http://www.irs.gov). In the interim, the 2011 English instructions should be corrected to read, “You must check the Equivalent Hearing box on line 7 of this form to request an equivalent hearing.” (The Spanish version is correct.)

## **Taxpayer Communications Committee**

- [Issue 23725, Website Chat Feature](#)

TAP suggested the IRS move their chat feature to a more prominent position and reduce the wait time by adding staff and extending operating hours.

- [Issue 26381, HTML Format](#)

The IRS should place the HTML links for publications and instructions next to their respective PDF links on the IRS website.

- [Issue 26409, Technology for Outreach and Education](#)

TAP provided feedback, options, and ideas for enhancing outreach through technology.



- [Issue, 26417, Increase Use of the Online Payment Agreement](#)

TAP made five separate recommendations to increase taxpayer and practitioner use of the Online Payment Agreement (OPA) application to establish payment plans:

1. Improve training on the availability of OPA;
2. Improve instructions in Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) training materials;
3. Provide easy to find OPA links;
4. Define acronyms and terminology and list all required information needed on landing page for OPA; and
5. Toll-free scripts.

- [Issue 26418, ID Theft of Business Taxpayers](#)

The IRS tasked TAP with reporting examples of possible business identity theft on an ongoing basis.

- [Issue 28429, Tax Forums – Bring Back Case Work Resolution Room](#)

The TAP strongly recommended the IRS reinstate the Case Resolution Rooms at all the IRS Tax Forums.

- [Issue 27496, Disclosure of Charitable Organization Donor List](#)

The TAP entered an issue on the Systemic Advocacy Management System (SAMS) regarding a charitable organization who had their donor list disclosed and posted on a website.

## **Toll-Free Phone Improvement**

- [Issue 26391, Employees and Interactive Voice Responses Directing Taxpayers to \[www.IRS.gov\]\(http://www.IRS.gov\)](#)

The TAP identified several procedures and tools the IRS should implement or modify to give taxpayers more information about using Web and Customer Voice Portal (CVP) applications for self-service.

1. Include specific references and instructions directing taxpayers to appropriate website or phone self-service applications in all IRS responses.
2. Implement additional voice controlled self-service features in the Toll-Free CVP to allow taxpayers to receive specific instructions for completing their task online.
3. Customer Service Representatives (CSR) should be provided with the knowledge

and ability to send taxpayers pre-formatted, no return address emails with instructions on how to accomplish their tasks online.

4. The IRS should conduct additional training for CSRs on a regular basis to make them aware of new [www.irs.gov](http://www.irs.gov) and CVP messages, to refresh them with existing capabilities, and to familiarize them with any new job aides that are implemented to help them direct taxpayers to [www.irs.gov](http://www.irs.gov) for self service.

- [Issue 26772, Transcript Requests for Free Application for Federal Student Aid \(FAFSA\)](#)

The TAP designed a step-by-step illustration of how students can use the IRS Data Retrieval Tool to complete a FAFSA Application without having to contact the IRS to obtain a copy of their transcript. All changes would occur on the [www.irs.gov](http://www.irs.gov) Order Transcript page.

## ***Project Committee Chair Reports***

### **Taxpayer Assistance Center Improvement Committee**



Edward Sykes, Chair



Gerald Janci, Vice-chair

#### **Members**

Barbara Baldwin, California  
Patricia Dosdall, Alabama  
James Doty, South Carolina  
Aileen Fisher, California  
Annette FitzGerald, Missouri  
Alan Goldberg, New York  
Eugene Goldfarb, New York  
Robert Gross, Vermont  
Gerald Janci, Mississippi, Vice-chair  
Robert Phillips, Texas  
Alphonse Piard, Florida  
Michael Silva, Maryland  
Toni Smith, Nebraska  
Edward Sykes, Kansas, Chair

#### **Designated Federal Officer**

Louis Morizio, Chief TAP East, New York

#### **IRS Program Owner**

Policy, Technology, and Measures Field Assistance – Headquarters

#### **Staff**

Louis Morizio, Chief TAP East, New York  
Donna Powers, Program Analyst, Florida  
Rose Babb, Management Assistant, New York

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

The TAC Improvements Committee evaluated the services and response time at several TACs across the country during 2013. After visiting the various TACs and discussing the issues, the Committee developed four referrals. Because of the government shutdown, we did not receive responses to these referrals from legal review in time for our last Committee meeting. Therefore, all of these referrals will be completed and sent to the JC for consideration in early 2014.

### **Form 2290, Heavy Highway Vehicle Use Tax Return**

During our visits to several TACs, we received a number of complaints concerning the inordinate amount of time required by taxpayers and the TACs in the issuance of Form 2290. Heavy vehicle operators use this Form to figure the heavy vehicle taxes due so they can obtain operating licenses. The current process can be painstakingly slow and result in a large expenditure of TAC time to complete. Our recommendation suggests a number of ways to use technology and training to enhance this process. We also suggested some possible ways to fund the upgrades, as well possible innovative ways to interact with other government agencies to help reduce the TAC wait time. The use of interns and utilizing volunteers in the TACs are two recommendations.

### **Use of Interns and Volunteers in TACs**

A number of Government entities already take advantage of interns and volunteers to improve their services and reduce employee workload. The IRS will need to explore expanding service avenues beyond traditional TACs due to budget cuts, increasing complexity of the tax code, and lack of access to a TAC for many taxpayers in addition to improving the management and services offered at the TACs. The IRS needs to leverage the use of work study students, interns, and volunteers who can supplement the workforce in the TACs. This recommendation explores some methods that could be used to implement this idea. In addition, the TAC Project Committee will further pursue this idea with a follow-up recommendation in 2014.

### **Individual Taxpayer Identification Number**

This lengthy recommendation points the IRS toward the implementation of some fixes for a badly outdated method of taxpayers establishing required identification of family members to participate in government programs. The current manual system places undue hardships on many taxpayers and must be replaced with modern technology. TAP endorses the recommendation made in the National Taxpayer Advocate's 2012 Report to Congress to use state-of-the-art technology. This would include scanning and barcoding applications upon receipt, adding facial recognition software, and matching technology for screening. Adding automatic electronic verification in cooperation with other federal, state, and foreign government agencies would obviate the need to request original documents to electronically verify identity and foreign status. Our recommendation contains several more specific ways this process might be enhanced.

**Cash Payments in the TACs**

The committee worked on developing some recommendations about cash payments accepted at TAC offices. Because of the Government shutdown, the recommendations were never completed and finalized by the Committee so the referral will be carried forward to 2014 to be reworked.

**Other Activities & Achievements**

The TAC committee had a total of 162 outreaches during the year, with an audience of 126,916. Alphonse Piard, the panel member from Florida, reached a unique demographic audience in his area. Piard reaches out to the Haitian population in the Miami area. He has appeared on local television and radio stations, incorporating the TAP message in each.

Three of our members attended the National Tax Forums. Jerry Janci, Patricia Dosdall, and Bob Gross attended the forums in their respective areas of Florida, Atlanta, and Washington, D.C.

The TAC held their 2013 face-to-face meeting in Plantation, FL.

## Internal Communications Committee



Mark Marshalek, Chair



Boris Mikhail, Vice-chair

### Members

Rich Bilancia, Colorado  
Patricia Dosdall, Alabama  
Harry Eng, Illinois  
Suze Kanack, Wyoming  
Mark Marshalek, Ohio, Chair  
Gilberte Mayo, Maine  
Boris Mikhail, New York, Vice-chair

### Designated Federal Officer

Steve Berkey, Senior Program Analyst, Florida

### Program Owner

Sheila Andrews, TAP Director, Indiana

### Staff

Susan Jimerson, Chief TAP West, Washington  
Patti Robb, Program Analyst, Wisconsin  
Annie Gold, Management Assistant, Texas  
Kymberly Maine, Management Assistant, Washington

### Committee Work Scope and Recommendations

The Internal Communications Committee's primary mission was to focus on communications that inform TAP members and external parties of on-going and completed TAP activities. These communications have included the preparation of the 2012 Annual Report, the preparation of a monthly internal TAP Newsletter, and regular posts to the TAP Facebook Group page, *The Taxpayer Advocacy Panel*.

### Other Activities and Achievements

In addition, this Committee has also worked on several other projects related to internal

TAP communications. These other projects included finalization of the 2013 TAP By Laws and initial work on updating a TAP Pocket Guide that will be used by Panel members as a quick reference for understanding the TAP mission as well as communication tips that will increase effectiveness of delivery.

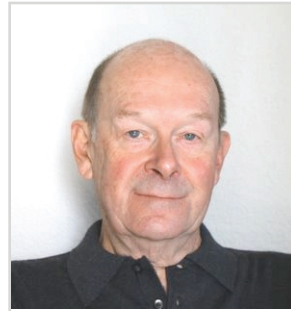
### **Ongoing Work**

While this team was very busy throughout the year and participated on this Committee as well as their assigned project committees, we did note some improvement opportunities that will be effected in 2014. These changes primarily affect the delivery of the Annual Report, which, in our opinion took much too long to publish. To expedite publication we have already begun the preparation of the 2013 Annual Report, consolidated sections to streamline the content, and have implemented cut-off dates for when we will move forward with preparation regardless if the IRS has responded to recommendations. Along with the above, we also made tweaks to the internal newsletter that will hopefully improve the reader's awareness of on-going TAP activities. The team looks forward to seeing if these changes improve the timeliness of delivery as well as increase the knowledge of panel members.

## Tax Forms and Publications Committee



Robert Hayden, Chair



Eugene Chulick, Vice-chair

### **Members**

Eric Butler, Tennessee  
Laurie Chivers, Massachusetts  
Eugene Chulick, Nevada, Vice-chair  
Jack Dell, Idaho  
Michael DelTergo, New Jersey  
Nancy Dery, New Hampshire  
Harry Eng, Illinois  
Leni Gonzalez, Virginia  
Carolyn Gould, Connecticut  
Robert Hayden, Michigan, Chair  
Terri Klug, Utah  
Barbara McCrumb, Delaware  
Robert Rible, California  
Ben Tuchi, Arizona  
Jonathan Wolfsohn, New York

### **Designated Federal Officer**

Louis Morizio, Chief TAP East, New York

### **IRS Program Owner**

Wage & Investment

### **Staff**

Louis Morizio, Chief TAP East, New York  
Marisa Knispel, Program Analyst, New York  
Rose Babb, Management Assistant, New York



## **Committee Work Scope and Recommendations**

Through full Committee activities and various subcommittee work, the TF&P team initiated referrals on thirteen forms and four publications. This included three focus group activities during the face-to-face meeting. We subsequently dropped four referrals because IRS activity was already in progress on those topics. A total of twelve referrals were elevated to the IRS following JC approval. In addition, we reviewed IRS decisions on three carryover referrals from 2012.

Approvals were for:

- Correction to the Low Income Housing Credit form;
- Correction to the “Canceled Debt” publication;
- Correction to the “Request for a Collection Due Process Hearing” form;
- Clarification to the simplified pension reporting calculation; and
- Publication 544, Sales and Other Dispositions of Assets.

“Under Consideration” ruling for:

- Simplification of the Capital Gains form that populates Form 1040 Schedule D, and
- Allowing a Form 1040 refund to a post office box.

Awaiting IRS response on several key referrals:

- Direct Deposit of refunds from Form 1041, and
- Publication 555, Community Property.

Reconsideration of a 2012 issue – approved:

- How to properly report a tax payment after the last quarterly date and before filing the return.

### **Other Activities and Achievements:**

Our Committee also participated in a focus group created after the 2013 filing season which critiqued commercial software when compared to official IRS forms. Current and former TF&P members were among the group members.

We also formed a subcommittee to propose changes to two VITA publications. However, before activity began, the scope of this project was determined to be broader than TF&P anticipated which led to a full review of those publications by the TAP members from all project committees.

Members of TF&P were also instrumental in developing a reconsideration template for those referrals not accepted by the IRS. A TF&P subcommittee also developed a focus group template which standardized reporting observations and recommendations emanating from discussions and findings.

**Ongoing Work**

One active referral remains in the development stage. There is an ample supply of “parking lot” issues for the 2014 members to select and develop, but less than the 2013 initial list. The 2013 TAP members and IRS staff raised the bar for enthusiastic participation which should result in a good start for the 2014 team.

## Notices and Correspondence Committee



Annie Fishman, Chair



Clarke Powers, Vice-chair

### Members

William Christopher, Kentucky  
Annie Fishman, Texas, Chair  
David Hayes, Tennessee  
Edith Kendall, Iowa  
Zafrulla Khan, Kentucky  
Gilberte Mayo, Maine  
Susan Patton, Pennsylvania  
Russell Pinilis, New Jersey  
Clarke Powers, Oregon, Vice-chair  
PK Purkayastha, Michigan  
Thomas Ralph, Massachusetts  
Angela Veal, Georgia  
Cindi Williams, South Dakota

### Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

### Program Owner

Office of Taxpayer Correspondence

### Staff

Susan Jimerson, Chief TAP West, Washington  
Tim Shepard, Program Analyst, Washington  
Janice Spinks, Program Analyst, Washington  
Nina Pang, Program Analyst, Washington  
Kymberly Maine, Management Assistant, Washington  
Annie Gold, Management Assistant, Texas

## **Committee Work Scope and Recommendations**

The 2013 Notices and Correspondence Project Committee was reestablished to partner with the IRS Office of Correspondence to review and make suggestions to IRS Notices and Letters sent to taxpayers for various reasons including but not limited to installment agreements, requests for additional information, identity theft, and issues related to the CP2000 Letters. The Committee worked with the IRS to provide feedback and suggestions to improve the clarity and tone of correspondence in an effort to decrease taxpayer confusion and frustration and thereby reduce the number of follow up inquiries and improve overall efficiency.

Additionally, the IRS tasked the Committee with developing frequently asked questions (FAQ) to go on the Landing Pages coordinating with the appropriate Notice or Letter. Landing Pages are a tool located on the IRS website that allows the taxpayer to receive additional information regarding their Notice or Letter.

## **Projects Completed**

Referrals were written or are in the process of being drafted for the following Letters and/or Landing Pages

- 2273C Installment Agreement Letter
- 3217C Installment Agreement Letter
- 4458C Installment Agreement Letter
- 2273C Landing Page for Letter 2273C
- 3217C Landing Page for Letter 3217C
- 4458C Landing Page for Letter 4458C
- 96C Acknowledgment Letter for General Use/Inquiry
- 147C EIN Previously Assigned Letter
- 474C Math Error Explained Letter
- 4883C Identity Theft Letter
- 5071C Identity Theft Letter
- 673C Duplicate Returns Filed/Adjustment or Refund Explained Letter
- CP2000 Underreporter Notice

The Committee focused particularly on Letters 2273C, 3217C, 4458C and their corresponding Landing Pages. These Letters relate to Installment Agreements and it was the goal of this Committee to recommend improvements so the Letters provide clear purpose and simple direct instructions for the course of action to be taken. Additionally, the Notices Committee recommended the establishment of a corresponding website landing page to provide additional information for taxpayer clarification.

The Committee also found there were several taxpayer issues with the current CP2000 process and spent considerable time evaluating each of these issues. This evaluation concluded the current CP2000 process produces notices that are threatening, confusing, and intimidating to taxpayers. To balance the IRS needs for taxpayer compliance and

the taxpayer's right to be treated in a more professional manner, the Committee prepared a referral recommending the IRS use CP2501 notice as its first contact with taxpayers whose tax return does not match information the IRS receives from other sources. This referral also recommends continued use of the CP2000 Notice as a follow-up notice to those taxpayers not responding to the CP2501 Notice.

### **Other Activities & Achievements**

Committee members were active in outreach activities throughout the year including such events as Texas Society of CPAs, as well as the Congressional Liaison Workshop where a representative from Senator Lamar Alexander's office was present.

Other examples of outreach included giving speeches and seminars to such audiences as the St. Paul / Gillespie-Seldon Rural Life Community Center, Inc., Clarion Rotary Club, University of Pittsburgh, Mt. Juliet TN Chamber of Commerce, and Tennessee, TN Bar Association. Additionally, the Suffolk Alumni Paper featured one member.

### **On-Going Work**

The Committee will continue to partner with the IRS to improve and provide feedback for IRS Notices and Letters. Additionally, we will still evaluate and research taxpayer issues with regard to IRS Notices and Letters.

## Toll-Free Phone Lines Committee



Kenneth Armstrong, Chair

No Picture Available

Angeliki Kalimeris, Vice-chair

### Members

Kenneth Armstrong, Montana, Chair

Kirk Chartier, Georgia

Francis Grinnan, New York

Colleen Hitchcock, Washington

Diedre Jackson, Louisiana

Angeliki Kalimeris, Rhode Island, Vice-chair

Boris Mikhail, New York

Louis Seelbach, West Virginia

Elena Tscherny, Washington, D.C.

Gary Wells, Alaska

Lina Wongshue, Florida

### Designated Federal Officer

Louis Morizio, Chief TAP East, New York

### Program Owner

Wage & Investment (W&I)

### TAP Staff

Louis Morizio, Chief TAP East, New York

Linda Rivera, Senior Program Analyst, Washington, D.C.

Marianne Dominguez, Program Analyst, Florida

Anita Fields, Program Analyst, Florida

Rose Babb, Management Assistant, New York

## **Committee Work Scope and Recommendations**

The Toll-Free Phone Lines Committee submitted two referrals to the IRS in 2013. One referral dealt with the need to request a transcript to complete the FAFSA. The other referral dealt with identifying ways that the IRS can give taxpayers more information about using Web and CVP applications for self-service. Both referrals offered solutions to free up the use of the Toll-Free phone lines by encouraging taxpayers to find other means to solve their problems.

## **Other Activities and Achievements**

The Toll-Free Phone Lines Committee suffered two major setbacks during the year. One setback was the loss of a subcommittee lead in the midst of a very challenging, complicated project. The other setback was plural in nature in that our committee had three program analysts during the year. Fortunately, the subcommittee was able to overcome its difficulties with the selection of a hardworking replacement for the lost subcommittee lead. The Committee as a whole was privileged to receive a competent, well-seasoned program analyst to finally replace the other program analysts that shuffled through the Committee.

Several highly technically-oriented members complemented our Committee, enabling the two subcommittees to develop referrals that dealt with issues involving the routing of information through the maze of software-driven networks on the [www.irs.gov](http://www.irs.gov) website, as well as those involving call routing, voice portals, and interactive voice responses on the toll-free phone lines. Other Committee members were diligent in digesting this technical information and converting it into well-written and edited referrals.

Because the Toll-free Phone Lines issues seem to be so prevalent in spite of all the work and suggestions provided by the TAP Toll-free Committee, the screening subcommittee was also very hard at work, fielding and sorting through a multitude of grassroots issues mostly provided by TAP outreach.

## **Ongoing Work**

Due to the turnover in the Toll-Free Phone Line Committee's program analysts, our Committee did not receive the IRS responses to the previous year's referred issues until after the JC meeting in August. The Committee has been actively dissecting the referral rejections from the previous year, having chosen nine issues that we felt were important enough to warrant a request for reconsideration from the IRS. With the dedicated help of our Committee members coupled with a new improved request for reconsideration form, the Committee has nearly completed all nine requests, waiting on editing as the final step before submitting them to the IRS for reconsideration.

## Taxpayer Communications Committee



Seth Flanders, Chair



Rodger Lees, Vice-chair

### Members

Paulette Germain Bekolo, North Carolina  
Richard Bilancia, Colorado  
Ralph Boyea, Hawaii  
Stephanie Campbell, Missouri  
Jeffrey Davine, California  
Philessia Edwards, Texas  
Seth Flanders, Pennsylvania, Chair  
Philip George, Utah  
Suze M. Kanack, Wyoming  
Eileen Kelly, Illinois  
Rodger Lees, Pennsylvania, Vice-chair  
Mark Marshalek, Ohio  
Chris Petersen-Grosse, Indiana  
Samuel Sorich, California  
Michael Swartz, Texas  
Mary Jo Thomson, Oklahoma  
Theresa Watson, Arkansas  
Walter Webster, New Mexico  
Thomas Wechter, Illinois  
Dawn Welles, Wisconsin

### Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

### IRS Program Owner

Small Business/Self-Employed (SB/SE)

### Staff

Susan Jimerson, Chief TAP West, Washington



Patti Robb, Program Analyst, Wisconsin  
Ellen Smiley, Program Analyst, Wisconsin  
Kymberly Maine, Management Assistant, Washington  
Annie Gold, Management Assistant, Texas

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

The TCC formed with the goal of examining the different ways in which the IRS communicates with taxpayers, looking at possible improvements, and understanding how these could be further developed to enhance all aspects of the taxpayer's experience.

The initial focus developed in the 2013 JC meeting and placed in the first TCC charter was to see how taxpayer questions could be answered using e-mail communication, obtain responses around work in-process between the IRS and taxpayers, and provide both a faster and more permanent method for interactions. The stance of the IRS has long been that e-mail communication has several fundamental flaws (security, timeliness, manpower) and should not be considered.

The IRS initially gave the TCC four different projects by the IRS during the face-to-face session in December 2012. These were:

- Support / enhance the ability of the IRS to use e-fax;
- Provide suggestions on electronic training and outreach methodologies;
- Examine aspects of Business ID theft; and
- Provide suggestions to increase use of the Online Payment Agreement.

We quickly augmented these projects within the following month by items generated through issue screening. Subsequent projects worked have been:

- Prominently display the Online Chat feature;
- Provide easy access to the HTML version of documents;
- Determine location to add and consolidate information about retirement account tax facts;
- Examine use of the online Employer Identification Number (EIN) assistant;
- Develop a process to add additional information during e-file;
- Understand issues and concerns with the Online Disclosure processes; and
- Determine ways to allow comments on IRS employee customer service.

The most interesting part of working in this Committee is that issues that do not fit the more specific goals of another committee are routed to us, which means that there is a wide choice and variety of projects to work. In the end, nearly every interaction between the taxpayer and the IRS involves a form of communication. The TCC feels very strongly that we can help make this interchange clear, productive, and useful to all parties.

The major frustration that we have had this year is that because some of the projects are not clearly defined, it is often difficult to focus in on a specific item to improve or to receive feedback from the IRS. This issue has caused difficulty with two of the initial projects: e-fax – did not receive requested information and the IRS was currently in the process of rolling e-fax out to all divisions, so the members chose not to pursue this issue; and Business ID Theft – did not receive an actionable project. This lack of clarity has caused delays with some of our current work. In many cases the challenge is in developing a specific enough problem statement and list of questions that allow the TAP members to receive meaningful feedback from IRS subject matter experts. However, when the process works well, the results are both valuable and meaningful to everyone.

The Committee looks forward to continuing to work in many of these areas in 2014, doing our part to enhance the communication between the IRS and taxpayers and working to return to the source of the pain that caused the initial charter – how can the IRS and taxpayers communicate using the tools we have, the security we need, and the speed we desire.

### **Other Activities and Achievements**

In addition to the project list detailed above, TCC members were involved in a number of activities that provided information back to the IRS and interesting experiences for the members. During February and March, the TCC was asked to evaluate a nine lesson on-line training module aimed at small business owners, guiding them through the process of ensuring they were compliant with their tax obligations. This proved to be challenging because we were definitely reviewing a “beta” version of the videos; that is, it was obvious that while the video production was well done and full of information, the software was not completely finished and there were a few ‘bugs’ depending on the web platform used. However, once we were all able to log-on and view, the changes that we suggested were so beneficial to the developers that our test was paused while they worked on some of our adjustments. In the end we were proud to help with this improvement.

In addition to this work, Committee members attended Tax Forum events. From this outreach, one of the overriding themes was the lack of ‘case resolution’ rooms. This theme was common across all TAP members who have attended a forum, and TCC members took the lead in working to develop a supporting document to send to the National Taxpayer Advocate to bring this important function back. This work was still in progress at year-end.

### **Ongoing Work**

Many issues and projects are ongoing at the end of the year. The TCC expects to continue to work on these issues in 2014, with a particular focus on the four areas of:

- Email interactions: specifically the ability to interact with IRS employees via email in a secure fashion;

- Website interactions: placement of links and pages, ability to find information, ability to obtain or exchange records via secure website, and other items affecting ease of use and clarity of web pages;
- Taxpayer Education: Informing taxpayers or working with the IRS on education regarding tax changes, areas of confusion, taxpayer rights and responsibilities or other areas of focus; and
- Feedback: Allowing taxpayers to more readily and directly comment to the IRS about matters such as toll-free line assistance, employee performance, ease of web use, and other service delivery issues important to taxpayers




Through this work, and the work of the other TAP committees, we can all continue with our mission to “improve IRS service and customer satisfaction.”

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## Appendix A: Taxpayer Advocacy Panel Members

Member		City, State	Project Committee
Armstrong, Kenneth		Kalispell, MT	Toll-free Phone Line
Baldwin, Barbara		Auburn, CA	Taxpayer Assistance Center Improvements
Bekolo, Paulette Germain		Morrisville, NC	Taxpayer Communications
Bilancia, Richard		Loveland, CO	Taxpayer Communications
Boyea, Ralph		Keaau, HI	Taxpayer Communications
Brandewie, Shaun		Akron, OH	Tax Forms and Publications
Butler, John		Knoxville, TN	Tax Forms and Publications
Campbell, Stephanie		Farmington, MO	Taxpayer Communications
Chartier, Kirk		Atlanta, GA	Toll-free Phone Line
Chivers, Laurie		Dalton, MA	Tax Forms and Publications
Christopher, William		Winchester, KY	Notices and Correspondence
Chulick, Eugene		Dayton, NV	Tax Forms and Publications

Member		City, State	Project Committee
Davine, Jeffrey		Los Angeles, CA	Taxpayer Communications
Dell, Jack		Hayden, ID	Tax Forms and Publications
DeTergo, Michael		Westfield, NJ	Tax Forms and Publications
Dery, Nancy	No Picture Available	Sanbornville, NH	Tax Forms and Publications
Dosdall, Patricia		Huntsville, AL	Taxpayer Assistance Center Improvements
Doty, James	No Picture Available	Charleston, SC	Taxpayer Assistance Center Improvements
Edwards, Philessia		Austin, TX	Taxpayer Communications
Eng, Harry		St. Charles, IL	Tax Forms and Publications
Fisher, Aileen		Burlingame, CA	Taxpayer Assistance Center Improvements
Fishman, Annie		Rockwall, TX	Notices and Correspondence
FitzGerald, Annette		Branson, MO	Taxpayer Assistance Center Improvements
Flanders, Seth		Emmaus, PA	Taxpayer Communications






Member		City, State	Project Committee
George, Philip		St. George, UT	Taxpayer Communications
Goldberg, Allan		Hunter, NY	Taxpayer Assistance Center Improvements
Goldfarb, Eugene		Syosset, NY	Taxpayer Assistance Center Improvements
Gonzalez, Leni	No Picture Available	Arlington, VA	Tax Forms and Publications
Gould, Carolyn		North Haven, CT	Tax Forms and Publications
Grinnan, Francis		Rochester, NY	Toll-free Phone Line
Gross, Robert		Montpelier, VT	Taxpayer Assistance Center Improvements
Hayden, Robert		Monroe, MI	Tax Forms and Publications
Hayes, David		Mt. Juliet, TN	Notices and Correspondence
Hitchcock, Colleen		Lacey, WA	Toll-free Phone Line
Jackson, Diedre		Mandeville, LA	Toll-free Phone Line
Janci, Gerald		Pittsboro, MS	Taxpayer Assistance Center Improvements

Member		City, State	Project Committee
Kalimeris, Angeliki	No Picture Available	Woonsocket, RI	Toll-free Phone Line
Kanack, Suze M.		Riverton, WY	Taxpayer Communications
Kelly, Eileen		Wilmette, IL	Taxpayer Communications
Kendall, Edith		Marion, IA	Notices and Correspondence
Khan, Zafrulla		Louisville, KY	Notices and Correspondence
Klug, Terri		West Jordan, UT	Tax Forms and Publications
Lees, J. Rodger		Evans City, PA	Taxpayer Communications
Marshalek, Mark		Powell, OH	Taxpayer Communications
Mayo, Gilberte		Lincoln, ME	Notices and Correspondence
McCrumby, Barbara		Newark, DE	Tax Forms and Publications
Mikhail, Boris		Lindenhurst, NY	Toll-free Phone Line
Patton, Susan		Lucinda, PA	Notices and Correspondence



Member		City, State	Project Committee
Petersen-Grosse, Chris		Elkhart, IN	Taxpayer Communications
Phillips, Robert		Dallas, TX	Taxpayer Assistance Center Improvements
Piard, Alphonse		Miami, FL	Taxpayer Assistance Center Improvements
Pinilis, Russell		Montclair, NJ	Notices and Correspondence
Powers, Clarke		Warrenton, OR	Notices and Correspondence
Purkayastha, PK		Saline, MI	Notices and Correspondence
Ralph, Thomas		Webster, MA	Notices and Correspondence
Reilly, Daniel	No Picture Available	Wahpeton, ND	Taxpayer Communications
Rible, Robert		Santa Cruz, CA	Tax Forms and Publications
Santini, Hector		Ponce, PR	Toll-free Phone Line
Seelbach, Louis	No Picture Available	Huntington, WV	Toll-free Phone Line
Silva, Michael		North East, MD	Taxpayer Assistance Center Improvements

Member		City, State	Project Committee
Smith, Toni		Omaha, NE	Taxpayer Assistance Center Improvements
Sorich, Samuel		El Dorado Hills, CA	Taxpayer Communications
Swartz, Michael		Austin, TX	Taxpayer Communications
Sykes, Edward		Rose Hill, KS	Taxpayer Assistance Center Improvements
Thomson, Mary Jo		Oklahoma City, OK	Taxpayer Communications
Tscherny, Elena		Washington, DC	Toll-free Phone Line
Tuchi, Ben		Tucson, AZ	Tax Forms and Publications
Veal, Angela		Byron, GA	Notices and Correspondence
Watson, Theresa		Jacksonville, AR	Taxpayer Communications
Webster, Walter		Las Cruces, NM	Taxpayer Communications
Wechter, Thomas		Glencoe, IL	Taxpayer Communications
Welles, Dawn	No Picture Available	Milwaukee, WI	Taxpayer Communications

Member		City, State	Project Committee
Wells, Gary		Anchorage, AK	Toll-free Phone Line
Williams, Cindi		Summerset, SD	Notices and Correspondence
Wolfsohn, Jonathan		East Rockaway, NY	Tax Forms and Publications
Wongshue, Lina		Orlando, FL	Toll-free Phone Line
Zachary, Martha		Inver Grove Heights, MN	Toll-free Phone Line

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## Appendix B: Taxpayer Advocacy Panel IRS Staff

Name	Position Title	Location
Sheila Andrews	TAP Director	Indianapolis, IN
Kevin Brown	Management Assistant to TAP Director	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
TAP East		
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
Marianne Dominguez	Program Analyst	Plantation, FL
Donna Powers	Program Analyst	Plantation, FL
Anita Fields	Program Analyst	Plantation, FL

TAP West		
Susan Jimerson	TAP Program Manager	Seattle, WA
Annie Gold	Management Assistant	Milwaukee, WI
Patti Robb	Program Analyst	Milwaukee, WI
Ellen Smiley	Program Analyst	Milwaukee, WI
Lisa Gabriel	Program Analyst	Milwaukee, WI
Kymberly Maine	Management Assistant	Seattle, WA
Janice Spinks	Program Analyst	Seattle, WA
Timothy Shepard	Program Analyst	Seattle, WA
Nina Pang	Program Analyst	Seattle, WA

## ***Appendix C: TAP Committee IRS Designated Officers***

<b>Project Committee, Designated Federal Officer</b>	<b>Location</b>
Taxpayer Communications	
Susan Jimerson, Chief, TAP West	Seattle, WA
Notices and Correspondence	
Susan Jimerson, Chief, TAP West	Seattle, WA
Tax Forms and Publications	
Louis Morizio, Chief, TAP East	Brooklyn, NY
Taxpayer Assistance Center improvements	
Louis Morizio, Chief, TAP East	Brooklyn, NY
Toll-free Phone Lines	
Louis Morizio, Chief, TAP East	Brooklyn, NY

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

Notices and Correspondence	
Office of Taxpayer Correspondence	Program Owner
Taxpayer Communications	
Small Business/Self-Employed	Program Owner
Tax Forms and Publications	
Wage & Investment	Program Owner
Taxpayer Assistance Center Improvements	
Wage & Investment	Program Owner
Toll-Free Phone Lines	
Wage & Investment	Program Owner

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## ***Appendix E: Acronyms***

CSR	Customer Service Representative
CVP	Customer Voice Portal
DFO	Designated Federal Officer
EDSA	Executive Director Systemic Advocacy
EFTPS	Electronic Federal Tax Payment System
EITC	Earned Income Tax Credit
FACA	Federal Advisory Committee Act
FAQ	Frequently Asked Questions
FICA	Federal Insurance Contribution Act
FY	Fiscal Year
HCPO	High Cash Processing Office
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
JC	Joint Committee
LTA	Local Taxpayer Advocate
MLI	Multilingual Initiative
OIC	Offer in Compromise
OPA	Online Payment Agreement
PD	Position Description
PSA	Public Service Announcement
QR Code	Quick Response Code
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self Employed
SME	Subject Matter Expert
SMR	Social Media Release
TAC	Taxpayer Assistance Center
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TCC	Taxpayer Communications Committee
TF&P	Tax Forms and Publications
Treasury	Department of the Treasury
VITA	Volunteer Income Tax Assistance
W&I	Wage and Investment

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## ***TAP Geographic Committee Map (Text Version)***

<b>State</b>	<b>Member(s)</b>
Alabama	1
Alaska	1
Arizona	1
Arkansas	1
California	5
Colorado	1
Connecticut	1
Delaware	1
Florida	2
Georgia	2
Hawaii	1
Idaho	1
Illinois	3
Indiana	1
Iowa	1
Kansas	1
Kentucky	2
Louisiana	1
Maine	1
Maryland	1
Massachusetts	2
Michigan	2
Minnesota	1
Mississippi	1
Missouri	2
Montana	1
Nebraska	1
Nevada	1
New Hampshire	1
New Jersey	2
New Mexico	1
New York	5
North Carolina	1
North Dakota	1
Ohio	2

Oklahoma	1
Oregon	1
Pennsylvania	3
Puerto Rico	1
Rhode Island	1
South Carolina	1
South Dakota	1
Tennessee	2
Texas	4
Utah	2
Vermont	1
Virginia	1
Washington	1
Washington, D.C.	1
West Virginia	1
Wisconsin	1
Wyoming	1

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