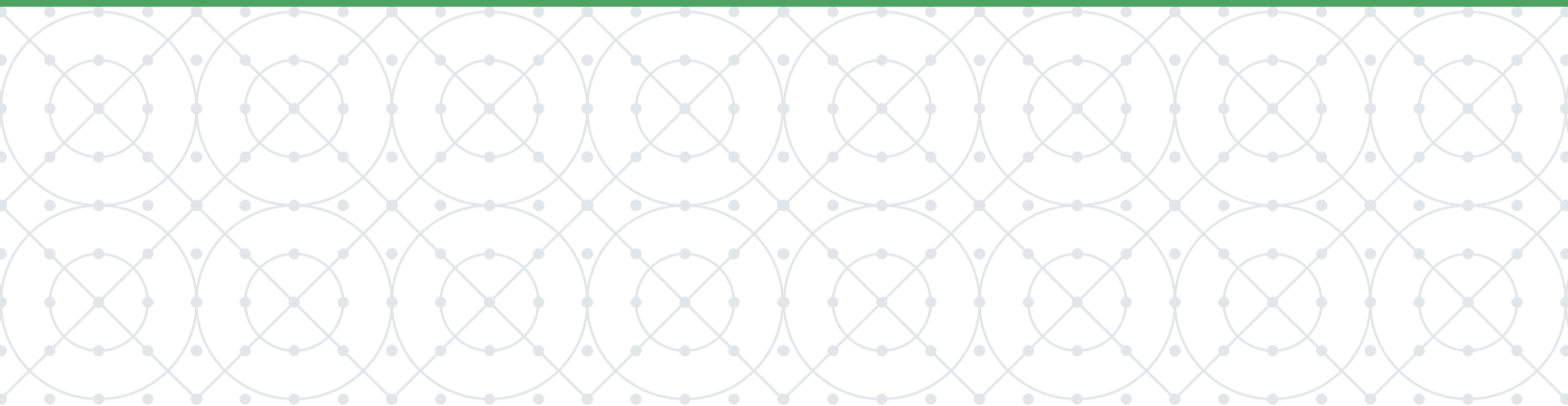


Taxpayer Advocacy Panel

# 2021 Annual Report



A Federal Advisory Committee to the IRS



**Taxpayer  
Advocacy Panel**  
IMPROVING THE IRS



**To:** The Honorable Janet L. Yellen  
*Secretary of the Treasury*

Charles P. Rettig  
*Commissioner, Internal Revenue Service*

Erin M. Collins  
*National Taxpayer Advocate*

**From:** 2021 Taxpayer Advocacy Panel (TAP)

**Subject:** 2021 TAP Annual Report

It is with great pride that we present our 2021 TAP Annual Report. The TAP is a diverse group of ordinary citizens from around the country and internationally who possess a sense of civic duty, patriotism, and belief in an effective and well-regarded taxation system. We volunteer our time and energy to improve IRS services and taxpayer satisfaction.

The 2021 TAP was led by the leadership team of Bob Moretti, National TAP Chair, and Nina Tross, National TAP Vice Chair. As TAP members, we are committed to helping the IRS improve its services by performing grassroots outreach activities that enable TAP members to identify many issues raised by taxpayers. TAP consistently collaborated with the IRS when presented with opportunities to provide feedback on its programs, including online tools on the IRS website. In addition, the IRS continues to work with TAP to build on its efforts to improve and expand services that allow taxpayers to interact with the IRS in ways that work best for them. In 2021, TAP made recommendations on customer service issues that directly affect how taxpayer interactions may occur in person, over the phone, by mail, or online.

The 2021 TAP consists of six project committees and two internal committees. Each committee has responsibility for a specific area for which it reviews issues, determines whether there is a plausible solution, and provides recommendations to the IRS to improve the taxpayer experience and satisfaction. The 2021 TAP Committees are:

- Notices and Correspondence – Chair: Bradford Folta Jr., Minnesota
- Special Projects – Chair: Laurie Brock, Oregon
- Tax Forms and Publications – Chair: Martha Lewis, Colorado
- Taxpayer Assistance Center Improvements – Chair: Dr. Gene Lillie, New Jersey
- Taxpayer Communications – Chair: Jim Buttonow, North Carolina
- Toll-Free Phone Lines – Chair: Lacy L. Rice Jr., Kentucky
- Internal Communications (internal) – Chair: Christine Scott, Hawaii
- Outreach (internal) – Chair: Nina Tross, Florida

The Joint Committee (JC) is the governing board for TAP and is comprised of the TAP Chair and Vice Chair, the chairs of the six project committees, and the chair of the Internal Communications Committee. The JC reviews and approves all recommendations before sending them to the IRS to consider.

This year, each committee worked tirelessly to represent the interests of taxpayers and ensure that their voices were heard. TAP members listened to taxpayers around the country and internationally and brought their personal knowledge, skills, and abilities to address the many issues raised about our federal tax system. This report covers the wide range of issues TAP identified and elevated to the IRS this year and summarizes IRS plans for implementation. TAP and the IRS worked collaboratively throughout the year. However, there are times when the IRS may not adopt a TAP recommendation. It remains important for TAP to identify issues, provide potential solutions, and communicate these recommendations to the IRS, independent of the IRS response. When recommendations are not adopted, the very act of studying, evaluating, and proposing changes to processes and procedures is valuable to the IRS and the public.

TAP focuses on conducting outreach that will reach the broadest group of taxpayers, practitioners, and concerned citizens. Success depends upon contacting the various groups to understand key issues and concerns, solicit ideas regarding the impacts of tax administration, and receive suggestions for improvement. In addition, members conduct grassroots efforts through one-on-one discussions, presentations, town hall events, community involvement, traditional media outlets, social media, and other networking opportunities.

As TAP members, we are proud to serve the interests of taxpayers and to provide input toward improving IRS services.

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# TAP Vision and Mission Statement

The volunteer members of the Taxpayer Advocacy Panel (TAP) listen to taxpayers, identify taxpayer issues, and make recommendations for improving IRS service and customer satisfaction. The mission is to partner with the IRS and continuously look for ways to improve IRS service to taxpayers.

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

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# Letter from the Departing Chair

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During what one could call “a year like no other,” the Taxpayer Advocacy Panel (TAP) kept our focus on the essential purpose of our mission. Despite the worldwide COVID-19 pandemic, we ensured that we listened to taxpayers, identified taxpayer issues, and made suggestions for improving IRS service and customer satisfaction.

TAP members began the year with excellent guidance from prior year planning, the IRS Roadmap, a strong determination to ensure our voices were heard, and to be a part of future IRS remodeling and modernization.

For a second consecutive year, the TAP year started with our new members unable to meet in person. This is an extreme disadvantage as it pertains to our training and getting to know each other. In fact, currently, approximately 75 percent of the TAP membership has functioned totally in a virtual environment. Accepting this challenge, we provided one-on-one phone communication training for every new member and followed up with a more robust mentor program. In addition, the mentor program created newly developed TAP first-year member and existing member checklists. The results are clearly detailed later in this report in the TAP committee sections, where both outreach and the resulting referrals are addressed and positive improvements are made.

Importantly, we set out to work with senior IRS officials who had the authority to act when it was necessary. I am especially grateful to; Erin M. Collins, National Taxpayer Advocate; Kenneth Corbin, Wage & Investment Commissioner and now the Chief, Taxpayer Experience Office; and David Alito, Deputy Chief, Taxpayer Experience Office. Additionally, Rhonda Kirby, Executive Director of Case Advocacy, sponsored several underserved focus groups for the TAP, such as senior citizens, military, Indian tribal, and homeless taxpayers. Our close relationship with these individuals was certainly key in the many successes TAP made during the year and will definitely lead to an improved and more efficient IRS. All of this made possible by our daily support from; Terrie English, TAP Director; Cedric Jeans, TAP East Designated Federal Officer; Susan Jimerson, TAP West Designated Federal Officer; and all the TAP Program Analysts/Management Assistants personnel who make the TAP program possible and compliant.

The Taxpayer First Act report was submitted to the U.S. Congress early this year. It included an important partnership with TAP to ensure discussion and involvement with the modernization of the IRS. An important first step was including TAP members participation in several focus groups concerning underserved taxpayer group populations.

Virtual outreach has led to an increased use of numerous social media platforms. TAP members have ready-made announcements, including videos, available to spread the word about the TAP mission



and our services. In addition, TAP was involved with helping the IRS upgrade the improveirs.org site and the internal TAPSpace website. Soon there will be an enhancement to the TAPSpace website for TAP members to make TAP member activity reports easier to complete.

During this year, while researching the numerous suggestions submitted to TAP for consideration, it became apparent that a large majority of ideas appeared to be grouped into one important solution. An enhanced online taxpayer account not only provided taxpayers and their agents with much needed tools and resources it also helped relieve the IRS of the mountainous backlog made worse by the COVID-19 pandemic. There is greater detail about this enhanced online account included in this report.

TAP members learned that the U.S. tax rules and regulations are particularly difficult and expensive for the overseas taxpayer to comply with, and finding adequate resources is challenging. This is another area where an enhanced online account will make a dramatic difference. We have successfully added additional languages for overseas taxpayers, although more are still needed. Whether it is the mail system; toll-free support availability; unrealistic deadlines resulting in fines or penalties; difficulties and expenses involved with making payments to and receiving payments from the IRS; identification and security problems; or just finding reasonably priced tax preparers, the tax system has a more complex effect on the overseas taxpayer that we are working to make fairer.

I am closing out my three-year commitment to TAP knowing that I have done my best to improve the IRS. I believe the TAP organization is better than it was one year ago. The new leadership will inherit a quality program with great potential to continue to succeed at a high level.

A handwritten signature in blue ink that reads "Bob Moretti". The signature is written in a cursive, flowing style.

**Bob Moretti**  
2021 National TAP Chair

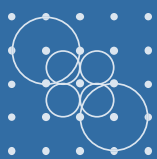
# Introduction to the Taxpayer Advocacy Panel

The Taxpayer Advocacy Panel (TAP) is an independent advisory committee that operates under the auspices of the Federal Advisory Committee Act (FACA). This act ensures panel advice and recommendations are objective and accessible to the public. From an administrative perspective, TAP is accountable to the Department of the Treasury, the IRS, and the National Taxpayer Advocate. The Taxpayer Advocate Service (TAS), an independent division within the IRS, provides essential funding, technical, administrative, and clerical support to TAP.

The Department of the Treasury was the driving force in creating TAP in 2002 based on a review of IRS advisory committees. This panel, which was originally named the Citizen Advocacy Panel, operated in only ten states. After reviewing its contributions, Treasury recommended the panel be expanded nationwide and renamed the Taxpayer Advocacy Panel.

TAP members are drawn from a nationwide pool of citizen volunteers with at least one member from each of the 50 states, Washington, D.C., Puerto Rico, and a member to represent U.S. citizens living and working abroad. Each year, approximately one third of the TAP members rotate off the panel and must be replaced. New member recruitment is conducted early each year and is widely advertised in local and national media. Potential members are screened and interviewed by existing panel members and IRS staff and then undergo a thorough background check. The final list of candidates is forwarded through the Commissioner of Internal Revenue to Treasury for approval and appointment.

Before introducing you to the 2021 work and accomplishments of TAP, TAP members wish to acknowledge and thank the IRS TAP staff members for their talent and commitment. Because of their dedication to the taxpaying public, TAP volunteer members can work to protect and promote taxpayers' interests.



TAP members  
are drawn from a  
nationwide pool of  
citizen volunteers.

# The Taxpayer Advocacy Panel by Location

Treasury authorized TAP to have up to 75 volunteer panel members for 2021. Appointed members serve a three-year term from December 1 through November 30. Every effort is made to name at least one alternate member per state. Should a member be unable to complete his or her appointment or choose to resign from the TAP, an alternate member may replace him or her during the year or at the start of the next TAP year.

The list of members in [Appendix A](#) at the end of this report may exceed the number of Treasury-authorized members in the listing below due to resignations and other changes in membership during a TAP year.

**Figure 1, Treasury Authorized Tap Members**

STATE	MEMBERS	STATE	MEMBERS	STATE	MEMBERS
Alabama	1	Louisiana	1	Oklahoma	1
Alaska	1	Maine	1	Oregon	1
Arizona	1	Maryland	1	Pennsylvania	3
Arkansas	1	Massachusetts	2	Puerto Rico	1
California	5	Michigan	1	Rhode Island	1
Colorado	1	Minnesota	1	South Carolina	1
Connecticut	1	Mississippi	1	South Dakota	1
Delaware	1	Missouri	2	Tennessee	2
Florida	2	Montana	1	Texas	4
Georgia	2	Nebraska	1	Utah	2
Hawaii	1	Nevada	1	Vermont	1
Idaho	1	New Hampshire	1	Virginia	1
Illinois	2	New Jersey	1	Washington	1
Indiana	1	New Mexico	1	Washington, D.C.	1
International	1	New York	5	West Virginia	1
Iowa	1	North Carolina	1	Wisconsin	1
Kansas	1	North Dakota	1	Wyoming	1
Kentucky	2	Ohio	2		

# TAP Focus on Issues Impacting IRS Taxpayer Service

The primary mission of the Taxpayer Advocacy Panel (TAP) is to make recommendations to improve IRS service to taxpayers.

Each year TAP members look at hundreds of suggestions from taxpayers and tax practitioners concerning specific and general areas for improvement and make recommendations to address these concerns and gaps in service. The suggestions and recommendations addressed by TAP in 2021 highlight two important issues impacting IRS taxpayer service: **Taxpayer Access to the IRS** and **IRS Communications to Taxpayers**.

## ISSUE 1: TAXPAYER ACCESS TO THE IRS

The inability of taxpayers and practitioners to reach the IRS, which was exacerbated by the COVID-19 pandemic, continued to be a significant taxpayer service issue in 2021. According to the National Taxpayer Advocate (NTA), in 2021, the IRS received more calls from taxpayers and practitioners for assistance than in any other filing season, yet the IRS provided a historically low level of service. Less than ten percent of the persons who called were able to speak with [an IRS Customer Service person](#).<sup>1</sup> TAP members participated in the following activities related to taxpayers' efforts to reach the IRS for service and assistance, which included taxpayers living in the United States and abroad:

- **Online Account Access:** In the same report, the NTA recommended the IRS prioritize online account service functionality for taxpayers and tax practitioners.<sup>2</sup> During 2021, TAP members reviewed suggestions from taxpayers and practitioners, and participated in focus groups on this topic. They identified numerous instances where taxpayers and their authorized representatives can clearly benefit from online account access. Therefore, it is imperative that the IRS accelerate the development roadmaps and adoption plans for both the taxpayer and tax professional online accounts.
- **Toll-Free Phone Lines:** The ability of taxpayers to reach the IRS by phone was severely hampered in 2021. Since most taxpayers who try to set up an online account have difficulty with the e-authentication requirements,<sup>3</sup> the toll-free phone lines represent the primary method available to taxpayers to reach the IRS for service. TAP members looked at issues related to the

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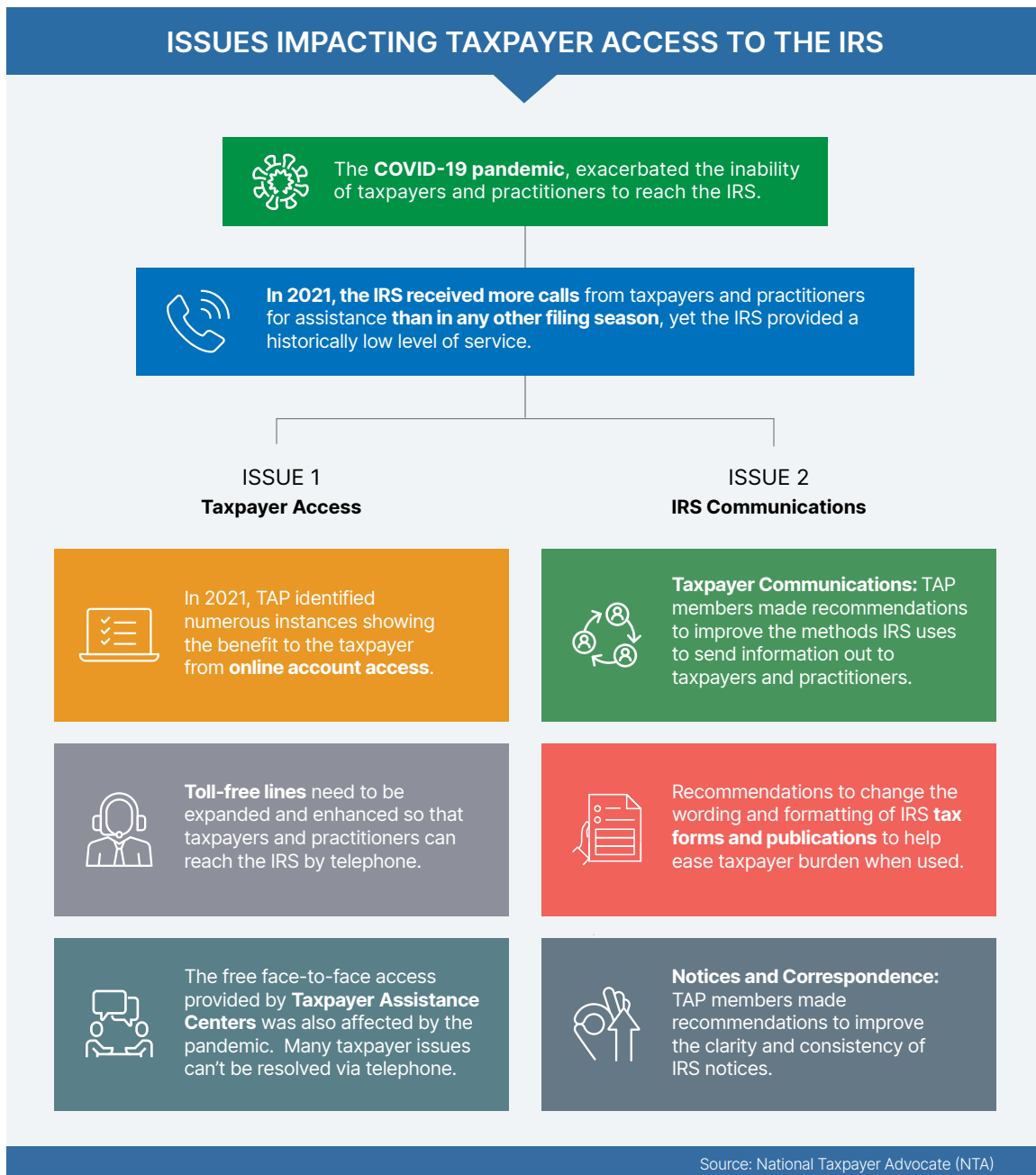
1 National Taxpayer Advocate Objectives Report to Congress Fiscal Year 2022, [Review of the 2021 Filing Season, 10](#).

2 The NTA emphasized the importance: "Of the IRS's many technology needs, the development of robust, secure online accounts is most critical, as they would change how practitioners and taxpayers communicate and work with the IRS. Without substantial improvement to the functionality of its online account offerings, the IRS will be unable to provide first-rate taxpayer services and/or efficiently carry out its enforcement and collection efforts.", *Id.*, Systemic Advocacy Objectives, 26-27.

3 *Id.*, Preface iv.

expansion and enhancement of the toll-free line experience, participated in IRS focus groups, and reviewed suggestions from taxpayers. The ability of millions of taxpayers and practitioners to interact with the IRS by telephone must be maintained and enhanced.

- **Taxpayer Assistance Centers:** The free face-to-face assistance provided by Taxpayer Assistance Centers (TACs) was another casualty of the pandemic. Many taxpayer issues cannot be resolved via telephone or other electronic means and thus require in-person contact with IRS personnel. Further, many taxpayers simply cannot afford professional tax assistance. To address these issues, TAP members partnered with IRS staff to identify ways to enhance the TAC experience and identify alternative methods for taxpayers to communicate with TAC personnel.



## ISSUE 2: IRS COMMUNICATIONS TO TAXPAYERS

The confusion caused by the content of IRS communications, and frustration with how the IRS makes information available to taxpayers, continue to be issues that adversely impact taxpayer service. As established by the Taxpayer Bill of Rights, taxpayers have the right to be informed, which includes clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence.<sup>4</sup>

Three of the TAP committees — Taxpayer Communications, Tax Forms and Publications, and Notices and Correspondence — are specifically charged with IRS communications concerns. These committees participated in the following activities related to how and what the IRS communicates to taxpayers and practitioners:

- **Taxpayer Communications:** TAP members made recommendations to improve the methods IRS uses to send information out to taxpayers and practitioners. They reviewed IRS outreach and public awareness activities specifically relating to how the public can obtain tax credits and exercise their taxpayer rights.
- **Tax Forms and Publications:** TAP members recommended changes to the wording and formatting of IRS tax forms and publications to provide clarity and ease taxpayer burden when used. In some instances, members examined the processes behind the documents.
- **Notices and Correspondence:** TAP members made recommendations to improve the clarity and consistency of IRS notices. They also provided input on the methods used to send notices out to taxpayers.

### Conclusion

Taxpayer access to the IRS and IRS communications to taxpayers were identified by TAP in 2021 as two important issues impacting IRS taxpayer service. In its responsibility to listen to taxpayers, identify taxpayer issues, and propose suggestions for change to the IRS, TAP urges the IRS to act on the recommendations made in 2021. We also urge Congress to provide sufficient funding for the IRS to fully address the many challenges taxpayers have experienced.

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4 IRS Publication 1 (Rev. 9-2017), Your Rights as a Taxpayer.

# TAP 2021 Project Committee Accomplishments

## PROJECT COMMITTEE ORGANIZATION

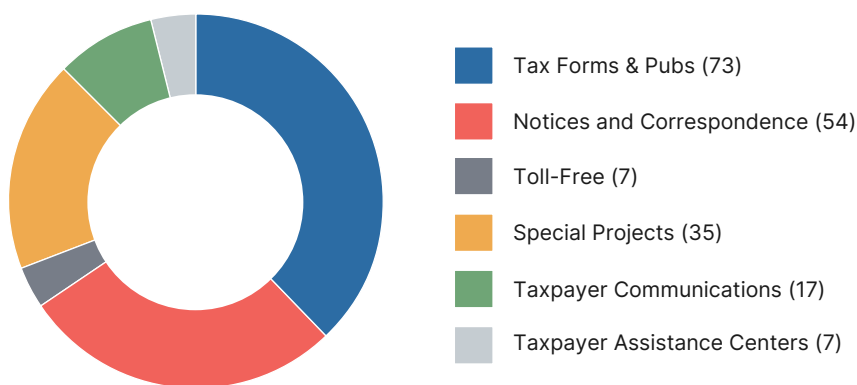
The Taxpayer Advocacy Panel (TAP) consists of six core customer-focused project committees. The committees worked on projects identified and defined by the TAP Joint Committee (JC) and IRS program executives. Each committee was similar in size and consisted of members from around the country. The project committees worked with the IRS to define problems and then develop referrals with recommendations to address the topics. TAP also addressed ad hoc and grassroots issues and made recommendations to the IRS for changes. The IRS values the outside perspective provided by the diversity of backgrounds, experiences, and thinking of the TAP members, which may lead to fresh approaches not apparent to IRS staff.

The TAP Outreach and Internal Communications Committees worked on products used in 2021 by TAP for internal TAP business, as well as for interaction with taxpayers. This included publishing the monthly TAP Newsletter, updating outreach materials, and setting procedures to respond to issue submitters to inform them of the status of their issue.

## TAP SUBMITTED 193 RECOMMENDATIONS TO THE IRS

The six core project committees submitted 52 referrals to the IRS for consideration during the 2021 TAP year. These 52 referrals contained 193 recommendations to the IRS.

**Figure 2, 2021 TAP Recommendations Submitted to the IRS by Committee**



**The six core project committees submitted 52 referrals to the IRS for consideration during the 2021 TAP year.**

Recommendations to the IRS may be adopted, partially adopted, considered, or not adopted. TAP recommendations may be rejected based on policy, staffing, or budget concerns. A recommendation that is not adopted may be resubmitted for reconsideration if there is additional information that might impact the IRS decision. Regardless of whether a recommendation is adopted, the very fact the TAP exists to make those recommendations to the IRS provides a level of accountability in the mind of the public and is important to the integrity of the process. In 2021, TAP submitted 193 recommendations to the IRS. Figure 3 shows the status of these recommendations as of December 31, 2021. The statuses may change depending on if TAP members accept or rebut the IRS responses before they are closed out.

**Figure 3, 2021 TAP Recommendations Submitted to the IRS by Outcome**

2021 SUBMITTED RECOMMENDATIONS	
Adopted	35
Partially Adopted	7
Considered	14
Resolved Prior to Elevation	7
Not Adopted	92
Awaiting IRS Response	38
<b>Total</b>	<b>193</b>

Figure 4 represents IRS responses received during 2021 including those submitted prior to 2021. The committees have accepted the responses and closed the issues.

**Figure 4, TAP Recommendations with IRS Responses Received and Closed in 2021**

RECOMMENDATIONS WITH IRS RESPONSES RECEIVED AND CLOSED IN 2020			
	Prior Year(s)	2021	Total
Adopted	43	15	58
Partially Adopted	3	2	5
Considered	1	5	6
Not Adopted	21	36	57
<b>Total</b>	<b>68</b>	<b>58</b>	<b>126</b>

Of the 126 recommendations to which the IRS has responded and which were closed by TAP in 2021, 50 percent were adopted, in whole or in part, which will result in improved service to taxpayers



**Figure 5, TAP Recommendations – Adopted by IRS in 2021**

ADOPTED	
<b>Issue 43944, Letter 5071C - Letter 4883C</b>	
TAP Recommendation	IRS Action
Ask specific Questions from the representative about the Current Year(s) Tax Filing.	The IRS agrees that conducting authentication procedures on a taxpayer representative and verifying the return data for the year(s) in question would assist with verifying the taxpayer. The account would be documented in order to confirm proper authentication requirements were followed.
Ask specific questions that come from within the IRS System, not things like mother’s maiden name or name of the park across from where you live, or did you ever own a specific car or did you have a mortgage at one of the following companies. The taxpayer themselves may not remember some of the answers to the questions asked depending on their age and if they have any health issues.	See response above for implementation of verifying the POA identity then verifying return data to complete the authentication process.
<b>Issue 44244, Notice 1445 - Tax Help in Other Languages</b>	
TAP Recommendation	IRS Action
Include additional information in the Form 1040 instructions to ask the taxpayer if they would like to receive communication from the IRS in another language.	Will be added to the next revision of Form 1040 Instructions.
<b>Issue 49629, CP161 Notice of Unpaid 941 Taxes</b>	
TAP Recommendation	IRS Action
Change: ½% to 0.5% *with (one-half of one percent) Change: didn’t to did not	We agree with the proposed change.
Change: ½% to 0.5% *with (one-half of one percent) Change: can’t to cannot Consider clarification for 21 days as the document states 10 days consistently then all of a sudden 21... Change: don’t to do not Change: ¼% to 0.25% - *with (one-quarter of one percent)	We agree with the proposed changes.
Delete the word Generally as it suggests other methods of interest calculation not seen in this document.	We agree with the proposed changes.
Add the Form that the CP161 is referring to.	We agree with the proposed change.



ADOPTED	
Recommend adding a QR Code that takes the taxpayer to the appropriate IRS page to allow taxpayers to easily pay their taxes. This will enhance the taxpayer experience.	The suggested update appears justifiable and logical. It takes the taxpayer to the appropriate IRS page to allow taxpayers to easily pay their taxes.
TAP Recommendation	IRS Action
Should add QR Code that takes the taxpayer to the appropriate IRS page to allow taxpayers to easily pay their taxes.	The suggested update appears justifiable and logical. It takes the taxpayer to the appropriate IRS page to allow taxpayers to easily pay their taxes.
<b>Issue 42690 IRS Instructions on Where to File Taxes</b>	
TAP Recommendation	IRS Action
The IRS should revise 1040 and 1040-SR instructions so that it is clear for overseas as well as domestic taxpayers which mailing address they should use when submitting their tax return by private delivery service. This should be clarified both with respect to returns that enclose payment as well as returns that do not enclose payment. Taxpayers will no longer be confused as to which address to use when submitting their tax returns, and fewer tax returns will be sent to the wrong address, enabling the IRS to process returns and payments faster.	We changed the Private Delivery Service (PDS) page on IRS.gov to provide more clarity. We also moved the link to the PDS to “Address Shortcuts” from “Related Links” to make it more prominent.
<b>Issue 43953 Publication 502-Medical Expenses</b>	
TAP Recommendation	IRS Action
You can also include in medical expenses amounts you pay for transportation to and from meetings of an alcohol recovery support organization (for example, Alcoholics Anonymous) in your community if the attendance is pursuant to medical advice that membership in the alcohol recovery support organization is necessary for the treatment of a disease involving the excessive use of alcoholic liquors. Alcoholics Anonymous is no longer the only alcohol recovery support organization.	Adopted
<b>Issue 50226 Form 944, Employer’s Annual Federal Tax Return</b>	
TAP Recommendation	IRS Action
Instructions for Form 944, pg. 3, General Instructions, Col 2, Who Must File Form 944?  Recommend a reformat sequence of information for clarity, create consistent title as Form 941 instructions re: Form 944 and assist taxpayers by listing all employers who can’t file 944.	We will adopt this recommendation.



**ADOPTED**

<p>Instructions for Form 944, pg. 4, Col 1, What if You Want To File Form 944 in Future Years Instead of Forms 941, 941-SS, or 941-PR?</p> <p>Change title to: Requesting to File Form 944 in Future Years Instead of Forms 941, 941-SS, or 941-PR.</p> <p>Insert new instructional sentence: If you haven't received notification... for 2021. Based on current tax rates, if you pay \$5,000 or less in wages subject to social security and Medicare taxes and federal income tax withholding during the calendar year, you're generally likely to pay \$1,000 or less in employment taxes. To file Form 944...</p> <p>Insert the following paragraph: The mailing addresses for written requests are provided below. The IRS will send you a written notice that your filing requirement has been changed to Form 944...</p>	<p>We will adopt this recommendation.</p>
<p>Instructions for Form 944, pg. 4, Col 1, What if You Want To File Forms 941, 941-SS, or 941-PR Instead of Form 944?</p> <p>Change title to: Requesting to File Forms 941, 941-SS, or 941-PR Instead of Form 944</p> <p>Add title and make separate paragraph: Where to Send written requests: Written requests should be sent to: (add Ogden and Cincinnati addresses) If you would mail your return...</p>	<p>We will adopt this recommendation.</p>
<p>Instructions for Form 944, pg. 4, Col 1, New Employers</p> <p>Move the entire section, New Employers, after Who Can't File Form 944?</p>	<p>We will adopt this recommendation.</p>
<p>Instructions for Form 941, pg. 6, col 1, General Instructions, Who Must File Form 941, col 2, TIP</p> <p>Delete the word "the" in the first sentence before "these":</p> <p>TIP- If none of these exceptions apply and you haven't filed a final return, you must file Form 941 each quarter even if you didn't pay wages during the quarter. Use IRS e-file, if possible.</p>	<p>We will adopt this recommendation.</p>
<p><b>Issue 43731 Form 1310 - Person Claiming Refund Due to a Deceased Taxpayer</b></p>	
<p>TAP Recommendation</p>	<p>IRS Action</p>
<p>You can return the joint- name check marked "VOID" along with Form 1310 to your local IRS office or the Internal Revenue Service Center where you filed your return. This addition mirrors Pub 559, page 5, col 1, TIP. The language to mark the returned check "VOID" is not in the instructions to Form 1310 it is only in the publication which most taxpayers do not read.</p>	<p>We will use the Pub 559 text.</p>



**ADOPTED**

**Issue 50966 F1040 Review for 2021 Filing Season**

TAP Recommendation	IRS Action
<p>Form 1040, Page 2, Line 30</p> <p>Recommended changing the following “Recovery rebate credit. See instructions” to read as “Recovery rebate credit. (see instructions) to ensure consistency.</p>	<p>After a phrase or incomplete sentence, it should be “(see instructions)” it’s too late to change on 2021 Form 1040. If there is a Recovery Rebate Credit in 2022, we will change the wording on the form.</p>

**Issue 44396 Schedule LEP Notice 1445**

TAP Recommendation	IRS Action
<p>Add a TIP: Basic information about filing your return and paying taxes is available in 20 languages at <a href="https://www.irs.gov/help/languages">https://www.irs.gov/help/languages</a>.</p>	<p>Implemented on December 29, 2021.</p>
<p>Change “AMC” to Alternative Media Center (AMC).</p>	<p>It will be updated with the AMC webpage.</p>
<p>Notices are written notifications sent to an individual taxpayer about the taxpayer’s income tax account and include formal letters and notices as well as other correspondence between taxpayers and the IRS. Remove “and notices”.</p>	<p>The term “written communications” will be used which will include notices.</p>
<p>You can also find and complete a complaint form at <a href="http://www.irs.gov/about-irs/your-civil-rights-are-protected">www.irs.gov/about-irs/your-civil-rights-are-protected</a>. Using this site results in Page Not Found Error 404 – recommend updating link.</p>	<p>The link was working; link will be verified before published.</p>

**Issue 48321 Section 218 Agreement SSA**

TAP Recommendation	IRS Action
<p>SS-8 Instructions, pg. 1, Col 1, General Instructions- Definition- Note. Change: Workers for state and local governments...To: State or local government workers... For the attention of taxpayers (workers) this paragraph pertains to.</p>	<p>The change will be made in the next SS-8 instructions revision after 2021.</p>
<p>Add new reason code S: I worked for a state or local government. Do not file Form SS-8. See instructions. SS-8 is already covered under two of the five reason codes. This new reason code explains under what circumstance the worker should not file Form SS-8.</p>	<p>It will be implemented on December 31, 2022.</p>
<p>Form 8919, Pg. 2, Col 1, General Instructions - Add sentence explaining new reason code: ... If you select reason code S, do not file Form SS-8. Contact your state or local government employer for a Section 218 Agreement determination.</p>	<p>It will be implemented on December 31, 2022.</p>
<p>Form 8919, Pg. 2, Col 1, General Instructions – CAUTION: Add 3rd bullet: For consistency with SS-8 instructions and IRS letter to workers. Reinforcement of message.</p>	<p>Implemented with effective date of December 31, 2022.</p>



**ADOPTED**

**Issue 48369 Schedule K-1 Form 1041**

**TAP Recommendation**

Schedule K-1 (Form 1041), Box 11 Final Year Deductions “Code C” refers to Short-term capital loss carryover and “Code D” refers to Long-term capital loss carryover. Our recommended change to the codes referenced in the instructions for consistency with the referenced codes on Schedule K-1 (Form 1041).

**IRS Action**

Adopting Recommended Text:  
 “A short-term capital loss carryover, reported as code C, is reported on Schedule D (Form 1040), line 5.” “A long-term capital loss carryover, reported as code D, is reported, as appropriate, on Schedule D (Form 1040), line 12; line 5 of the 28% Rate Gain Worksheet for Schedule D, line 18; and line 16 of the Unrecaptured Section 1250 Gain Worksheet for Schedule D, line 19.”

**Issue 48424 Initials (AMT) in the instructions**

**TAP Recommendation**

2020 Instructions for Form 1040 and 1040-SR, page 3 On Index page 112 Current Text: Owe AMT or need to make an excess advance premium tax credit repayment. Recommended Text: Owe Alternative Minimum Tax (AMT) or need to make an excess advance premium tax credit repayment. Clarify the meaning of the initials.

**IRS Action**

Implemented December 31, 2021. Agree with recommendation

**Issue 48840 Add worksheet to fillable forms**

**TAP Recommendation**

Same text as current Qualified Dividends and Capital Gains Tax Worksheet, but the worksheet should be a fillable form. This is a longer worksheet, and it would be helpful if taxpayers could work through the worksheet as a fillable form while reading the publication.

**IRS Action**

Implemented December 31, 2021. We agree that it would benefit the taxpayer if the form is fillable.

**Issue 50131 Fillable Form 941**

**TAP Recommendation**

Form 941 (Fillable) - Page 1, (box at top); Page 2, top; and Page 3 (top). Form 941-V – Line 1. Have information provided by the taxpayer in the Name and EIN fields on Page 1, automatically transfer to the fields (with the same name) at the top of Page 1 and Page 2. The EIN provided by the taxpayer on Page 1 of Form 941 should also transfer to Box (Line) 1 of the Form 941-V. Enhancing the fillable Form 941 (and related 941-V) to “carryover” repeated fields, such as Name and EIN across pages reduces potential taxpayer typing errors, taxpayer frustration at having to re-type information, and encourages taxpayers to utilize the fillable form.

**IRS Action**

Implemented December 31, 2021. IRS’s M&P Publishing can set up the repeated fields, such as Name and EIN, to transfer across pages. Publishing already adds this functionality to other information returns.



**ADOPTED**

Form 941 – Lines 5a (Column 2), 5b (Column 2), 5c (Column 2), 5d (Column 2), 5e, 10, 11g, 12, 13g, 13i, 14, and 15. Have Form 941 fields (lines) that are calculated from information entered on Form 941 by the taxpayer automatically calculated rather than filled in by the taxpayer. Enhancing the fillable Form 941 to make the fields (lines) that are based entirely on information the taxpayer provides on the form, automatically calculated rather than entered by the taxpayer, would reduce taxpayer calculation error, which in turn would reduce the IRS workload related to the errors, and would also serve to encourage taxpayers to utilize the fillable form.

Implemented December 31, 2021.

Publishing suggests the same functionality be applied to like employment tax forms such as Form 940 and Form 944 etc. for consistency.

**Issue 44227 Consolidation of the Fresno Submission Processing**

**TAP Recommendation**

**IRS Action**

TAP recommends the IRS timely send an IRS news release in the first week of June and in October to update taxpayers on the Fresno campus SP closure. The news release should inform the public of the closure, request them to file electronically, but also provide them the paper filing address should they need it.

We agree, issuing several news releases should help taxpayers and practitioners avoid sending returns with extension erroneously to Fresno.

Recommend IRS SPEC communicate changes in the impacted states (Hawaii, Washington, California, Alaska, and Ohio) to update their program material & websites to provide information to the taxpayers on where to send their paper returns as of June 18, 2021. IRS will be closing the Fresno SP SC for paper return on June 18, 2021. Taxpayers expecting a refund that mail their return to the wrong address will experience delays in receiving their refund. Refund delays can particularly harm low-income taxpayers. Rerouting returns mailed to Fresno after it closes will also increase burden and waste resources for the IRS.

Implemented August 31, 2021.

Took steps to communicate with the impacted states will help taxpayers avoid sending returns with extension erroneously to Fresno.

Recommend TCE Programs communicate these changes to its program providers in the impacted states (Hawaii, Washington, California, Alaska, and Ohio) to update their program material & websites to provide information to the taxpayers on where to send their paper returns as of June 18, 2021. IRS will be closing the Fresno SP SC for paper return on June 18, 2021. Taxpayers expecting a refund that mail their return to the wrong address will experience delays in receiving their refund. Refund delays can particularly harm low-income taxpayers.

Implemented August 31, 2021.

Took steps to communicate with the impacted states will help taxpayers avoid sending returns with extension erroneously to Fresno.

Recommend IRS VITA Programs communicate these changes to its program providers and sites in the impacted states (Hawaii, Washington, California, Alaska, and Ohio) to update their program materials & websites to provide information to the taxpayers on where to send their paper returns as of June 18, 2021.

Implemented August 31, 2021.

Took steps to communicate with the impacted states will help taxpayers avoid sending returns with extension erroneously to Fresno.



**ADOPTED**

**Issue 51077 Schedule C, Profit or Loss From Business**

**TAP Recommendation**

**IRS Action**

Sch C, pg. 10, col 1, Amount of Deduction – Change the following text from:

However, for individuals subject to the Department of Transportation (DOT) hours of service limits, that percentage is increased to 80% for business...

To:

However, for individuals subject to the Department of Transportation (DOT) hours of service limits, the 50% limitation is increased to 80% for business...

Adopted.

**Figure 6, TAP Recommendations – Partially Adopted by IRS in 2021**

PARTIALLY ADOPTED RECOMMENDATIONS	
<b>Issue 43820 Donation Deduction</b>	
TAP Recommendation	IRS Action
2020 Instructions for Schedule A, Page A-10, Gifts to Charity - Taxpayers that DO NOT complete and file Schedule A are allowed to deduct up to \$300 of gifts to charity made by Cash or Check on Form 1040 line 10b. Taxpayers that file Schedule A shall enter \$0 on form 1040 line 10b and include allowable gifts to charity on Schedule A as specified by these instructions. This is intended for taxpayer clarification as an alternative to filing Schedule A for gifts to charity and should only be used if Schedule A is not filed by the taxpayer.	Partially Adopted. We intend to say, if you itemize your deductions do not claim a deduction for a gift to a charity on line 12b of Form 1040 or Form 1040-SR. Claim that deduction on your Schedule A. Implemented December 2021.
<b>Issue 49613 Social Security Benefits Worksheet lines 5a and 5b</b>	
TAP Recommendation	IRS Action
1040 and 1040-SR Instructions Page 28, column 3 (Paragraph 1 after TIP with header - Lines 6a and 6b) Social Security Benefits: Insert: TIP Social security information. Social Security beneficiaries can now get a variety of information from the SSA website with a Social Security account, including getting a replacement Form SSA-1099 if needed. For more information and to set up an account, go to SSA.gov/myaccount. Providing information on replacement documents as a TIP at the beginning of the instructions would make it easier for taxpayers to determine how to get necessary documents before the instructions utilizing the documents. Form RRB-1099. If you need a replacement Form RRB-1099, call the Railroad Retirement Board at 877-772-5772 or go to www.rrb.gov. Providing information on replacement documents as a TIP at the beginning of the instructions would make it easier for taxpayers to determine how to get necessary documents before the instructions utilizing the documents.	Partially Adopted December 31, 2021.  This information is already in the instructions for line 6a and 6b. Instead of changing the location/sequence of the text, we can change each paragraph to a separate TIP to give them greater prominence.
<b>Issue 49976 Form 1099 &amp; 1099 MISC</b>	
TAP Recommendation	IRS Action
2020 Instructions for Forms 1099-MISC and 1099-NEC, Page 5 (Box 3. Other Income). While the current language refers to the payment of prizes and awards paid to employees it does not specifically mention bonuses paid to employees. Our recommendation is to include the word “bonuses (including signing bonuses)” which is the same language that is used in the instructions for preparing forms W-2 and W-3.	Partially Adopted - We partially adopt beginning with the TY2022 revision. We will use the following text: Do not include wages, any bonuses, prizes, and awards paid to your employees. Report these on Form W-2. We will use the umbrella term “bonuses” and not break out into subgroups. Rev. Rul. 2004-109 addresses only signing bonuses. We feel that it is best to make it more broad in scope by leaving it at bonuses.





## PARTIALLY ADOPTED RECOMMENDATIONS

2020 Instructions for Forms 1099-MISC and 1099-NEC, Page 7 (Specific Instructions for Form 1099-NEC) Do not include wages, bonuses (including signing bonuses), prizes, and awards paid to your employees. Report these on Form W-2. Currently there is no specific language regarding classification of payments to employees under this section. We recommend restating the same language related to Box 3 of 1099-MISC here to further clarify that bonus payments made to employees be reported on form W-2.

Partially Adopted - We partially adopt beginning with the TY2022 revision. We will use the following text: Do not include wages, any bonuses, prizes, and awards paid to your employees. Report these on Form W-2. We will use the umbrella term “bonuses” and not break out into subgroups. See Rev. Rul. 2004-109 above.

### Issue 44396 Schedule Limited English Proficiency (LEP)

#### TAP Recommendation

Recommended changing the following change from “the Taxpayer Advocate Service (TAS)” to read as “the Local Tax Advocate (LTA)”. The information should read as follows:

Qualifying taxpayers may also be able to obtain assistance with their abatement request from the Local Tax Advocate (LTA) or a Low Income Taxpayer Clinic (LITC).

#### IRS Action

Partially Adopted - The language will be changed to better define the role of TAS.

### Issue 48321 Section 218 Agreement with the Social Security Act (SSA)

#### TAP Recommendation

SS-8 Instructions, pg. 1, col 2, General Instructions- Definition- Note. Last paragraph.

Recommending the last paragraph be rephrased to add clarity and plain language based on IRS letter to workers (Exhibit 7.50.1-27 of IRM 7.50.1.5.7 Cases Involving State and Local Governments Overview). The paragraph now reads as follows:

Before submitting this form, the worker must check with their state or local government entity to determine if their position is covered under an existing Section 218 Agreement. If the government entity is uncertain about whether a Section 218 Agreement covers the position in question, it should contact the State Social Security Administrator for the state in which it operates.

If the worker finds out their position is not covered by a Section 218 Agreement, the worker may then file Form SS-8 for the IRS to consider.

#### IRS Action

Partially Adopted - To label them as an “employer” within the SS-8 form or instructions or related form, assumes the classification being requested. For this reason, we have substituted “entity” for “employer.” It follows that the worker paid by the government entity shouldn’t be called an “employee” on such documents either.



**PARTIALLY ADOPTED RECOMMENDATIONS**

**Issue 51076 Schedule SE, Self-Employment Tax**

**TAP Recommendation**

Sch SE, pg. 6, Col 1, CAUTION – Recommend moving this information to pg. 5, col 3, Optional Methods:  
 Using the optional methods may give you the benefits described below, but they may also increase your SE tax.  
 This provided clarity for the taxpayer that they may end up with an increase and not a benefit. This information/clarity is good to know before the taxpayer completes the Part II.

**IRS Action**

Partially Adopted - We've edited the verbiage for the sake of clarity. We don't usually put a Caution directly after a heading (here, How the Optional Methods May Help You) because we first describe what the optional methods entail and then provide paragraphs describing how the optional methods may impact you. The Caution is a rule of thumb, or an afterthought, for taxpayers after they've read the description and impact.

**Figure 7, TAP Recommendations – Adopted by IRS in 2020**

NOT ADOPTED RECOMMENDATIONS	
<b>Issue 43944, LT 5071C &amp; LT 4883C (2021)</b>	
TAP Recommendation	IRS Action
Provide specific fax number for representatives ONLY so that the IRS is aware that it is from a representative and not the taxpayer. This would solve the issue of verification of the Taxpayer Representative as the Rep would be verified prior the tax conversation. Currently reps are required to answer client questions that the rep may or may not know resulting in a hang-up from the IRS as the IRS is not able to confirm their identity in lieu of the client.	The use of a separate fax number for taxpayer representatives would cause a greater risk to the service with the fax number being utilized by non-representative parties for the purposes of fraud.
<b>Issue 44237, CP504 and CP504B Final Balance Due Notice</b>	
TAP Recommendation	IRS Action
Notice of intent to seize (levy) your property or rights to property. Recommended bolding these words so it will stand out to the reader	Not Adopted - the review was conducted on an outdated version of the CP504 notice. Please refer to the redesigned CP504 notice implemented January 2021.
This is a notice of intent to levy your state tax refund or other property. Recommend bolding these words so it will stand out to the reader.	Not Adopted - see above.
Federal Tax Lien, Notice of Federal Tax lien, NFTL. Recommend bolding these words so it will stand out to the reader.	Not Adopted - see above.
We assess a ½% penalty, 25%, 21 days, \$100,00 or more, 10 days, 1% ¼ and the call number. Recommend bolding these words so it will stand out to the reader.	Not Adopted - CP504B is currently in the process of being updated with to be compliant with IRCs 6603 & 6751a. As a result, the select language will be bolded.
<a href="http://www.irs.gov">www.irs.gov</a> Bold this as well. It stands out to the reader in the event they need to reference it on the fly or reference back to it.	Not Adopted - in the near future, the CP504B will be redesigned to mirror the updated version of CP504. While the date is unknown, it is highly probable that the CP504B notice will be formatted in the same manner as the CP504 notice for consistency.
<a href="http://www.irs.gov">www.irs.gov</a> or call 1-800-TAX-FORM (800-829-3676) Bold this as well. It stands out to the reader in the event they reference this number or site again on the fly.	Not Adopted - see above.
(Internal Revenue Code section 6601) Bold this as well. It stands out to the reader in the event they reference this number or site again on the fly.	Not Adopted - CP504B is currently in the process of being updated to be compliant with IRCs 6603 & 6751a.



## NOT ADOPTED RECOMMENDATIONS

4% and 5%. Should all be bold. It stands out to the TAXPAYER which will prompt them to read.	Not Adopted - see above.
4% and 5% Should all be bold. It stands out to the TAXPAYER which will prompt them to read.	Not Adopted - see above.
Property or rights to property includes. All the dollar figures. Everything underneath that needs to be bulleted and bolded, all need to be bolded. It stands out to the plus it keeps the form consistent throughout for the TAXPAYER.	Not Adopted - the review was conducted on an outdated version of the CP504 notice. Please refer to the redesigned CP504 notice implemented January 2021.
Notice of Tax Lien (NFTL) Always needs to bold throughout this form	Not Adopted - see above.
4% 5%. Bold. It brings attention to the TAXPAYER to read.	Not Adopted - see above.
<b>Issue 44244, Notice 1445 - Tax Help in Other Languages</b>	
<b>TAP Recommendation</b>	<b>IRS Action</b>
Include a line on Form 1040 to ask the taxpayer if they would like to receive communication from the IRS in another language. Keep taxpayers Informed.	Not Adopted - information is not required by law, to figure tax, or to process return.
<b>Issue 49629, CP161 notice of unpaid 941 taxes</b>	
<b>TAP Recommendation</b>	<b>IRS Action</b>
The total amount of your tax payments is shown below. Please call XXX-XXX-XXXX if any information is incorrect or missing. Same phone number as listed in "What you need to do immediately"? The number should take you to the correct IRS department. Does the phone number match the one above? If not, we need to consider explaining where this one will take you.	Not Adopted - we feel the text as it exists is clear and to the point and does not need to be revised. Telephone numbers listed on the notices are specific for each notice and will route the customer to the correct area for assistance.
<b>Issue 43798, Online Tax System for Taxpayers Abroad</b>	
<b>TAP Recommendation</b>	<b>IRS Action</b>
The recommendation is that the IRS must assure the development of at least one free e-file program that is designed to accommodate overseas taxpayers. The IRS should work with its e-file partners to remove barriers and expand access to overseas taxpayers. The IRS cannot fulfill its strategy for e-filing that it declared in the Report, much less fulfill its mandate under the Taxpayer First Act, without addressing the multiple obstacles that overseas taxpayers encounter when they attempt – unsuccessfully to e-file.	Not Adopted - specific to the Free File program, our Free File partners allow the use of foreign addresses, thus supporting overseas filer(s) if they meet established requirements by the provider to use their Free File software.



## NOT ADOPTED RECOMMENDATIONS

### Issue 49524, Title of Issue Letter 3541 and 3541A

TAP Recommendation	IRS Action
Letter 3541A Numbers 1 & 3 (seems to be out of logical order) Make the number show in the correct order or is missing info from LT3541. 1, 2 & 3 - Easier to read, better flow or is there missing information from LT3541.	Not Adopted - the numbers will show in the correct order when the appropriate Paragraph #2 is selected under the “show selectable paragraph pages.” The selected paragraph will flow from the do not mail page based on the selection paragraphs and the tax year under review. The letter must be fully created and viewed using print preview to see the complete letter.
The contact person listed is reflected as just “Tax Examiner” no name, and a phone number with pre-recorded messages. Add specific contact information. How is the taxpayer or representative supposed to communicate with this lack of information? The recordings allow you to choose an option to speak with someone and after waiting over 30 minutes, the call either disconnects or you get another recording “due to high call volume, your call cannot be answered”. Very frustrating.	Not Adopted - cases are started as “corporate inventory” and not assigned to an examiner until the taxpayer provides a response for consideration.... Letters mailed on cases in the corporate inventory include the appropriate business Operating Division (BOD) corporate toll-free number, “Tax Examiner” as the person to contact, and the site-specific identification number.
Letters 3541 and 3541A (bottom of letter). If you have questions, you can call the contact person shown above. Thank you for your cooperation. You can call the general number shown above. If a specific person is not listed, this should be changed.	Not Adopted - phone assistants on the toll-free line are experienced tax examiners, have access to case information, and effectively assist taxpayers with their questions.
After Dear taxpayer. Why you’re receiving this letter. Bold words and a space and underline. Also, possible bullet the topics within this section. This will make it easier to read and have a better flow.	Not Adopted - letter style components are worked in collaboration with the Office of Taxpayer Correspondence and the requested changes do not fall under the current formatting guidelines. Underlining is not used because of the appearance of it being a link. Additional line spaces and line breaks increase the number of pages.
Next subject of letter. Bold words, a space and underline. Also, possible bullet the topics within this section. Easier to read and better flow of information.	Not Adopted - see above.
Next subject of letter. What you need to do if you agree. Bold words, a space and underline. Also, possible bullet the topics within this section after each period and remove the numbers. Easier to read and better flow of information.	Not Adopted - see above.
Letter 3541 - What to expect next. Bold the word and a space and underline and bullet everything else with in that subject. Easier to read and better flow of information.	Not Adopted - see above.



## NOT ADOPTED RECOMMENDATIONS

What to do if you want someone to represent you. Bold and a space and underline and bullet that one sentence. Easier to read and better flow of information.	Not Adopted - see above.
Where to find more information. Bold heading and space and underline... Also, bold the website and 1-800-TAX-Form number. Easier to read and reference if you had to go back and find.	Not Adopted - see above.
Where to find more information. Bold heading and space and underline... Also, bold the website and 1-800-TAX-Form number. Easier to read and reference if you had to go back and find.	Not Adopted - see above.
What you need to do if you agree. Bold and space and underline. Easier to read better flow.	Not Adopted - see above.
What you need to do if you disagree. Bold and space and underline. Easier to read better flow.	Not Adopted - see above.
What to expect next. Bold and space and underline. Easier to read better flow.	Not Adopted - see above.
<b>Issue 43867, Impossible to get an ITIN</b>	
<b>TAP Recommendation</b>	<b>IRS Action</b>
Offer the certifying process at all US Consulates around the world, alongside the other US citizen services provided by US Consulates. This should be done for the same fee (if any) charged by TACs. Alternatively, establish TACs and/or increase the number of Certifying Acceptance Agents (CAAs) around the world, with a minimum of one per country where overseas taxpayers live. The benefits will reduce the gross inequities experienced by overseas taxpayers as compared to domestic taxpayers, and to enable overseas taxpayers to take full advantage of the Federal tax benefits to which they are entitled under Federal law.	Not Adopted - the Department of State, more specifically, the Bureau of Consular Affairs, implements policy relating to consular services. As such, the Department of Treasury cannot establish policy for them to authenticate documents that are required for the ITIN process. As previously noted, the remaining Tax Attaché offices closed in 2015 and IRS does not have Taxpayer Assistance Centers (TACs) abroad due to resources and security and safety concerns. Alternatively, we recruit CAAs year-round both domestically and abroad through the IRS.gov website and Outreach initiatives. Most CAAs are also tax professionals who operate a business, so they determine their business location(s).



## NOT ADOPTED RECOMMENDATIONS

Adjust the documentation and other requirements to obtain an ITIN. Notably, accept by post copies of original identifying documentation that have been certified by designated types of officials or persons (such as attorneys, notaries, and/or bailiffs) located in the taxpayer's country of residence. In order to reduce fraud, this can be accompanied by, for example, by an interview with a TAC agent organized virtually. The benefits will reduce the gross inequities experienced by overseas taxpayers as compared to domestic taxpayers, and to enable overseas taxpayers to take full advantage of the Federal tax benefits to which they are entitled under Federal law.

Not Adopted - documentation standards to obtain an ITIN cannot be adjusted as they are legislated as a provision of the Protecting Americans from Tax Harms (PATH) Act Section 203 that was enacted in December 2015. Internal Revenue Code (IRC) Section 6109 outlines requirements, for the validity of documents to obtain an ITIN. Notarized copies of documents are not acceptable. While approved CAAs have the authority to conduct interviews to determine ITIN eligibility using video technology means no one may authenticate documents virtually.

### Issue 44396, Schedule LEP Notice 1445

#### TAP Recommendation

#### IRS Action

On Sch LEP (F1040), pg. 2, 2nd Col, TIP. See [www.irs.gov/VITA](http://www.irs.gov/VITA) Add: or call 1-800-906-9887 for a location near you. Not all taxpayers have internet and having the ability to call in and find a location will be helpful to the taxpayer.

Not Adopted - this will not be adopted at this time based on toll-free situation/resources.

On Sch LEP Inst, pg. 1, 2nd Col, TIP See [www.irs.gov/VITA](http://www.irs.gov/VITA) Add: or call 1-800-906-9887 for a location near you. Not all taxpayers have internet and having the ability to call in and find a location will be helpful to the taxpayer.

Not Adopted - this will not be adopted at this time based on toll-free situation/resources.

On Sch LEP Inst, pg. 2, Purpose of Form - Recommended adding the:

Paperwork and Paperwork Reduction Act Notice: Generally, tax returns and return information are confidential, as required by section 6103 of the Internal Revenue Code. However, we may give the information to the Department of Justice and to other federal agencies, as provided by law. We may give it to cities, states, Washington, D.C., and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Not Adopted - we have a space issue that must be considered for the instructions. Any changes to the English instructions will need to be implemented on the instructions in the other 19 languages. And we must consider our translation resources. On the first page of the Schedule LEP, it has the statement "For Paperwork Reduction Act Notice, see your tax return instructions". The Schedule LEP must be filed with a tax return.



## NOT ADOPTED RECOMMENDATIONS

On Sch LEP Inst, pg. 2, Social Security Number (SSN). Under Social Security Number (SSN) section, add a Note: To prevent improper filing, Schedule LEP will not be processed unless a valid Taxpayer Identification Number is provided that matches the name listed in Box 1.

Not Adopted - we have a space issue that must be considered for the instructions. Any changes to the English instructions will need to be implemented on the instructions in the other 19 languages. And we must consider our translation resources/contractors. We already have the statement that the SSN must match the SSN listed on the return. Any form that does not have a valid TIN would encounter issues in processing, so the Schedule LEP is not an exception to include the statement.

### Issue 48596, Form 1040 SR, line 38 "Estimated Tax Penalty"

#### TAP Recommendation

On Form 1040/1040SR Line 38. Recommending the following text be added to improve clarity and reduce taxpayer confusion:

Line 37: Subtract line 33 from line 24. This is the amount of tax you now owe.

Line 38: Penalties and Interest: (1) see instructions for the option for the taxpayer to calculate and then write the calculated amount on Line 38; or (2) Check box and IRS will calculate for you. Leave Line 38 blank.

Line 39: Add Line 37 and Line 38. If you calculated the penalties and interest, this is the amount of tax plus penalties and interest you owe. If Line 38 is blank, this is the amount of tax you now owe and the IRS will calculate the penalties and interest.

#### IRS Action

Not Adopted - we have reviewed your comments and agree that it would benefit the taxpayer if there were a simplified method to compute this. However, we have not been able to identify any less complex computation to arrive at the accurate figure. We would welcome your expertise in developing an alternative. The project statement does not mention the instructions for line 38 on page 63 of the Instructions for Forms 1040 and 1040-SR. On that page there are extensive instructions for figuring out the estimated tax penalty. There is also a TIP paragraph indicating to taxpayers that because of the difficulty of figuring the penalty that they can leave line 38 blank and the IRS will figure the penalty. There are difficulties inherent in adding checkboxes and lines to Form 1040 and 1040-SR. However, we do not see a need to change the form in this situation. Where the estimated tax penalty is mentioned under "Interest and Penalties" on page 83 of the 2020 instructions we will add a reference to the instructions for line 38.





## NOT ADOPTED RECOMMENDATIONS

On Form 1040/1040SR Instructions, page 83: Interest and Penalties, 2nd paragraph. In the instructions, page 83, Interest and Penalties, the first two paragraphs under, are extremely confusing. TAP recommends this text change to the instructions (and forms) to give the taxpayer the hassle-free option of letting the IRS calculate (when the taxpayer receives the bill, the taxpayer can double-check the IRS calculations); and also gives brave taxpayers the option to calculate penalties and interest.

Recommended text: You don't have to figure out the amount of any interest or penalties you may owe. On Line 38, check box "IRS to Calculate" and leave Line 38 blank. The IRS will send you a bill for any additional amounts due.

If you choose to calculate interest and all applicable penalties, and include this amount with your payment, please calculate the penalties and interest and write on Line 38.

If you choose to calculate interest and all applicable penalties, please review and calculate all interest and penalties due, as listed below.

Not Adopted - see response above.

### Issue 49511, PPP Loan Creates Ambiguity on Schedule B

#### TAP Recommendation

2020 Partnership Form 1065, Page 2, Schedule B, Question 6. Recommend Adding: \*Note: Paycheck Protection Program (PPP) loan forgiveness is excluded from gross income by the CARES Act and should not be considered for the purpose of this question.

This question is intended to guide taxpayers as to the proper reporting of debt discharge income under sections 61(a)(11) and 108, neither of which is impacted by PPP loan forgiveness due to the exclusion from gross income as provided by CARES Act section 1106(i).

#### IRS Action

Not Adopted - we do not plan to revise Form 1065 and Form 1120-S Schedules B at this time. The recommended changes are based on CARES Act section 1106(i). However, this provision was significantly revised by the Consolidated Appropriations Act, 2021, Division N, sections 276 and 304. Section 276 provided additional rules specifically for partnerships and S corporations. We plan to consider any pending IRS guidance that addresses this issue before we make a decision on changes to Schedule B.

2020 S Corporation Form 1120-S, Page 3 Schedule B, Questions 12.

Recommend Adding: \*Note: Paycheck Protection Program (PPP) loan forgiveness is excluded from gross income by the CARES Act and should not be considered for the purpose of this question.

This question is intended to guide taxpayers as to the proper reporting of debt discharge income under sections 61(a)(11) and 108, neither of which is impacted by PPP loan forgiveness due to the exclusion from gross income as provided by CARES Act section 1106(i).

Not Adopted - see response above.



## NOT ADOPTED RECOMMENDATIONS

### Issue 49613, Social Security benefits worksheet lines 5a and 5b

TAP Recommendation	IRS Action
<p>1040 and 1040-SR Instructions Page 28, column 3 (Paragraph 2 after TIP).</p> <p>Recommend adding: See Pub 915 for additional information about calculating the taxability of Social Security benefits and railroad retirement benefits treated as Social Security benefits. A TIP at the beginning of the instructions providing a reference for additional information and examples, would assist taxpayers in using the worksheet to calculate any taxable Social Security benefits.</p>	<p>Not Adopted - we refer to Pub. 915 three times in the instructions for lines 6a and 6b, where there are special circumstances where that publication could be helpful.</p>
<p>1040 and 1040-SR Instructions Page 30, column 1 (Paragraph 1 after TIP). Recommend deleting the following: Social Security information. Social Security beneficiaries can now get a variety of information from the SSA website with a my Social Security account, including getting a replacement Form SSA-1099 if needed. For more information and to set up an account, go to <a href="https://www.ssa.gov/myaccount">SSA.gov/myaccount</a>.</p> <p>Included in previous recommendation for a new TIP.</p>	<p>Not Adopted - this information is vital to individuals who received SSA benefits.</p>
<p>1040 and 1040-SR Instructions Page 30, column 1 (Paragraph 3 after TIP). Recommend deleting the following: Form RRB-1099. If you need a replacement Form RRB-1099, call the Railroad Retirement Board at 877-772-5772 or go to <a href="http://www.rrb.gov">www.rrb.gov</a>.</p> <p>Included in previous recommendation for a new TIP.</p>	<p>Not Adopted - this information is vital to individuals who received SSA benefits.</p>
<p>1040 and 1040-SR Instructions Page 31, Social Security Benefits (SSB) Worksheet, Line 3 and Line 5. Recommendations made to replace the word “combine” with the wording “add together” listed in the instructions for the SSB Worksheet Lines 3 and 5. This would provide a clearer and more direct instruction for taxpayers in completing a complex and lengthy worksheet.</p>	<p>Not Adopted - we generally use the “combine” in case negative numbers are involved in the calculation.</p>
<p>1040 and 1040-SR Instructions Pages 28-31 Page 28, Column 1, Paragraph 3 (just before CAUTION and Page 28, Column 3, Paragraph 3).</p> <p>Recommended adding specific page and line numbers in the instructions because the worksheets needed to calculate the amounts for specific lines do not immediately follow the instructions, taxpayers must search for the worksheets adding to their confusion.</p>	<p>Not Adopted - our goal is to have the worksheets follow in logical sequence however, this is not always possible because of the composition program we use. We generally do not use page numbers because the underlying file is used to create products in a variety of formats (other than print), such as eBooks etc., where the layout is different, making the page numbers incorrect.</p>



## NOT ADOPTED RECOMMENDATIONS

### Issue 49996, Title of Issue Form 1099

TAP Recommendation	IRS Action
<p>Add box 9c “Annuity Start Date.” Taxpayers who receive annuities from retirement plans are often required to figure the tax-free portion of their payments in preparing their annual Form 1040. A worksheet for performing the calculation is provided in the instructions for Form 1040 (page 28) and in IRS Publication 575, Pension and Annuity Income. With the exception of the annuity start date, all of the information required to calculate the taxable portion of the annuity is provided on the 1099-R.</p>	<p>Not Adopted - after consulting with Chief Counsel: Employee Benefits, Exempt Organizations, and Employment Taxes (CC:EEE), we have determined that an annuity start date box isn’t needed. If the payee knows their basis, they likely know the annuity start date. If they don’t know the annuity start date, the recipient can obtain that information from the trustee at the phone number reported on the form. We do not own any forms on requests such as these we don’t make the final determination on what material should or should not be included on the form. Currently, there is no available space on this half page information return, and the cost to revise the form is estimated at approximately \$1 million.</p>
<p>Instructions for the recipient on Form 1099-R (on the back side) Add “Box 9c. Use the date in this box as the annuity start date if you are using the Simplified Method to calculate the taxable part of the distribution. See Pub. 575.”</p> <p>A worksheet for performing the calculation is provided in the instructions for Form 1040 (page 28) and in IRS Publication 575, Pension and Annuity Income. With the exception of the annuity start date, all of the information required to calculate the taxable portion of the annuity is provided on the 1099-R.</p> <p>Without the annuity start date, taxpayers cannot calculate the non-taxable portion of their annuity. The annuity start date is not necessarily the same as their retirement date.</p>	<p>Not Adopted - after consulting with CC:EEE, we have determined that an annuity start date box isn’t needed. If the payee knows their basis, they likely know the annuity start date. If they don’t know the annuity start date, the recipient can obtain that information from the trustee at the phone number reported on the form.</p>
<p>Instructions for Form 1099-R, Page 14, Box 9b. Recommended the instructions be changed to read as:</p> <p>If you did not report the taxable amount of the distribution in Box 2a and you did not check the IRA/SEP/SIMPLE indicator in Box 7, enter the total employee contributions or designated Roth contributions in Box 9b. Do not include any amounts recovered tax free in prior years. For a total distribution, report the total employee contributions or designated Roth contributions in box 5 rather than in Box 9b.</p>	<p>Not Adopted - if the administrator of the plan (not an IRA) hasn’t completed box 2a (and boxes 5 and 9b), it’s because they don’t know the participant’s basis in the plan. If the instructions said to complete box 9b only if box 2a is blank, then the administrator most likely wouldn’t be able to provide the box 9b information. It’s the basis of the annuity which is needed, not the basis remaining.</p>



## NOT ADOPTED RECOMMENDATIONS

<p>Instructions for Form 1099-R, Page 14. Recommended Adding Box 9c. If you checked “Taxable Amount Not Determined” at Box 2b and did not indicate the payment was from an IRA/SEP/SIMPLE account in Box 7, enter the Annuity Start Date.</p>	<p>Not Adopted - if the administrator of the plan (not an IRA) hasn't completed box 2a (and boxes 5 and 9b), it's because they don't know the participant's basis in the plan. If the instructions said to complete box 9b only if box 2a is blank, then the administrator most likely wouldn't be able to provide the box 9b information. It's the basis of the annuity which is needed, not the basis remaining.</p>
<p><b>Issue 50487, Form 8857 Review</b></p>	
<p><b>TAP Recommendation</b></p>	<p><b>IRS Action</b></p>
<p>Pg. 1, “Important Things You Should Know”. Recommended bolding the following text: “Do not file this form with your tax return” to bring attention to this and to match the current format.</p>	<p>Not Adopted - the addition of bold to the text would not increase the effectiveness of the statement as it is the first sentence in the first bullet. We would like to avoid confusing taxpayers by using bold which is also used headings/titles.</p>
<p>Pg. 1, “Important Things You Should Know”. Recommended adding the following to the instructions: For help - see Instructions for Form 8857 and Publication 971 – www.irs.gov. In the Instructions and Publication, you will also find a description of factors the IRS considers in whether to grant innocent spouse relief and an example of a completed Form 8857.</p>	<p>Not Adopted - the current bulleted item provides the information but in a slightly different wording and the graphical examples are being removed from the publication, making the last part of the proposed statement inaccurate. Forms are not meant to provide detailed information such as what is proposed, the instructions are the proper venue for more detailed information.</p>
<p>Pg. 1, “Important Things You Should Know”. “Innocent Spouse v. Injured Spouse: Recommended adding the following information to the instructions: Do not use or file Form 8857 if you are instead claiming Injured Spouse Relief. Use Form 8379 Injured Spouse Allocation, Instructions to Form 8379. www.irs.gov.” Adding bullet to alert taxpayers of difference between injured spouse and innocent spouse.</p>	<p>Not Adopted - the form is not meant to be a substitute for the instructions; thus, we need to keep it less verbose and lengthy. We address this topic in the instructions.</p>
<p>Pg. 1, Line 5. Recommended adding “and any refunds” to the following: Check here if you want the IRS to send all mail for you, including legal notices, to this address (see instructions) ... including legal notices and any refunds, to this address (see instructions). The addition of text is important in these types of spousal matters.</p>	<p>Not Adopted - the distinction of “legal notices” is specifically included as a protection for the IRS and to put taxpayers on notice that they can't claim that a legal notice was sent to the wrong address because we are warning them in the text</p>
<p>Pg. 1, Part I, Instructions. ...eligible for innocent spouse relief. Innocent spouse relief may also be available... Recommended inserting paragraph spacing so it can be easily identified as two separate paragraphs.</p>	<p>Not Adopted - the spacing is already there.</p>



## NOT ADOPTED RECOMMENDATIONS

<p>Pg. 1, Part II, Line 4. Recommend inserting information for Schedule LEP including a link, <a href="https://www.irs.gov/pub/irs-pdf/f1040lep.pdf">https://www.irs.gov/pub/irs-pdf/f1040lep.pdf</a>, after the following: No. If “No,” what is your primary or preferred language?</p>	<p>Not Adopted - identification of language preference in F8857 is for purposes of innocent spouse relief and is not tied to Schedule LEP. Persons can only file Schedule LEP with their tax return, not with any other form and not as a stand-alone product. Placing this link/information here could confuse the taxpayer into thinking that it can be filed by itself (like F8857) when it can't be.</p>
<p>Pg. 6, Part VII, Caution Bubble. Recommend the Caution bubble be bigger and more pronounced, so it doesn't blend with other form text.</p>	<p>Not Adopted - the bubble takes up the entire width of the page, and the page is already full so increasing the size will mean decreasing the size of another element or adding another page to the form.</p>

### Issue 36435, IRS suggestion-Penalty Relief

TAP Recommendation	IRS Action
<p>The IRS should automatically approve first-time penalty abatement (“FTA”) requests for qualified taxpayers. Approximately 25 percent of all taxpayers who qualify for FTA receive it. IRS Policy Statement 20-1 also states that penalties should be applied fairly and consistently among taxpayers. Only allowing those who have knowledge of the FTA does not meet this standard. As such, the IRS should allow FTA to all first-time penalty taxpayers who qualify. This would reduce IRS and taxpayer burden and toil in requesting and granting FTA.</p>	<p>Not Adopted - studies are currently being conducted within IRS concerning the automation of FTA. During this process, the IRS is gathering and considering all feedback from our internal and external stakeholders concerning this topic. Once all studies are completed, the IRS will decide and proceed with the necessary next actions.</p>
<p>IRS should allow taxpayers to qualify for first-time penalty abatement (FTA) if they had a penalty abatement in the prior three years for “reasonable cause.” FTA rewards taxpayers for having a clean compliance history for following the rules. Reasonable cause abatement in the prior three years currently disqualifies the taxpayer from using FTA. If a taxpayer has reasonable cause, they had circumstances outside of their control that caused unforeseen noncompliance. Taxpayers should not be disqualified from using FTA if they had received abatement in the prior three years for “reasonable cause” as they were not intentionally or negligently non-compliant.</p>	<p>Not Adopted - current policy already allows for qualification of FTA if the prior three years show “reasonable cause” penalty relief. The IRM 20.1.1.3.3.2.1(4)d, First Time Abate (FTA) states: If required to file the same return during the preceding three years, has no penalties manually suppressed or reversed with Penalty Reason Code (PRC) 018 (FTA, RCA not used), 020 (FTA, RCA used), or 021 (tolerance). Based on this reference, if the taxpayer had penalty relief based on reasonable cause during any of the prior three years, the taxpayer would still qualify for FTA.</p>



## NOT ADOPTED RECOMMENDATIONS

Add FTA relief as an option on IRS.gov web pages for “failure to file” (FTF), “failure to pay” (FTP), and “failure to deposit (FTD) penalties. Currently, the FTF, FTP, and FTD penalty webpages, which describe penalty relief options, do not mention the most common relief option: FTA.

Not Adopted - due to space limitations and other requirements, a separate paragraph for FTA penalty relief on the FTF, FTP and FTD penalty pages is not an option. However, each of the pages for those penalties contain a section titled “Remove or Reduce a Penalty.” Within that section, taxpayers may click on the “penalty relief” link in the section listing the types of penalty relief. Taxpayers can then select the “Administrative Waiver and First Time Penalty Abatement” link from that penalty relief page. For future penalty page revisions, the Office of Servicewide Penalties will pursue discussions with internal stakeholders to explore potential changes to the standard paragraph titled “Remove or Reduce a Penalty” that could allow separate links for the types of applicable penalty relief, which could include FTA.

The IRS should use simple and clear language “penalty relief” terminology as a supplement to the technical term “abatement.” For example, the description for “first-time penalty abatement” should be modified to “first-time penalty relief (also known as first-time penalty abatement)” on the IRS website. Many taxpayers do not understand the term “abatement.” “Relief” is better understood by taxpayers and would likely increase the utilization of the penalty relief options.

Not Adopted - no changes to the name for First Time Abatement (FTA) are planned. The FTA administrative waiver was implemented in 2001. Even if a taxpayer does not understand the term “abatement,” information in sources like IRS.gov often includes additional clarification with FTA by stating the terms “penalty relief due to first time abatement” or “administrative relief from a Form 15214 (Rev. 1-2021) Catalog Number 72636A [publish.no.irs.gov](https://www.irs.gov) Department of the Treasury - Internal Revenue Service penalty.” As the IRS continues to revise and add information in IRS.gov and other sources in the future, special care will be given to ensuring clear explanations are included with FTA



## NOT ADOPTED RECOMMENDATIONS

### Issue 40148, Multiple Year Display for IRS Where's My Refund (WMR) tool

TAP Recommendation	IRS Action
<p>Taxpayers need to have the ability to get the status of their prior year's refund.</p> <p>To accommodate this need, we propose:</p> <p>Create a "prior-year" WMR application on IRS.gov (place a link to it next to the current WMR application) that will allow the taxpayer to select a prior tax year and review the status of their refund.</p>	<p>Not Adopted - providing prior-year refund status could be accomplished through either a Where's My Refund-style application, or through online account. OLS recommends user research before determining a specific path, as we need to understand which path could provide the most relevant information (<i>i.e.</i> delays or offsets that may not be sufficiently described within WMR today) while also minimizing authentication challenges. Developing a feature to provide refund information within online account is already on the Web Apps backlog, but this feature has not been prioritized over others. OLS also recommends determining an estimated number of taxpayers who could benefit from this feature, to prioritize the user impact of developing this feature compared with other backlog items.</p>
<p>Taxpayers need to have the ability to get the status of their prior year's refund.</p> <p>To accommodate this need, we propose:</p> <p>Determine the user impact of offering a prior year refund status feature in a future IRS online account release, or standalone application, for taxpayers. Prioritize the development of this feature against other backlog capabilities and features. If the taxpayer's refund is delayed, offset, denied, or otherwise changed, the online account should provide the taxpayer a reason for the refund issue and the ability to contact the IRS to rectify any issues.</p>	<p>Not Adopted - see above response.</p>

### Issue 43838, Provide a link to Publication 4019

TAP Recommendation	IRS Action
<p>The Taxpayer Correspondence Committee (TCC) recommends:</p> <p>Provide a link to Publication 4019 on the "third-party authorization purpose" page.</p>	<p>Not Adopted - Online Services (OLS) has determined that providing a link and embedding the chart (recommended by TAP) would not be conducive to or improve the user experience as taxpayers are not the intended audience for the publication and chart.</p>
<p>The TCC recommends:</p> <p>Provide the chart on page 2 of Publication 4019 that shows the difference in the types of authorizations, as a reference image on the "third-party authorization purpose page.</p>	<p>Not Adopted - see above response.</p>



## NOT ADOPTED RECOMMENDATIONS

### Issue 44227, Consolidation of the Fresno Submission Processing

#### TAP Recommendation

TAP recommends IRS send a postcard to taxpayers on extension who may be affected by the Fresno closure. The postcard should go to all taxpayers who have filed an extension to file by 10/15 and reside in the 4 affected states (California, Ohio, Washington, and Alaska). The postcard will confirm that the extension was granted and inform the taxpayer to file electronically — or if they need to file a paper return, to file with the new Ogden SP address.

#### IRS Action

Not Adopted - after looking at the volume of postcards proposed by this recommendation, it would be resource and cost prohibitive. As such, we are unable to adopt this recommendation. Additionally, we are concerned that since the IRS does not notify taxpayers of approved extensions, notifying a subset of taxpayers may cause confusion.

### Issue 48550, Out of Scope PSA to the VRU

#### TAP Recommendation

The Toll-Free Phone Line Committee in TAP made the following recommendation: Add a PSA to the 1040 Toll Free-Free Phone line to indicate:  
 “Did you know that there are some topics that our telephone assistors cannot discuss? Save yourself some time. Consider hanging up now and visiting [www.irs.gov](http://www.irs.gov). Type in key words “out of scope topics” in the search bar. You can also access other services and tools, such as requesting a publication, ordering a transcript, or checking the status of your refund.”

#### IRS Action

Not Adopted - we have a limit on the number of in-queue messages we can play, coupled with mandated messages we must play and those outlined for business needs.



# Project Committee Chair Reports

## Notices and Correspondence Committee

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The Notices and Correspondence Committee (NCC) reviews and addresses IRS notices that are unclear or notices that could cause confusion for the taxpayer.

## Committee Work Scope and Recommendations

The Notices and Correspondence Committee (NCC) reviews and addresses IRS notices that are unclear or notices that could cause confusion for the taxpayer. The Taxpayer Bill of Rights (TBOR) provides taxpayers a set of fundamental rights to ensure all IRS correspondence maintains a fair and just tax system. We often justify our recommendations utilizing those rights whenever the opportunity presents itself.

The NCC is committed to helping the IRS serve the public consistently and respectfully. We appreciate the IRS's reciprocation of our efforts. In 2021, we were privileged to have a number of subject matter experts (SMEs) attend our sub-committee meetings and engage in informative discussions about issues and their processes when creating documents or the workflows behind those processes. We managed to have approximately ten SMEs join us at one time for discussion of a particular issue. Along with our counterparts on the Tax Forms and Publications (TF&P) Committee, the NCC has a very direct effect on documents that make it into the taxpayer's hands. Often, a single notice we work on will make it into the hands of millions of taxpayers, both in our country and living abroad.

NCC's biggest accomplishments in 2021 were the immediate acceptance of Power of Attorney (POA) identification and representation for a taxpayer. The POA identification has been an ongoing IRS issue, as POAs have had a difficult time representing their clients based on the current security questions, and due to that, the IRS would instantly deny service to the POA. Based on our recommendations, POAs will now be able to better represent their clients and thus correct or work on tax issues especially for physically disabled, handicapped, or infirm clients.

As well as the implementation of a new method to share notices and correspondence with taxpayers and their representatives via an online account, the implementation of this new method will allow a timely, secure, and reliable method of notifying taxpayers when issues arise and will appeal to young "digital natives" as well as older taxpayers that increasingly rely on electronic communications.

Our 2021 work not only focused on helping taxpayers who enjoy internet access but all taxpayers with recommendations to bridge the technological gap as our country marches forth into the future. Based on the recommendations of the NCC, taxpayers will soon be able to see letters and notices en route, verify the letter is valid via online or a phone menu, and confirm receiving documents through a new letter identity number specific to the taxpayer.

With the help of TAP, the IRS is on its way to a more effective and efficient future.

The following issues were elevated to the IRS for consideration:

- **Issue 39747: ITIN Rejection Notice CP567** - This notice is sent to taxpayers who have requested an Individual Taxpayer Identification Number (ITIN) but are not able to obtain one as they already have a Social Security number or other taxpayer identification number utilized by the IRS. The IRS disagreed with the committee's recommendation. The NCC voted to accept the IRS response and close this referral.

- **Issue 42225: Correspondence CP14** - The NCC reviewed the CP14 notice that is sent to taxpayers who owe taxes. While the IRS rejected a few of the committee’s suggestions, it agreed to implement, in whole or in part, some of our recommendations. The NCC voted to accept the IRS response and close this referral.
- **Issue 42226: Collection Notice LT16** - The Office of Taxpayer Correspondence asked for assistance, as a part of the Correspondence Redesign Team, to review changes to the format and design of Collection Notice LT16, with a short timeline for review. The IRS agreed with the committee’s recommendations on this issue. The NCC voted to accept the IRS response and close this referral.
- **Issue 42413: Collection Notice LT17** - The Office of Taxpayer Correspondence asked the committee to review this letter to determine whether the letter clearly communicates appropriate guidance to the public. The IRS agreed with the committee’s recommendations. The NCC voted to accept the IRS response and close this referral.
- **Issue 42425: Collection Notice LT19** - The NCC made recommendations to improve the letter by making grammatical and other changes. The IRS agreed with the recommendations. The NCC voted to accept the IRS response and close this referral.
- **Issue 43572: CP3219A** - The NCC submitted five recommendations to ensure CP3219A clearly communicates appropriate guidance to the public. The IRS disagreed with four of the recommendations, and the NCC submitted rebuttals to each disagreement. The NCC felt there should be an emphasis on the deadlines to petition the U.S. Tax Court, helping to ensure the taxpayer does not inadvertently lose their right to petition the court by missing a deadline. The IRS partially agreed with two of our rebuttal suggestions to include a link to the rules and forms needed to petition the court on the IRS website. The IRS will add a link to the TBOR web-landing page in 2022.
- **Issue 43573: Letter 3219C Notice of Deficiency** - This letter is a Statutory Notice of Deficiency, sent to taxpayers who claim refundable credits and have unverified wages and/or withholding. While the IRS rejected some of the committee’s recommendations, they did adopt the recommendation for defining “deficiency” and providing an expanded and more accurate web address for receiving a petition kit. The NCC voted to accept the IRS response and close this referral.
- **Issue 43678: Letter 5071C and the Letter 4883C** - These letters are sent to taxpayers who need to verify their identity so the IRS can process their federal income tax returns. The committee reviewed letters 5071C and 4883C. Both letters required the taxpayer to call the IRS because it was believed the taxpayer may be a victim of identity theft. The IRS disagrees with the Committee’s recommendations, and the Committee is preparing a rebuttal to the IRS’s response. The Committee also voted to open a new and related issue as our work on this issue led to new ideas.
- **Issue 43843: Notice of Deficiency LT2645C** - This issue was referred to the NCC by a taxpayer frustrated by a disconnect in communication with the IRS. After review and discussion, the NCC recommended adding language informing taxpayers of their right to contact their Local Taxpayer Advocate if the IRS does not respond to the taxpayer by the

date included in the notice. The NCC believes this added language is in the best interest of taxpayers and in accordance with TBOR. The NCC voted to elevate this project to the TAP Joint Committee.

- **Issue 43860: Add Page Numbers to Transcripts** - Subcommittee 2 found several issues related to IRS transcripts taxpayers can obtain online. To better assist the taxpayer, Subcommittee 2 suggested that transcripts now have page numbers on them for easier reference and guidance when taxpayers retrieve them from the automated system.
- **Issue 43944: Letter 5071C and Letter 4883C** - In the process of studying issues relating to these letters for Issue 43678, the NCC discovered other issues and made additional recommendations. The instructions on this form direct that the taxpayer contact the IRS by phone. In many cases, taxpayers appoint a representative because they are not familiar with the different forms and line items on a return, but it may also be because they are having medical conditions that impair telephone communication, are intimidated by talking to the IRS, or for other reasons. However, the IRS is not allowing the representative to assist in resolving these letters.
- **Issue 44237: CP504 and CP504B** - Subcommittee 2 offered several formatting and grammatical suggestions for improvements to these notices that will make them more reader-friendly; in the interim, the IRS revised the CP504 notice. The committee has accepted the IRS response and has closed the project.
- **Issue 48326: IRS Online Account with View Account Options** - Subcommittee 1 reviewed this issue. In order to add helpful information to the IRS “View Account” section of the IRS website the subcommittee inquired as to which “select” notices were able to be viewed already. The NCC would like to see any notices sent or determined to be sent listed and visible or able to be downloaded. The NCC would like to see all documents and returns sent to the IRS with dates received, not just “pending.” The NCC would also like to modernize the capabilities by allowing the taxpayer the option of going paperless and receiving text alerts for any account notices.
- **Issue 48460: Legitimacy of Phone Numbers** - Subcommittee 2 reviewed this issue and is working up a referral that recommends several options for taxpayers that address all the ways a taxpayer may be able to verify the legitimacy of phone numbers. The NCC recommendations will include a call-in number, a link to an IRS home page, a bar code or QR code, a reverse number look-up option, and a number sequence identifier.
- **Issue 49524: Letter 3541 and Letter 3541A** - The committee reviewed these two letters and recommended that subtitles be bold and underlined in both letters to assist the reader. The committee also recommended that the letters provide a specific IRS department as the point of contact that will eliminate wait times and telephone disconnection for the taxpayer. Finally, the committee noted that Letter 3541A should have included a numbered list with items in sequential order from one to three; however, the number 2 was missing. The committee referred our recommendations to the Systemic Advocacy Management System board for immediate action, as the letter is already in circulation.
- **Issue 49629: Balance Due Notice CP 161** - The committee reviewed this notice in full and identified areas that could be improved to provide easier understanding and enable better

response from the taxpayer. The committee recommended including the phone number for the correct IRS department to oversee the notice, as this notice is used for several types of tax. The committee believes that where there are fractional percentages displayed changing, for example, ½% to 0.5% with (one-half of one percent spelled out) would eliminate confusion. We also recommended that the form number and tax period that is the subject of the notice be included in the top right portion of the first page of the notice for easier reference.

- **Issue 51423: Correct 800 Phone Number Associated With IRS Departments** - NCC, after some research, realized that a number associated on a document is often not specific to the department that is requesting more information from the taxpayer. To better serve the taxpayer NCC recommended to the IRS to issue the direct department phone number so taxpayers aren't stuck on the IRS general phone line.

## Ongoing Work

The Committee addressed the following referrals submitted by the 2020 Committee. The IRS responded in 2021 to the following:

- **Issue 39806: CP2000** - The CP2000 notice is a computer-generated notification with 175 paragraphs specific to issues for which the taxpayer is receiving the notice. Because of this, NCC reviewed the CP2000 in its entirety and made various recommendations, from formatting to the placement of QR codes.
- **Issue 43347: CP2000 Paragraph Language** - The CP2000 has 175 paragraphs specific to issues for which the taxpayer is receiving the notice. Upon review from NCC, we noticed many grammatical adjustments to those paragraphs that would make it easier for the taxpayer to understand and correspond with the IRS, dependent on the issue they were contending with.

## Issues Under Consideration for 2022

- **Issue 51227: CP21B Tax Return Adjustments** - A taxpayer submitted a suggestion asking the IRS to include a copy of their tax return as adjusted by the IRS so the taxpayer can review the changes made and work with the IRS to rectify any issues or contest changes the IRS has made. We believe this will be a fantastic issue to work on beginning in 2022 due to it helping the taxpayer understand why the IRS has made changes.

## Special Projects Committee

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The Special Projects Committee works issues that affect international taxpayers, identity theft issues, and issues that don't specifically fit under the jurisdiction of the other committees.



## Committee Work Scope and Recommendations

The Special Projects Committee works issues that affect international taxpayers, identity theft issues, and issues that don't specifically fit under the jurisdiction of the other committees.

In 2021, the Special Projects Screening Committee reviewed approximately 200 submissions originating from taxpayers living in the United States and all around the world. About 15 percent of the submissions were referred to the Special Projects or another committee for follow-up. Some submissions from different taxpayers raised the same issue and were joined together to be

addressed in a single referral. Many issues were inappropriate for TAP consideration as they involved situations specific to an individual taxpayer rather than systemic issues, or they raised legal and/or regulatory matters that are outside TAP's mandate.

International taxpayers face obstacles when filing their tax returns, and tax returns for citizens living outside the United States can have a higher level of complexity. The IRS Taxpayer First Act Report to Congress identified international taxpayers as an "underserved community" and discussed much needed strategies for improvements. The Special Projects Committee worked issues specifically focused on improving access to, and use of, IRS tools for international taxpayers.

The following issues were elevated to the IRS with recommendations for consideration:

- **Issue 42690: IRS Instructions on Where to File Taxes** - Clarify IRS instructions pertaining to where tax returns should be sent when taxpayers use a private delivery service such as FedEx or DHL. IRS accepted this recommendation on June 17, 2021.
- **Issue 43798: Online Tax System for Taxpayers Abroad** - Many overseas taxpayers are unable to use free file to electronically file because of requirements that these taxpayers cannot meet such as having a U.S. phone number. The IRS must ensure that overseas taxpayers have the same access to free e-file programs as domestic taxpayers. The IRS Taxpayer First Act Report to Congress states that international taxpayers' percentage of electronically filed returns is significantly lower than that of domestic taxpayers. The IRS should work with its e-file partners to remove barriers and expand access to overseas taxpayers. The IRS issued a non-adopt response to this recommendation.
- **Issue 43867: Impossible to Get an Individual Taxpayer Identification Number (ITIN)** - Overseas taxpayers face formidable obstacles in obtaining/renewing ITINs for their Nonresident Alien spouses and dependents. Obtaining an ITIN requires that original documentation is either sent directly to the IRS or taken to an acceptance agent who certifies the accuracy of the documentation. No one wants to mail away their original birth certificate or marriage license. Access to acceptance agents is extremely limited. A taxpayer may have to travel hundreds of miles or more, and possibly to another country. New methods of document verification are needed. This issue goes along with the e-filing challenges. In addition, missing ITINs require a paper filed return, which is costly and labor intensive for the IRS. As a result, taxpayers who need refunds have no option other than a long wait for their money. IRS non-adopted this recommendation, saying that improvements would need legislation, or changes from the State Department.
- **Issue 48551: Unequal Treatment of International Taxpayers** - In recent years, the Special Projects Committee submitted numerous recommendations asking that the IRS give international taxpayers access to the same services available to domestic taxpayers. IRS non-adopted most of the recommendations. This demonstrates a pattern of neglect. Issue 48551 is a broad referral with nine separate recommendations: international taxpayers don't have access to Taxpayer Assistance Centers or Low Income Taxpayer Clinics (LITC); calling the IRS is not toll-free, and can be very costly due to long wait times; when IRS assistance is reached, the assister rarely has training on international specific tax topics; IRS correspondence is not received in a timely manner, and is often received after the response due date; online accounts



are close to impossible to access due to lack of U.S.-based cell phones, current ITINs, or lack of U.S.-based debt accounts, such as credit cards or car loans; free file programs are not generally available; and refund payments are issued as checks that cannot be cashed at foreign banks. IRS needs to implement changes so citizens living outside the country can fulfill their filing requirements with the same help and resources that those living in the United States enjoy.

- **Issue 49525: Expanded Taxpayer Online Account With the IRS** - This was a large issue seeking to improve customer service by accelerating the development and adoption of a robust online account. All TAP members were encouraged to give input on this issue on the TAP website ([improveirs.org](http://improveirs.org)). The committee asked that the IRS make more features available and increase overall accessibility for international taxpayers. IRS and the new Taxpayer Experience Office are already working to continue expanding and improving all online options. This is one of the cornerstones of modernization and should be given priority in accessing congressional and budgetary resources. Several ongoing projects were consolidated in this recommendation, including Issues 43137: ID Verification/Validation During Interaction with the IRS, and Issue 43614: Communicating with the IRS via Electronic Means.

For identity theft and other taxpayer concerns, the following issues with recommendations were sent to the IRS:

- **Issue 44253: Increase the Number of Forms, Publications, and Instructions Allowed to Be Ordered** - There will always be a segment of society that wants/needs paper forms, publications, and instructions. Libraries, post offices, and other public locations made these materials available in the past. These entities no longer provide this service. This referral originated with a chamber of commerce in a small Oregon town. The chamber wanted to make pertinent forms and publications available to their business membership. Increasing the number of paper documents that could be ordered in advance helps taxpayers fulfill their filing requirements more efficiently and accurately. One very frustrated taxpayer reported that the paper forms he needed would take too long to arrive. Amazon is currently selling the 2020 1040 instruction package for up to \$24.95.
- **Issue 48702: Ensure Taxpayer Security When Using the IRS Free File Program** - Taxpayers have legitimate concerns that personal information may be subject to identity theft or fraudulent activity. A free file program that could bypass the commercial third-party programs and allow personal information to go directly to the IRS is needed. The individual who presented this issue had filed a paper return.
- **Issue 49802: Refund Payments and Stimulus Payments to Couples With Joint/Separate Bank Accounts** - This issue originated with a recently divorced taxpayer who was not able to cash a single stimulus check issued to both taxpayer and spouse. The stimulus check had to be sent back to the IRS and reissued. This kept both taxpayers from having access to much needed funds. The recommendations presented ideas for getting money into the right hands as expeditiously as possible. Stimulus payments should be issued in only one name. For refunds coming from tax returns, taxpayers should be made aware of Form 8888, which will allow the refund to be directly deposited into multiple bank accounts. Taxpayers without proper bank



accounts, including overseas taxpayers, need to be able to select the option to receive funds on a debit card. Getting refunds out correctly will decrease phone calls, letters and general frustration for taxpayers who may have a critical need for their money.

- **Issue 50450: Improve “Where’s My Refund?” on IRS.gov** - The “Where’s My Refund?” tool on the IRS website has limited functionality and provides limited information to taxpayers who are tracking their tax activity. Taxpayers reported months of wait times between a return being received, a refund getting approved, and then finally a refund being issued. Long processing times for unknown reasons cause taxpayers to start making phone calls to the IRS. The tool could potentially provide enough information that phone calls would decrease, and taxpayer satisfaction with the IRS would increase.

## Other Activities and Achievements

Committee members actively attended meetings and worked diligently to submit important referrals for providing taxpayers with a better experience while complying with their tax obligations. In addition to committee work:

- Special Projects members attended focus groups to learn about issues specific to underserved populations, senior citizens, Native Americans and the homeless.
- Members volunteered to staff the virtual TAP booth at all the 2021 virtual IRS National Tax Forums for tax practitioners.

## Ongoing Work

The Committee addressed the following referrals submitted by the 2020 Committee. The IRS responded in 2021 to the following:

- **Issue 42967: Simplified Reporting for Overseas Taxpayers** - This referral presented the idea of a “fairly short” and “easy” tax form for non-resident tax filers, the Form 1040-OS. Many of these taxpayers do not owe tax and do not file because of the expense and complexity of the current system. This recommendation was non-adopted by the IRS. The Special Projects committee issued a rebuttal, which was rejected. A simplified filing method would increase compliance and decrease taxpayer frustration. Like most citizens of the United States, international taxpayers want to fulfill their filing requirements. It is understood that many wealthy international taxpayers, including international companies, will have complicated tax returns. However, most international taxpayers have a very short and straightforward tax return. The IRS should recognize these taxpayers and work toward making compliance easier.

During the 2020 TAP year, the Special Projects Committee worked two referrals that looked at international taxpayers sending money to, and receiving refunds from, the IRS.

- **Issue 43807: Facilitating Payments to the IRS by Overseas Taxpayers** - The IRS stated that there will be a new payment system to replace the Electronic Federal Tax Payment System (EFTPS), which has the aspiration to better assist international customers. Placed within its scope, to enhance taxpayers experience, will be payment options for foreign taxpayers. While this new system is still being developed, it should enhance capabilities, including but not

limited to exchange rates, international banking abilities and 24/7-hour capabilities, covering international time zone difference. A new payment system is expected to have the initial release at the end of 2022 and transition EFTPS during 2023. Foreign taxpayers using a U.S. bank account, as they do now, will be transitioned during 2023. The ability to use a foreign bank would be part of a subsequent release in 2024. Issue 43807 recommendations were non-adopted.

- **Issue 43808: Non-U.S. Banks Not Processing U.S. Checks** - Issue 43808 recommendations submitted in November 2020 still have no response from the IRS. The IRS wants international taxpayers to pay their tax liabilities in a timely manner and should want international taxpayers to have quick easy access to refunds and stimulus payments. The IRS can achieve this by reviewing EFTPS requirements and EFTPS Personal Identification Number (PIN) mailing times, looking into international bank transfers with minimal fees, and allowing taxpayers to request a prepaid debit card.

### Proposed issues for consideration in 2022

- **Issue 43462: FBAR Forms Should Never Change** - Taxpayers overseas are burdened with having to complete the Report of Foreign Bank and Financial Accounts (FBAR). Taxpayers are frustrated by yearly changes to the form and having to re-enter detailed bank account information every year. The estimated time to collect information and complete the form is 24 hours. Compliance and accuracy would increase if the burden was simplified.
- **Issue 44414: IRS Review Consular ID Card** - This suggestion addresses difficulties in applying for or renewing an ITIN using Form W-7. The submitter suggested that the IRS consider allowing the official document called "Consular Identification Card" when completing Form W-7. This is an official document issued by embassies and consulates located in the United States to its citizens who reside in a U.S. territory. This ID card contains the same information included in an official passport.
- **Issue 48336: Forms 8621 for Reporting PFIC** - The Paperwork Reduction Act estimates that recordkeeping, learning, and completing Form 8621 for a Passive Foreign Investment Company (PFIC) may take 49 hours. This is a heavy burden for most individual taxpayers. The IRS should simplify the form and include clear, realistic examples in the instructions. Also, Form 8621 must be filed by paper. There should be a way to e-file this form, and e-filing software should include the form for individuals.
- **Issue 50163: Taxes on Cryptocurrencies** - Increased use of cryptocurrencies creates many approaching issues and opportunities for tax fraud. A taxpayer submitted ideas to resolve the issues with a flat sales tax whenever dollars are spent to purchase cryptocurrency. The taxpayer suggested cryptocurrency be classified as products and services. The TAP cannot make recommendations as to how taxes on cryptocurrency are defined and collected. However, this is an important topic that the Special Projects Committee should review and discuss to help secure taxpayer experiences with cryptocurrency transactions.

## Tax Forms and Publications Committee

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The Tax Forms and Publications Committee (TF&P) reviews and recommends changes to IRS forms and publications to be used by taxpayers.



## Committee Work Scope and Recommendations

The Tax Forms and Publications Committee (TF&P) reviews and recommends changes to IRS forms and publications to be used by taxpayers. Requests for review come directly from the IRS, tax practitioners, taxpayers, members of TF&P, and the TAP at large.

This year, we continued our general review of tax forms and publications, spending considerable time reviewing and discussing the IRS Form 1040 and related schedules. The TAP Screening Committee

reviewed several issues for concurrence or approval. The issues approved were initially divided between our two sub-committees, which were charged with analyzing these issues and offering recommendations for the entire TF&P to consider. The two subcommittees came together as the full committee for monthly meetings to discuss our work.

The nature of TF&P's work is to comprehensively examine major issues impacting the overall taxpayer experience, as well as analyzing individual forms and publications. In some instances, the IRS has asked the TF&P to provide feedback on a form or publication, either prior to or after the official release of the form.

In 2021, the TF&P sent 21 separate referrals, which included a total of 73 different recommendations, to the IRS for consideration. The committee decided to drop the following referrals for various reasons (including having no recommended changes):

- 43939 – IRS Form 1040 - Line 2a;
- 48358 – IRS Form 1040-SR;
- 48410 – Forms 1099-DIV and 1099-INT;
- 51078 – Instructions for Schedule E;
- 51079 – Instructions for Schedule K-1; and,
- 51080 – U.S. Income Tax Return for Seniors.

**The following referrals were elevated in 2021 to the IRS for consideration:**

- **Issue 43449: Form 1099-DIV** - This referral, which dealt with the Qualified Business Income threshold, was worked last year, and was brought forward to this year. The IRS non-adopted the TF&P recommendations. The committee accepted the non-adoption.
- **Issue 43731: Form 1310 – Statement of Person Claiming Refund Due a Deceased Taxpayer** - This issue originated from TAS Systemic Advocacy, which asked the committee to review the form and instructions to determine whether they clearly communicate appropriate guidance to the taxpaying public. The IRS adopted with an implementation date of December 2021. The committee accepted the adoption.
- **Issue 43820: Schedule A – Itemized Deductions Donations above \$300** - Line 10b states that if you don't itemize deductions on Schedule A (Form 1040), you (or you and your spouse if filing jointly) can take a charitable deduction of up to \$300 for cash contributions made in 2020 to organizations that are religious, charitable, educational, scientific, or literary in purpose. However, no clarification was offered about whether a differing amount was allowed for married people filing a joint return versus taxpayers with other filing statuses. The IRS partially adopted with an implementation date of 12/20/21. The committee accepted the partial adoption, and notes that there are different thresholds of donations allowed for joint filers for 2021 returns versus the amount allowed for 2020 returns.
- **Issue 43953: Publication 502 – Medical Expenses** - The language discussing treatment for alcohol addiction is very different than the language discussing drug addiction, though treatment methods may be similar for both forms of addiction. The committee recommended

changes to the wording of Publication 502 to better reflect the similar tax considerations of treatment for alcohol addiction and drug addiction. The committee submitted two recommendations. The IRS adopted one recommendation with an implementation date of December 27, 2021. The IRS is considering the second recommendation with an implementation date of December 31, 2021. The committee accepted the adoption and the under consideration response.

- **Issue 44396: Schedule LEP Notice 1445** - This project was a referral from the IRS's W&I. Pursuant to Executive Order 13166 and Department of Justice guidance, federal agencies are required to provide persons with Limited English Proficiency (LEP) meaningful access to products and services. Under IRS Policy Statement P-22-3, the IRS pledged to deliver language assistance, within resource constraints, as part of its mission to provide top-quality service to all taxpayers. To satisfy this commitment, the IRS created two new tax products in 2020: Schedule LEP (Form 1040), Request for Change in Language Preference and Notice 1445, Tax Help in Other Languages.

W&I asked for TAP's assistance in reviewing Schedule LEP and offering suggestions that would help the IRS meet its goal of providing LEP taxpayers with meaningful access to tax information and improving the LEP experience with the IRS. The committee submitted 11 recommendations. The IRS had four adopted, one partially adopted and six non-adopted. One adoption had an implementation date of December 29, 2021. Three adoptions had an implementation date of December 31, 2021. The partially adopted had an implementation date of December 31, 2021.

One of the adoptions resulted in a new Form 9000, Alternative Media Preference. The committee submitted a rebuttal for two of the non-adoptions and accepted the four adopted, one partially adopted and four not adopted. The IRS responded to the rebuttal with a "for consideration in TY22". The committee has postponed taking further action until we receive clarification about the "for consideration" response from the IRS.

- **Issue 48321: Section 218 Agreement SSA** - Workers covered by a Section 218 Agreement with the Social Security Administration (SSA) are required to pay their share of FICA taxes. If the government entity misclassifies them, they are required to file a Form SS-8 to request a worker classification determination from the IRS prior to paying their share of FICA taxes with Form 8919 (code G). Problems arise because the IRS SS-8 processing office will not determine whether or not a worker is misclassified if that worker is, or might be, covered by a Section 218 Agreement. The committee submitted five recommendations to address this issue. The IRS adopted four recommendations and one partial adoption with an implementation date of December 31, 2022. The committee accepted the four adoptions and the one partial adoption.
- **Issue 48369: Schedule K-1 (Form 1041), Coding Error** - The committee recommended changes to the instructions for Schedule K-1 (Form 1041), page 3, box 11, codes C and D. In the process of adjusting the forms for evolving tax law, the codes in the instructions for the recipient taxpayer were incorrect. Code C should be reported as short-term capital loss carryover, and Code D should be reported as long-term capital loss carryover. The committee recommended corrections to the codes provided in the recipient instructions so they would match the codes provided in the Schedule K-1 itself (and the instructions for preparing the K-1

by the issuing entity). The IRS adopted with an implementation date of December 16, 2021. The committee accepted the adoption.

- **Issue 48424: Initials (AMT) in the Instructions** - The committee recommended a change to the 2020 instructions for Forms 1040/1040-SR, page 3, and index page 112. The committee noted that not all taxpayers are familiar with the Alternative Minimum Tax (AMT) and recommended that the term be spelled out instead of just using the acronym “AMT.” The IRS adopted with an implementation date of December 31, 2021. The committee accepted the adoption.
- **Issue 48596: Form 1040SR, Line 38 “Estimated Tax Penalty”** - The committee recommended a change to Form 1040SR, Line 38, dealing with the estimated tax penalty and updating the instructions. The committee recommended adding a check box to this form alerting the IRS that the taxpayer wants the IRS to calculate the estimated tax penalty, as well as adding a line 39, that would be the total of tax owed plus the underpayment penalty calculated on Form 2210. In addition, the committee recommended additional language in the 1040 instructions to explain those changes to the taxpayer. The committee submitted two recommendations. The IRS non-adopted both recommendations. The committee accepted the non-adoption.
- **Issue 48840: Add Worksheet to Fillable Forms** - Because the Qualified Dividend and Capital Gains worksheet is a resource many taxpayers use to calculate their tax obligations, the committee recommended that this worksheet also be made available to taxpayers as a fillable form. The IRS adopted with an implementation date of December 31, 2021. The committee accepted the adoption.
- **Issue 49511: PPP Loan Forgiveness Creates Ambiguity on Schedule B** - This project was derived from the committee’s work on Issue 43805. While researching Issue 43805, the committee realized there was an issue with questions posed on two business tax return forms concerning debt forgiveness.

Schedule B (Form 1065), question 6 and Schedule B (Form 1120-S), question 12 ask whether the taxpayer had any debt that was canceled, forgiven, or had the terms modified such that the principal amount of debt would be reduced. In prior tax years, those would be fairly straightforward questions; however, the terms and purpose of the Paycheck Protection Program (PPP) loans raise questions about how a taxpayer receiving PPP loan forgiveness should answer that question. The committee felt that the IRS should offer guidance about how to answer that question since canceled debt is generally considered taxable income. Still, the PPP loan program rules specified that forgiven PPP loans were non-taxable.

The committee submitted two recommendations. The IRS non-adopted both recommendations. The committee believes that this is information taxpayers need to complete their tax returns correctly, and the committee submitted a rebuttal. The IRS responded to the rebuttal with a non-adopt for both issues, claiming that IRS Counsel has advised the IRS not to act on the recommendation because guidance has not been issued. The committee accepted the non-adopt from the IRS with the expectation that these issues will resurface again in 2022. It will eventually be necessary for the IRS to provide guidance and instruction to the taxpayer.

- **Issue 49613: Social Security Benefits Worksheet Lines 5a and 5b** - The worksheet for calculating the taxable portion of Social Security benefits that are reported on lines 5a and 5b is a complicated form that many taxpayers find baffling. The committee submitted six recommendations to make the instructions a little easier for the taxpayers to read and follow. The IRS responded with one partially adopt and five no-adopts. The committee did not agree with the IRS's response and has submitted a rebuttal for all six recommendations.
- **Issue 49976: Misclassification of Bonus Money** - Employers that pay bonuses to their employees are supposed to include those bonuses on Form W-2 as part of the employee's wages. There are, however, employers who fail to do so, instead issuing their employees a Form 1099-NEC, thereby shifting to their employee responsibility for paying the Social Security and Medicare tax on that income. A taxpayer requested TAP address this issue. The committee submitted two recommendations for changes to the instructions that would clarify that bonuses would be included on the employee's Form W-2 instead of reporting them on Form 1099-NEC. The IRS partially adopted both recommendations with an implementation date of December 30, 2021. The committee accepted the partial adopt.
- **Issue 49996: Form 1099-R** - Taxpayers who need to calculate the taxable portion of their annuity need to know the annuity start date to complete the calculations. While all other information required to do the calculation is reported on Form 1099-R, the annuity start date is not included on that document. The committee submitted four recommendations that involved adding the annuity start date and making appropriate changes to the instructions for completing Form 1099-R. We are awaiting the IRS's response.
- **Issue 50131: Fillable Form 941, Employer's Quarterly Federal Tax Return** - In an effort to make it easier for the taxpayer to complete the fillable form for Form 941, the committee recommended that functional changes be made to the form. After entering the taxpayer's name on page one, the name should transfer to the top of all subsequent pages and to the payment voucher. The employer identification number should also transfer to the top of each page and the payment voucher. The address entered on page one should also transfer to the payment voucher. Lines 5a-5d require the taxpayer to complete calculations that the fillable form could easily calculate.

Previously, the taxpayer needed to re-type this same information on each page and manually calculate Lines 5a-5d, not only increasing the time to complete the form but also increasing the risk of typographical errors. The committee submitted two recommendations. The IRS adopted both recommendations with an implementation date of December 31, 2021. The committee accepted the adoption.

- **Issue 50226: Form 944, Employer's Annual Federal Tax Return** - The IRS asked the committee to assess the effectiveness of Form 944, including the ease of understanding when taxpayers are required to file Form 944, as well as how taxpayers can request a change in filing requirements to start filing Form 941. The committee reviewed and submitted seven recommendations. We are awaiting the IRS's response.
- **Issue 50439: Form W4, Employee's Withholding Certificate** - In an attempt to assist taxpayers in calculating correct tax withholding from their wages, the committee submitted



four recommendations for improvement to Form W-4. The committee noted that Form W-4 has become increasingly lengthy and difficult for taxpayers to complete given the increased complexity of the Internal Revenue Code following the passage of the Tax Cuts and Jobs Act of 2017. While the current version of Form W-4 is much longer and more challenging than prior versions, the committee wanted to do what it could to help the taxpayer work through the new form. We are awaiting the IRS's response.

- **Issue 50487: Review of Form 8857, Request for Innocent Spouse Relief** - The IRS asked the committee to review an early release draft of this form. The committee reviewed and submitted seven recommendations. The IRS non-adopted all seven recommendations. The committee maintains that we have identified important issues that should be addressed. The committee submitted a rebuttal to the IRS and we are awaiting a response.
- **Issue 50966: 2021 Draft 1040** - The IRS requested that the committee review the 2021 draft of Form 1040. The committee made five recommendations. We are awaiting the IRS's response.
- **Issue 51076: Schedule SE, Self-Employment Tax** - The IRS requested that the committee review Schedule SE for any recommended updates. The committee made four recommendations. We are awaiting the IRS's response.
- **Issue 51077: Schedule C, Profit or Loss From Business** - The IRS has requested that the committee review Schedule C and offer any recommended changes. The committee made four recommendations. We are awaiting the IRS's response.

## Other Activities and Achievements

This committee participated in numerous different focus groups throughout the year. These focus groups included Form W-4P, elderly, underserved populations, homeless, and veterans. The committee also participated in the TAP booth at the virtual IRS National Tax Forums for tax practitioners.

## Ongoing Work

The Committee addressed the following referrals submitted by the 2020 Committee. The IRS responded in 2021 to the following:

- **Issue 39879: Instructions for Form 2848, Designation of Partnership Representative** - This referral suggested changes to the instructions for Form 2848 that would remove a conflict with the provisions of the Bipartisan Budget Act requiring that a partnership representative be designated on the partnership's tax return, Form 1065. The IRS partially adopted with an implementation date of January 30, 2021. The committee accepted the adoption.
- **Issue 41750: Form 2210-F** - The committee initiated this project in response to concerns identified by taxpayers regarding the instructions for filing Form 2210-F and its impact on farmers. The committee received feedback that, in many instances, farmers received erroneous underpayment penalty notices year after year calculated under an incorrect method that applies to regular taxpayers. The recommended changes included adding another box to the form to give farmers and fishermen the option to file the form regardless of whether



they meet the criteria listed on Form 2210-F. This change would allow farmers to calculate on Form 2210-F any underpayment penalty they owe and remit it to the IRS with their tax return to prevent the costly and time-consuming exercise of responding to erroneous penalty notices every year. The committee submitted five recommendations. The IRS non-adopted the recommendations, and the committee opted to submit a rebuttal. The IRS denied the rebuttal. The committee accepted the non-adoption.

- **Issue 42148: Suggestion for Worksheet Update** - The 2019 instructions for Form 1040 make an incorrect statement on page 13 regarding Head of Household filing status for a taxpayer married to a nonresident alien at any time during the year. The committee recommended correcting the language to match IRS Publication 501, which provides additional details on filing status. It was also recommended that a caution be added on page 13 addressing the complexities of filing for aliens and referring taxpayers to the IRS Publication 519. The IRS non-adopted in 2020, a rebuttal was submitted, and the IRS partially adopted the rebuttal with an implementation date of January 6, 2021. The committee accepted the partial adoption.
- **Issue 42173: Form 2210 Instructions Line 8 Calculation Omission for 1040** - The committee provided recommendations to address a missing line noted in the instructions for Form 2210. On the 2019 Form 2210 Instructions, line 8, the committee recommended adding a reference to include the addition of the amount listed on Form 1040, line 13, based on the tax return filed for 2018. This addition corrects the instructions to include the normal taxes less certain credits before adding other taxes from Schedule 4 when computing the prior year's safe harbor amount. Without this amount, the instructions omit a significant aspect of the calculation. The IRS adopted the recommendations with an implementation date of December 31, 2020. The committee accepted the adoption.
- **Issue 42292: 2020 Form 1040 Instruction Review** - The IRS requested that the committee quickly review and report back with recommendations for proposed revisions to the instructions for Form 1040 that address the "SECURE Act" changes made by Public Law 116-94 that operate retroactively. After prompt review, the committee made four suggestions that would explain to taxpayers why the specific changes are being made and the possibility that the taxpayer should consider filing an amended 2018 return as a result of these changes. The IRS partially adopted the committee's recommendations, and the changes were promptly implemented. The committee accepted the partial adoption.
- **Issue 42823: Form 1099-R Review** - The committee was asked to review the form design, entry fields, and layout of Form 1099-R and to provide suggestions for improvement. The committee made four recommendations to improve the form, including changes to assist taxpayers in claiming the tax benefits of Qualified Charitable Distributions (QCDs). The IRS non-adopted the four recommendations, and the committee submitted a rebuttal. The rebuttal was denied, and the IRS stated that three of the four recommendations would become non-issues effective January 1, 2022. Although the committee disagrees with the IRS's position, the committee accepted the non-adoption.
- **Issue 43628: Form 13614-C Revisions** - Form 13614-C is titled the Intake/Interview & Quality Review Sheet. Volunteer tax preparers use this form at all Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) tax preparation sites to gather basic information from the

taxpayers they serve. The referral contains two suggestions: first, in the Personal Information section, change the request for “Daytime Telephone Number” to “Best Contact Number,” and second, relocate the email address to a more visible location from page three to page one. The committee submitted two recommendations. The IRS adopted with an implementation date of October 1, 2021. The committee accepted the adoption.

## Issues Under Consideration for 2022

- **Issue 43805: Revisions to Forms 1120, 1120S, and 1065 to Reflect PPP Loans** - As with Issue 49511 above, the committee remains concerned that taxpayers are not given sufficient guidance regarding how to report forgiveness of PPP loans when completing their business tax returns. At a taxpayer’s suggestion, the committee recommended adding an additional line item to the Schedule M-1 of these business tax forms to report PPP loan forgiveness as an adjustment item. The Consolidated Appropriations Act (CAA), P.L. 116-260 clarifies that expenses paid with forgiven PPP loans are deductible, that basis adjustment is allowed, and that borrowers are not to reduce any tax attributes as a result of PPP forgiveness. Because the IRS has been reluctant to make any changes to forms concerning PPP loan forgiveness until additional guidance is issued, the committee has placed this issue in the “parking lot” awaiting further guidance. The committee notes that taxpayers require additional guidance about PPP loan forgiveness issues and urges the IRS to be mindful that their tax forms and instructions presently do not offer guidance to the more than eight million PPP loan recipients who have applied for forgiveness. Absent significant action by the IRS, the committee will readdress this issue in 2022.
- **Issue 51474: Schedule H Household Income** - The committee was asked to review the 2021 draft 1040 Instructions for the Schedule H by the IRS. The committee accomplished a full review and made 13 recommendations to the IRS. This referral has not been submitted to the Joint Committee. This committee will submit the referral in 2022.

# Taxpayer Assistance Center Improvements Committee

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The stated purpose of the Taxpayer Assistance Centers (TAC) is to provide free, face-to-face resolution of a taxpayer's issues that the taxpayer feels cannot be resolved by phone or online from IRS personnel.

## Committee Work Scope and Recommendations

There currently are just under 300 Taxpayer Assistance Centers (TACs) in the United States. The stated purpose of the TACs is to provide free, face-to-face resolution of a taxpayer's issues that the taxpayer feels cannot be resolved by phone or online from IRS personnel. Unfortunately, because of COVID-19, face-to-face meetings have been significantly reduced for the last two years. Our TAC Committee partners with the IRS to promote the TACs more friendly environment for taxpayers. A

great amount of our effort was directed at alternative ways for taxpayers to communicate with TAC personnel.

In addition, our members participated in various reviews of VITA site products (manuals and tests) and provided much insight into these areas. Members of our committee also participated in a variety of focus groups sponsored by the IRS to include homeless, veterans, active military and Native Americans, to name just a few.

Members of our committee participated in reviewing applications of prospective volunteers to join TAP in 2022. Several of our members worked on the 2021 TAP Annual Report as well as continuing to find new ways to interact with both taxpayers and professional organizations in various outreach efforts.

While the nature of outreach was significantly changed by COVID-19, our committee continued to develop new and exciting ways to get referrals and contact information to develop new referrals. We look forward to 2022 and hopefully our society healing from COVID-19 and resuming business as usual.

**The following issues were elevated to the IRS for consideration:**

- **Issue 40462: Stand Still With Transcript and Innocent Spouse** - During the Subcommittee 1 meeting held on June 3, 2021, a briefing on the IRS position was shared with the members. The Form 8857 revision addressing change of address was discussed. A draft of instructions was sent to members. TAP Program Analyst Matthew O’Sullivan will share information as it becomes available. Management is aware of the discussions on the coordination of tasks and will be working to resolve them. This was originally sent to the IRS in late 2020, after a rebuttal and conferring with the IRS, it was closed as partially implemented.

This referral was brought over from a prior year. The IRS wanted additional information after their rebuttal, and we submitted additional information. The IRS partially implemented this referral.

- **Issue 44436: Oil and Gas Royalty Specialty Training** - Training and certification are vital components of the IRS’s free volunteer tax preparation programs. Stakeholder Partnership, Education and Communication (SPEC) provides both paper and electronic products to assist volunteer tax preparers in providing high-quality services and in preparing accurate tax returns. SPEC requested TAP’s assistance to review and update the following products:
  - Publication 4491, VITA/TCE Training Guide
  - Publication 4012, VITA/TCE Volunteer Resource Guide
  - Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest (includes all the tests that VITA volunteers take to become certified in basic and advanced tax law, military, international, foreign student and scholar issues, etc.)

The IRS also requested the TAP Committee to:

- Provide feedback on whether volunteers use Publication 4491 for training purposes to prepare for the upcoming filing season, and if so, how?

- Provide feedback on how to enhance the Link and Learn Taxes (IRS’s web-based training portal for VITA/TCE volunteers tax law certification) to make it the main source of training and tax law certification.
- Provide strategies on how to transition volunteers to electronic products and delivery (which includes tax law updates and new tax software information and procedures).

This issue was sent to the Joint Committee and referred to the IRS for consideration from the Joint Committee. We are awaiting the IRS’s response.

- **Issue 44276: Review of TAC Tips** - IRS has maintained televisions in TACs. The purpose of televisions in the TACs was to serve as a means of communication and entertainment for taxpayers or those individuals visiting the TAC to ease the waiting experience. To eliminate the cost of cable television in TACs, the IRS created informational PowerPoint slides to advise and promote IRS programs and services. Several sessions were held discussing this and other aspects of the televised “Tax Tips” offered.
  - Our recommendations included two sets of slides be presented, one in English only and one in Spanish only.
  - We recommended the elimination of several duplicate slides and suggested the inclusion of already produced IRS infomercials available to the public on YouTube to supplement the slides presented.
  - We also recommended adding QR codes to each screen to allow the viewer to scan to review at their leisure if they are interested in additional information on the screen. This could allow taxpayers to review the displayed information via their smart devices for greater convenience.

These issues were sent to the Joint Committee and forwarded to the IRS for further consideration. The IRS asked TAP to review these items and submit constructive comments.

- **Issue 40902: Telephone Appointment Confirmation to Taxpayers** -
  - Taxpayers who do not have access to email accounts, such as the elderly and low-income taxpayers, who call into the IRS to make an appointment at their local TAC would be better served if they received a telephone call as a follow-up reminder regarding the date and time of their appointment.
  - Further, if any additional information about what they should bring with them, such as identification or paperwork, or other concerns related to their experience at a TAC location such as to where to park or where to enter the building, could be provided to benefit both to the taxpayer and the IRS. We believe that this personalized phone call reminder would help to reduce the TAC location’s “no show” rates, as well as make a better overall experience for the taxpayer.

This matter was sent to the Joint Committee who forwarded it to the IRS, and we are awaiting a reply.

- **Issue 41122: Accessibility to a TAC Office** - Taxpayers who do not have access to email accounts, such as the elderly and low-income taxpayers, who call into the IRS to make an appointment at their local TAC would be better served if they received a telephone call as a follow-up reminder regarding the date and time of their appointment. Further, if any additional information about what they should bring such as identification, paperwork, etc., or other concerns related to their experience at a TAC location such as to where to park, where to enter the building, etc., could be given to them, that would be helpful both to the taxpayer and Service. We believe that this personalized phone call reminder would help to reduce the TAC location's "no show" rates, as well as make a better overall experience for the taxpayer.

This matter was forwarded to the Joint Committee who referred it to the IRS, and we are awaiting a response.

- **Issue 44274: VITA Product Review Write Ups** -

Review of VITA Publication 4012

May 11-13, 2021

TAP Member, Paula King, Kentucky

As a member of the Taxpayers Assistance Center (TAC) committee for TAP I had the opportunity to participate in the review of VITA Publication 4012, which is the VITA/TCE Volunteer Resource Guide. The guide is used by VITA volunteers to assist with the free preparation of tax returns. This is one of the primary tools used on-site to help volunteers determine if an activity is within the scope of the program and to further assist the volunteer to determine eligibility. The process was led by IRS staff and consisted of subject matter experts, other program users and TAP volunteers. All members were encouraged to participate in the discussions, which were held via WebEx. The publication was divided into equal parts for three sub-groups, this allowed the process to be completed in the allocated time period. The IRS staff did an excellent job of preparing spreadsheets, notes of any corrections noted from the previous years, comments received and new tax laws applicable to the guide for the upcoming year. This was the framework from which the work group focused. With the adoption of the American Rescue Plan Act of 2021 there were multiple changes throughout the entire guide. The process reviewed each section page by page, line by line, and word by word. A very tedious process but a necessary one. The review committee submitted the draft to the IRS publishers with a tight timeline to allow an additional review of the final draft document by the working group on June 22-23. This allowed the IRS time to officially approve the document prior to publication. Volunteers often refer to this guide when preparing tax returns and accurate information is essential to a complete and error-free return. As a VITA volunteer the process was very educational and informative. The guide with the updates and changes will be a valuable tool for volunteers.

Review of Publication 4012, VITA/TCE Volunteer Resource Guide, was done over two days in May and then a review of the draft was completed on one day in June. There were three teams that reviewed the 4012. The team I was assigned to reviewed Tab A - Who Must File; Tab D - Income; Tab J - Education Benefits; Tab P - Partner Resources; Tab O - Using Taxslayer Pro Online. As a long-term VITA/TCE Volunteer, I was able to give much insight into the different areas that we covered. Submitted by Charlie Simoneo

Review of VITA Publication 4491  
June 1-2, 2021  
TAP Member, Paula King, Kentucky

As a member of the Taxpayers Assistance Center (TAC) committee for TAP I had the opportunity to participate in the review of VITA Publication 4491, VITA/TCE Training Guide. The guide is used by VITA volunteers to help train for the preparation of tax returns and to successfully complete the required annual test. The publication examines all areas of expertise needed to complete an individual tax return within scope of the VITA Program. The publication is divided into chapters covering all topics using examples and scenarios to illustrate the concepts presented. The process was led by IRS staff and consisted of subject matter experts, other program users and TAP volunteers. All members were encouraged to participate in the discussions, which were held via WebEx. The publication was divided into equal parts for two sub-groups, this allowed the process to be completed in the allocated time period. Most of the changes had already been incorporated by the IRS staff as a part of the Publication 4012 update previously completed. With the adoption of the American Rescue Plan Act of 2021 there were multiple changes throughout the entire publication. Volunteers use this publication to assist in the preparation to take the annual required test to certify to become volunteers. The publication is also used as an additional tool to reference in the preparation of tax returns. As a VITA volunteer, the process was very informative.

From Phil George

From May thru July, I participated in two VITA products material review teams with the IRS. These teams were composed mostly of IRS personnel, along with several outside representatives. The first team was focused on revising and updating of the VITA/TCE certification tests:

- basic, advanced, military, and international (form 6744). I spent 54 hours on this team.
- The second team focused on revision and updating of the VITA/TCE training guide (Publication 4491). I spent 22 hours on this team. Overall, I felt these teams were dedicated, well organized, and accomplished the assigned tasks effectively.

# Taxpayer Communications Committee

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Terrie English, TAP Director, Texas

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## IRS Program Owners

Small Business/Self Employed

Wage & Investment

## TAP Staff

Conchata Holloway, Program Analyst, Texas

Annie Gold, Management Assistant, Texas

The Taxpayer Communications Committee (TCC) was established with the goal of exploring ways in which the IRS communicates with taxpayers, examining opportunities for improvement, and understanding how each of these areas may enhance the taxpayer's experience.



## Committee Work Scope and Recommendations

The Taxpayer Communications Committee (TCC) was established with the goal of exploring ways in which the IRS communicates with taxpayers, examining opportunities for improvement, and understanding how each of these areas may enhance the taxpayer's experience.



In 2021, the TCC addressed 12 issues and made 25 recommendations to the IRS. The TCC will table and rework five of these issues in 2022.

The following issues were elevated to the IRS for consideration:

- **Issue 44227: Consolidation of the Fresno Submission Processing Center** - The IRS requested the TCC provide outreach assistance to help paper filers who were being switched from the Fresno Submission Processing (SP) Center to the Ogden campus as of June 18, 2021. Many of these paper filers would be members of underserved populations, and a grassroots effort was needed to make them aware of the filing location change. Taxpayers will experience a long delay if they use the incorrect address after June 18th. This filing delay would result in a significant delay in taxpayers' refunds. The TCC provided the IRS five recommendations to assist taxpayers, and avoid refund and processing delays:
  - The IRS should send a postcard to taxpayers on extension who may be affected by the Fresno closure. The postcard should go to all taxpayers who filed or have an extension to file by October 15 and reside in the affected states (Hawaii, California, Ohio, Washington, and Alaska). The postcard will confirm that the extension was granted and inform the taxpayer to file electronically; or if they need to file a paper return, to file with the new Ogden, Utah address. The IRS rejected this recommendation, stating that it was cost prohibitive.
  - The IRS should send an IRS news release in the first week of June and in October to update taxpayers on the Fresno Campus Submission center closure. The news release should inform the public of the closure, request them to file electronically, and provide them with the paper filing address should they need it. The IRS approved this recommendation and implemented it in 2021.
  - The IRS SPEC office should communicate these changes in the impacted states (Hawaii, Washington, California, Alaska, and Ohio) by updating their program material & websites to provide information to taxpayers on where to send their paper returns as of June 18, 2021.
  - The IRS Taxpayer Education and Communication Programs should communicate these changes to program providers in the impacted states (Hawaii, Washington, California, Alaska, and Ohio) and request they update their program material & websites to provide information to taxpayers on where to send their paper returns as of June 18, 2021.
  - IRS VITA Programs should communicate these changes to program providers and sites in the impacted states (Hawaii, Washington, California, Alaska, and Ohio) and request they update their program materials and websites to provide information to taxpayers on where to send their paper returns as of June 18, 2021.

The TCC also coordinated TAP-wide outreach efforts on social media to communicate the closure of the Fresno Campus. Thousands of taxpayers were reached through these efforts.

- **Issue 36435: Penalty Relief Awareness** - The TCC analyzed taxpayer's awareness and understanding on when, and how, to request penalty relief from the IRS. This issue

potentially affects the 27 million taxpayers each year who incur an IRS penalty. The IRS provided information showing that only 20 percent of taxpayers took advantage of the first-time abatement (350,000 out of 1.7 million eligible taxpayers). This negatively affected the taxpayers' right to a fair and just tax system, to challenge the IRS's position, and to be fully informed. TCC reviewed the IRS website for penalty relief and abatement pages for usability and clarity and found several areas for improvement to provide taxpayers understanding on penalty relief options and methods to reduce their respective penalties. TCC made five recommendations for this issue:

- The IRS should automatically approve first-time penalty abatement (FTA) requests for qualified taxpayers. The IRS rejected this recommendation and stated that they were studying the issue and will decide on the next steps. The TCC plans a rebuttal to the IRS response.
  - IRS should allow taxpayers to qualify for FTA if they had a penalty abatement in the prior three years for "reasonable cause." The IRS rejected this recommendation stating that the IRS does allow FTA if a reasonable cause argument is used in the prior three years. The TCC plans a rebuttal to the IRS response, disputing this conclusion in their response.
  - The IRS should add FTA relief as an option on IRS.gov web pages for failure to file (FTF), failure to pay (FTP), and failure to deposit (FTD) penalties. The IRS rejected this response citing space limitations on IRS.gov. The TCC plans a rebuttal to request the IRS reconsider, and provide information to taxpayers about FTA, as it is the most common type of relief method available for these penalties.
  - The IRS should use simple and clear language "penalty relief" terminology as a supplement to the technical term "abatement." For example, the description for FTA should be modified to "first-time penalty relief (also known as FTA)" on the IRS website. The IRS rejected this recommendation citing taxpayers can find an explanation of FTA in other areas on IRS.gov. The TCC reviewed recent changes to pages on IRS.gov that included added language for "penalty relief." These changes are acceptable to the TCC as they improve the taxpayer's understanding of penalty relief.
  - The IRS should simplify the explanation of how to request and apply for first-time penalty relief (abatement). The IRS should provide a clear "plain language" explanation on IRS.gov and remove the link to the cited Internal Revenue Manual explanation. The TCC provided a proposed change to IRS.gov to explain FTA. The IRS approved this recommendation and plans to implement before December 31, 2022.
- **Issue 41768: Accelerating IRS Taxpayer and Tax Professional Online Accounts** - Currently, taxpayers and tax professionals have limited online service capabilities to obtain tax account information and resolve issues with the IRS without the need for phone interaction. Digital customer service is the norm for most financial services today. These limited online service offerings greatly hinder the IRS's operations and service abilities. In the 2021 tax season, over 167,000 phone calls were received by the IRS – with less than 20 percent answered. IRS service needs increased significantly as pandemic-related stimulus payments were sent to taxpayers through the IRS-administered tax system.

It is also important to enable tax professionals to assist taxpayers. Over 55 percent of taxpayers use a tax professional to file their tax return. Currently, tax professionals online service capabilities are more limited than that of taxpayers. As a result, professionals must contact the IRS by phone to resolve client issues – which further exacerbates the already overloaded taxpayer service system.

The IRS is in the middle of a six-year modernization effort, which will bring a limited number of baseline online service capabilities to taxpayers and tax professionals. The IRS also has issues related to taxpayers adopting the use of online accounts. Currently, slightly over 12 million taxpayers (about seven percent of all individual taxpayers) have an online account. Also, there is currently no online account capability for business taxpayers. The ability to authenticate and obtain an online account for taxpayers is also difficult. Currently, about two out of every five taxpayers who attempt to obtain an IRS online account fail due to their inability to pass the authentication requirements.

Clearly, access to adoptable, feature-rich online taxpayer and tax professional accounts is a critical component of taxpayer service. It is not a “nice to have” function - it is a necessary service capability for taxpayers.

The TCC provided two recommendations related to online accounts:

- The IRS should accelerate both the development roadmap for online account features and the adoption plans for the taxpayer online account.
- The IRS should accelerate both the development roadmap for online account features and the adoption plans for the tax professional online account.

These two recommendations have been provided to the IRS. To date, the IRS has not provided their response to the above recommendations.

- **Issue 43838: Third-party Authorization Awareness in IRS.gov** - The TCC addressed taxpayer concerns about the public understanding the use of, and differences between, third-party authorizations (*i.e.*, Form 2848, Power of Attorney and Declaration of Representative, and Form 8821, Tax Information Authorization). TCC provided two recommendations to improve the understanding and use of these two forms:

- The IRS should provide a link to Publication 4019 (Third Party Authorization, Levels of Authority) on the “third-party authorization purpose” page on IRS.gov. The IRS rejected this recommendation stating that the intended audience for this publication is not taxpayers. The TCC withdrew this recommendation in favor of providing a third recommendation that all pages that refer to third-party authorizations have a link to Publication 4019.
- The IRS should provide the chart on page 2 of Publication 4019 that clearly shows the difference in the types of authorizations, as a reference image on the “third-party authorization purpose page” on IRS.gov. The IRS rejected this recommendation stating that it would not improve the user experience.

The TCC, in its rebuttal, provided an additional recommendation to replace our first recommendation: IRS.gov webpages that provide information on IRS authorizations should have a link to Publication 4019. Publication 4019 helps taxpayers understand the difference in the types of authorizations. All IRS.gov pages that refer to the use of IRS authorizations should provide consistent instructions that help taxpayers understand the difference in the types of authorizations (power of attorney, tax information authorization, third-party designee, oral authorization). There are four IRS.gov webpages that discuss the types of authorizations. Only the “other third-party authorization” page refers to Publication 4019. The other three webpages (third-party authorization purpose, Tax Topic 312, and Tax Topic 311) do not have a link to Publication 4019. These pages should be consistent and refer to Publication 4019 so taxpayers can understand the differences between IRS authorizations.

## Ongoing Work

The Committee addressed the following referrals submitted by the 2020 Committee. The IRS responded in 2021 to the following:

- **Issue 41883: Written Tax Debt Payoff Calculation** - Currently, taxpayers and tax professionals cannot easily get an official written tax debt payoff amount from the IRS. Many taxpayers require this official information when they are dealing with IRS tax lien issues, property transactions, or simply want to pay their entire tax bill. The IRS Centralized Lien Unit can provide a letter to the taxpayer or tax professional, but this process is not widely understood, easily executed, and only applies to payoffs when the taxpayer has a tax lien. The TCC made several recommendations last year to the IRS to provide taxpayer’s official written payoff amounts for use in paying off their IRS debt. The IRS approved two recommendations, and they are on the IRS online account roadmap:
  - The IRS should develop a written, official payoff calculator (like the “verification of non-filing letter” transcript) that can be used by taxpayers and their representatives to identify the official payoff amount with the effective payoff date. The payoff calculator can be produced by any IRS personnel and sent to the taxpayer immediately. The payoff calculator should have a redacted taxpayer identification number version that can be faxed to the taxpayer or their representative. The IRS approved this recommendation and is working on this feature as part of the online taxpayer account.
  - The proposed “official payoff calculator document” should be a feature in the future IRS online account available to both taxpayers and tax professionals. The IRS approved this recommendation and is working on this feature as part of the online taxpayer account.
- **Issue 40148: Multiple Year “Where’s My Refund?” Tool on IRS.gov** - In both 2019 and 2020, over 5.2 million taxpayers filed prior year refund returns. These taxpayers must contact the IRS by phone to get the status of their return and their refund. This burden on taxpayers and IRS support lines can be remedied by expanding the current “Where’s My Refund?” (WMR) online tool to include prior year tax filings. The TCC provided two recommendations to improve the taxpayer service on prior year refund status:

- The IRS should create a “prior-year” WMR application on IRS.gov (place a link to it next to the current WMR application) that will allow the taxpayer to select a prior tax year and review the status of their refund.
- The IRS should determine the impact of offering a prior year refund status feature in a future IRS online account release, or as a stand-alone application for taxpayers. The IRS should prioritize the development of this feature relative to other backlogged capability and feature development. If the taxpayer’s refund is delayed, offset, denied, or otherwise changed, the online account should provide the taxpayer a reason for the refund issue and the ability to contact the IRS to rectify any issues.

The IRS provided several current system limitations for expanding the current WMR tool. The IRS received additional information from the TCC regarding the importance of this tool and has not provided a response to these recommendations. The TCC will continue to work with the IRS on this important taxpayer service feature in 2022.

- **Issue 40485: IRS Tax Calendar** - The TCC made recommendations in 2020 to improve the taxpayer awareness of important tax compliance deadlines. The TCC made two recommendations in 2020 and 2021:
  - The IRS should enable taxpayers who have an online account to receive a notification (*i.e.*, an email or text) near the deadline dates indicated (April 15 extension, October 15, etc.) for both individual and business taxpayers. This would be similar to a bank reminder of a credit card payment due, or an online reminder to complete a saved application on most financial websites.
  - The IRS should enable taxpayers to download due dates onto their digital calendars (*i.e.*, Google calendar, iOS calendar, Yahoo calendar, or the Outlook calendar).

These issues are still under consideration by the IRS.

## Issues Under Consideration for 2022

- **Issue 44163: Understanding the Taxpayer’s Satisfaction and Awareness of Refundable Credits** - The IRS requested the TCC review IRS.gov web pages for ways to improve taxpayer awareness and understanding of refundable credits. The TCC specifically addressed whether the educational material on IRS.gov improves accuracy and awareness of refundable credits. The TCC also explored other ways to give taxpayers better awareness of the qualification requirements for refundable credits. The TCC is exploring five potential recommendations:
  - The IRS should create a distributable document regarding refundable credits in easy-to-understand language. These documents can be placed at federal, state, and local government agencies and online for easy access.
  - The IRS should place information about refundable credits in any upcoming stimulus payment mailings or other informational mailings from the IRS.

- IRS VITA Programs should communicate information about refundable credits to their clients and place information on their websites with links to the IRS refundable credits page.
- The IRS should include questions about the Earned Income Tax Credit (EITC) Assistant experience and helpfulness in the 2022 Taxpayer Experience Survey and implement these changes in the EITC assistant to improve usefulness.
- The IRS should place information about refundable credits as a notice in the online account with links to the refundable credits section of the IRS website.

These recommendations are in review with the IRS.

The TCC is also examining these three issues and plans to propose recommendations to the IRS in 2022:

- **Issue 50226: Form 944 Utilization** - The TCC is jointly working this issue with the Tax Forms and Publications (TF&P) Committee. The main issue is to improve the utilization of Form 944. The Form 944 allows small employers to report employment tax obligations annually rather than quarterly. However, very few employers qualify to use Form 944. This fact increases the IRS workload and taxpayer burden. The TCC and TF&P committees received responses from the IRS on barriers to using the Form 944, and the TF&P committee submitted recommendations to the IRS. The TCC will continue to monitor and provide feedback in 2022.
- **Issue 43684: Improving Amended Return Status Updates** - The TCC began work on how to improve updates to taxpayers on the status of a filed Form 1040-X, Amended U.S. Individual Income Tax Return. Accurate and timely updates are important to improve the taxpayer service and to reduce unnecessary IRS phone inquiries due to the lack of information available online with the “Where’s My Amended Return?” online tool. The TCC provided questions to the IRS regarding 1040-X volume and barriers to updating the 1040-X status tool online. The TCC will continue to work this issue in 2022.
- **Issue 51118 Online Account Features** - The TCC received many suggestions from the public to improve online taxpayer service. The TCC consolidated 28 online account feature suggestions from the public into Issue 51118. The TCC plans to review these consolidated issues and provide recommendations to the IRS on features to prioritize as improvements to individual, business, and tax professional online accounts in 2022.

## Toll-Free Phone Lines Committee

### Chair

Lacy L. Rice Jr., Kentucky

### Members

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### Designated Federal Officer

Terrie English, TAP Director, Texas

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### IRS Program Owner

Wage & Investment

### TAP Staff

Rosalind Matherne, Program Analyst, Washington, D.C.

Annie Gold, Management Assistant, Texas

The Toll-Free Phone Lines (TFPL) Committee addresses issues by taxpayers which will improve the service provided on the many toll-free phone lines offered by the IRS.



## Committee Work Scope and Recommendations

The Toll-Free Phone Lines (TFPL) Committee addresses issues that will improve the service provided on the many toll-free phone lines offered by the IRS. The W&I division is the program owner and has made changes to improve taxpayer service and satisfaction. The work undertaken by the committee is aimed toward improving the overall taxpayer experience while helping the IRS to become more efficient with its offerings.

The COVID-19 pandemic highlighted the importance of the IRS toll-free phone lines. With the IRS not fully operational and local TACs and TAS offices closed, taxpayers needed to obtain important tax



information from the IRS through the toll-free telephone service. This was especially true for the many taxpayers who do not have access to adequate internet service.

Although the IRS promotes usage of its online services more, the various toll-free lines remained important because online service access was limited for many taxpayers (public internet offerings being closed, digital “deserts” in local areas, socioeconomic barriers, etc.). Some taxpayers are not comfortable using technology, while others may not have access to tax preparation services that can answer their questions or address their concerns. In short, the IRS toll-free lines play an important role in connecting taxpayers with the information they need to properly complete their tax returns.

The committee assisted W&I by testing new offerings, such as Natural Language Assistance, as well as expanded services like a call-back feature that was added to several lines. Our members enjoyed the opportunities to expand our service beyond what had been done in prior years, and we hope the Program Manager will continue to include us in similar projects in the future.

Committee members worked diligently throughout the year and reported their activities monthly. Many participated not only in the monthly meetings and working on issues, but they also contributed to other TAP essential committees, focus groups, trainings, and special events. The other main area of work is outreach to our constituents. TFPL Committee members logged 1,201 total participation hours and 409 outreach hours with an audience of 378,091 for the 2021 TAP Year.

The following issues were elevated to the IRS for consideration:

- **Issue 48550: Out of Scope Public Service Announcement to the Voice Response Unit (VRU)** - Reduce call volume on the 1040 toll-free phone line by having a Public Service Announcement (PSA) to notify the taxpayer that the IRS website has a list of out-of-scope topics that the telephone assistors cannot discuss. The goal of this referral is to save valuable time for the taxpayer and the telephone assistor. The individual can avoid a situation in which the taxpayer, after being on hold to speak with an assistor, must be informed that the IRS cannot discuss that topic. The PSA notifies and directs taxpayers to visit the IRS website. Taxpayers would be motivated to review the out-of-scope topics list. Taxpayers would have access to the other resources and tools available on the website. In addition, the call volume on the 1040 toll-free phone line would decrease. The 1040 line receives an estimated 4.5 million calls per year. If ten percent of the taxpayers who listened to the PSA disconnect the call and log onto the website, this will equate to thousands of hours of time saved each year.

The Committee recommends adding a PSA to the 1040 Toll Free-Free Phone line indicating “Did you know that there are some topics that our telephone assistors cannot discuss? Save yourself some time. Consider hanging up now and visiting [www.irs.gov](http://www.irs.gov). Type in key words “out of scope topics” in the search bar. You can also access other services and tools, such as requesting a publication, ordering a transcript, or checking the status of your refund.”

We are awaiting the IRS's response.

- **Issue 44243: FY 2021 Expansion of Customer Callback (CCB) to applications** - This issue was a project submitted by the Program Manager.



In support of the IRS Integrated Modernization Business Plan and Taxpayer First Act to offer Customer Callback (CCB) to 95 percent of toll-free demand by 2024, the IRS added 11 additional applications to the existing five applications in Fiscal Year (FY) 2021. CCB technology allows a caller who meets the business criteria the option to leave a callback number and hang up while the system holds their place in a virtual queue. The system calls the taxpayer back when a telephone assistor is available. IRS started an operational launch in January 2021. The new applications included toll-free telephone services for Accounts Management (AM), Small Business/Self-Employed (SB/SE) Collections, Return Inventory Classification System (RICS), and Electronic Processes and Services Support (EPSS). Two of the new applications offered a Spanish language callback service.

W&I requested TAP assistance to 1) evaluate the effectiveness of the expanded customer callback offerings through test calling and/or taxpayer feedback; and, 2) provide suggestions for the FY 2022 set of toll-free applications for consideration by business stakeholders. The goal of the proposal was to enhance the taxpayer experience by reducing the amount of time waiting on hold to speak with a telephone assistor and to reduce the number of calls abandoned.

The project was completed.

- **Issue 50678: Communicating With 1040 Filers and Underserved Communities Who Do Not Have Access to the IRS.gov Website or Other Electronic Materials** - Include the toll-free 1040 number (or another application or toll-free phone number) in the IRS 1040 and 1040-SR instructions. Taxpayers who do not have broadband cannot access the IRS website and consequently are not able to utilize the website's tools and services. The goal of the referral is to address the undue burden on taxpayers who do not have a broadband connection and consequently are unable to access the IRS website. The committee recommends that the IRS include the 1040 telephone number (or another application) in the IRS 1040 and 1040-SR instructions: "No Access to Broadband. If you cannot access irs.gov because you do not have a broadband connection, you may contact the IRS at (800) 829-1040 (or another application)."

Awaiting IRS response.

- **Issue 44245: Natural Language (NL) Pilot Project on the Economic Impact Payments (EIP) Line** - W&I asked the committee to assist as it piloted a natural language telephone response service in FY 2021. Taxpayers will be able to hear generated responses to spoken inquiries for tax law and procedural questions. TAP would be beneficial in testing natural language and reviewing responses provided by the system. The committee evaluated the effectiveness of the EIP pilot through test calling and/or taxpayer feedback. It provided suggestions for the expanded use of the NL technology to other toll-free applications for consideration by business stakeholders.

The committee reported when an agent had difficulty answering a question and disconnected. It is recommended that when there is going to be more than a ten or 15 second delay, fill it with language or music so the taxpayer is aware the call is still connected.

The project was completed.

- **Issue 44395: Wrong Number on CP141L** - Some CP141L notices assessing a late filing penalty for tax-exempt entities filing Form 990 are sent to the taxpayer with the SB/SE division phone number, (800) 829-0115, instead of the correct number for the Tax Exempt and Government Entities (TE/GE) division, (800) 829-5500. The goal of this project is to ensure taxpayers can quickly and efficiently resolve their penalty by providing them with an accurate phone number on their notices. The committee recommends placing a prompt or message in the phone tree for SB/SE directing the caller to hang up and call the TE/GE division if the correspondence relates to Form 990.

Awaiting IRS response.

- **Issue 50542: Where's My Refund? Tag Line** - Currently, the "Where's My Refund?" tab on the IRS website and the IRS2Go app provides limited information to taxpayers. Taxpayers then call the 1040 telephone line hoping to receive more information on their refund progress. Nevertheless, the same general information that is provided on the website is what will be given to them when they speak to a live Customer Service Representative, which leads to frustrated and disenfranchised taxpayers. Our goal is to improve the taxpayer experience by providing fast and easy refund updates. In addition to reducing taxpayer frustration, it will reduce call volume.

The committee recommends: 1) in the blue box insert a date to contact the IRS "Where's My Refund?" tells you when to contact the IRS; and, 2) add a third bullet with additional language in the box captioned "Should you call the IRS"? on the IRS website as follows: After "Where's My Refund?", add "If your return is being processed, please wait 15 days before calling the IRS".

Awaiting IRS response.

## Other Activities and Achievements

The Toll-Free Phone Lines Committee started the year with ten members and concluded with nine. Leaders beside the Chair and Vice Chair included:

Ying Sa, IA, then April Smith, AL – Subcommittee 1;  
 Cynthia Pinkney, TX – Subcommittee 2;  
 Andrea Price, OH – Screening Committee; and,  
 Rene Tiongquico, Washington, D.C. – Internal Communications Committee

Members served throughout the year on various committees and projects, including:

- Mentorship program;
- Training for the virtual IRS National Tax Forum (NTF) expo booths;
- Manning NTF booths;
- Native American focus group;
- Improving the Taxpayer Experience IRS focus group;
- Designing a Business Taxpayers Online Account and envisioning a Form 1099 Filing Platform focus group;

- Improving the OIC Experience & Gig Economy Worker Tax Compliance focus group;
- Interest Abatement Feedback & Civil Penalties and Reasonable Cause Relief focus group;
- IRS W&I W-4 testing;
- Taxpayer Experience Office (TXO) demonstration;
- EITC training;
- TAPSpace onboarding and profile training;
- Special Project interview with Martha Lewis;
- TAP interviews; and,
- Military focus group.

Members reached out to civic, volunteer, and professional organizations to submit articles for their newsletters and participate in virtual events. We built Facebook pages and shared information with businesses and citizens across the internet. We sought out tax-related groups on Reddit and other social media sites to reach out to taxpayers. One member called into a morning radio show. Another member met with a U.S. Senator's staff member. A member attended every Immigrant Entrepreneurs Summit and served as a Senior Corps of Retired Executives (SCORE) volunteer teaching financial literacy to students. Another member worked with his counterpart in the state to send information to public universities, state government, and local elected officials. He also participated as a volunteer with the Federal Communications Commission to distribute information about the FCC Broadband Benefit that was authorized by Congress. Through our efforts, we persevered through COVID-19 and reached more than 378,000 people this year.

## Ongoing Work

The committee addressed the following referrals submitted by the 2020 committee. The IRS responded in 2021 to the following:

- **Issue 43632: Reposition 1040 Telephone Prompt for Non-English Speakers** - The committee recommended that the number created for assistance in foreign languages (833-553-9895) should be reflected in a more prominent position under the various language tabs. This action would avoid inconsistency and confusion for taxpayers with limited English proficiency.

Resolved prior to elevation January 14, 2021.

- **Issue 42231: IRS Telephone Number Should Be Listed on 1040 Instructions** - The Toll-free Phone Lines Committee recommends that the toll-free IRS 1040 line for individual taxpayers (800-829-1040) and the related description of the services available via that line be included in the instructions for Forms 1040 and 1040SR.

Not Adopted; January 7, 2021. The issue was moved from Subcommittee 1 to Subcommittee 2, which closed it and opened Issue 50678.

- **Issue 43501: Out of Scope Topics Telephone Assistors Will Not Answer** - The Committee recommended improving the customer experience by making the list of out-of-scope topics

that cannot be handled by toll-free phone line assistors easily accessible on the IRS phone number page.

Closed and replaced by Issue 48550.

- **Issue 43095: Go Back Options** - The committee made two recommendations to improve the telephone “tree” for the IRS toll-free line. The first recommendation was to update the Voice Response Unit (VRU) to add an option: “To go back to the previous menu, press X.” By adding this option to each level of the tree, callers who choose the wrong option would be able to go back and correct their errors instead of hanging up and starting over again.

The second recommendation was to update the VRU to add an additional option: “To go back to the main menu, press Y.” Again, adding this option to each level of the telephone tree would allow callers to start over from the main menu without the frustration of having to hang up and start over with a new call.

Issue 1 – Adopted August 2, 2021; Issue 2 – Adopted August 2, 2021.

- **Issue 43632: Reposition Foreign Language Prompts on 1040 Toll-Free Line** – The committee initially proposed moving the “For assistance in languages other than English or Spanish” prompt to a higher position in the phone tree, such as directly after the English and Spanish prompts. Then, AM rolled out a new toll-free Over-the-Phone Interpreter Service (OPI) line. Taxpayers calling the new telephone number have the option to select English, Spanish, or other languages. If they choose other languages, they are routed to an AM assistor who could use OPI (e.g., a current OPI AM application). Callers who selected English or Spanish are now routed to the 1040 toll-free line, in the language they chose. Resolved January 4, 2021.

## Ongoing Work

- **Issue 44246: Natural Language Telephone Assistance** - The goal of this project is to improve ease of use, clarity of responses, and accuracy and pertinence of responses. The committee will make recommendations based on observed functionality including scope of topics, tone, speed, diction, frequently asked question (FAQ) verbiage for maximum clarity, and any other areas of system enhancement.
- **Issue 41899: IRS Navigation Guide and IRS Telephone Numbers Link** - The committee made two recommendations that would help callers get to the right area more quickly. Issue 1: the committee recommended adding the telephone Navigation Guide to the IRS website. Individual taxpayers could then utilize the guide in preparing for their call to the 1-800-829-1040 phone number. The IRS currently provides a similar tool for tax professionals to prepare for calls to the practitioner line. The committee believes the guide for individual taxpayers is a natural extension of this practice. Issue 2: the committee also proposed relocating the IRS Phone Numbers link to the IRS.gov website footer.

Issue 1 was adopted January 4, 2021; Issue 2 was not adopted.

# Outreach

## Outreach Committee

### Chair

Nina Tross, TAP National Vice Chair, Florida

### Members

Felecia Dixon, Notices and Correspondence, Missouri

M. Ryan Groff, Special Projects, Massachusetts

Joe Magyar, Tax Forms and Publications, Florida

Pamela Memmer, Toll-Free Phone Lines, Indiana

Charles Simineo, Taxpayer Assistance Centers, Wyoming

Leigh Ann Wood, Taxpayer Communications, South Carolina

### Designated Federal Officer

Terrie English, TAP Director, Texas

Cedric Jeans, Chief TAP East, Tennessee

### TAP Staff

Fred N. Smith, Jr., Senior Program Analyst, Washington, D.C.

Kevin Brown, Management Assistant, Washington, D.C.



The focus of the Outreach Committee is to raise the awareness of the TAP members of the many opportunities for the members to increase their outreach activities and meet their annual goals.

## Committee Work Scope

The focus of the Outreach Committee is to raise the awareness of the TAP members of the many opportunities for the members to increase their outreach activities and meet their annual goals. While taxpayer outreach is still limited to virtual activities, the Local Taxpayer Advocates (LTAs) are scheduling activities to meet their outreach goals and TAP members are invited to join the LTAs for any of those local events. For those TAP members who live in an area not covered by an LTA, the TAP member may be able to reach out to another LTA within their state or an adjacent state.

While it is the charter of TAP to help with systemic tax issues, we are also charged with getting out the word about TAP, recruiting volunteers, and providing a resource for public interaction.

TAP members are encouraged to contact their professional organizations with announcements about their activities with TAP; share the recruitment video and publications available in the Outreach Folder on TAPSpace; offer to provide short presentations on the purpose and importance of the TAP; the role of the LTAs, the LITCs, and the VITA program.

The Activity Reports are an important resource that is used by the TAP Staff to monitor the role of the TAP members; track individual outreach efforts – particularly those that are successful in reaching key individuals who are interested in TAP activities; and identify challenges of TAP members in fully meeting their TAP commitments. The monthly activity reports are also used to identify those who have excelled in their commitment to TAP for receipt of the Presidential Awards (gold, silver, and bronze), which are bestowed on those who have served their three-year term with TAP.

## Other Activities and Achievements

The monthly Outreach Committee meetings were the time when the vice-chairs offered an exciting exchange of ideas and achievements of the various committees in their outreach endeavors. Members are reaching out to the general public and other professionals through their elected officials, alumni organizations, local radio shows, university libraries, and Facebook.

Suggestions included: Sending emails to their federal and state elected officials, which will help to keep them aware of TAP and its relevance for taxpayers; and posting information about TAP on community bulletin boards to inform the public about the existence of TAP and the opportunities for taxpayers to make a difference. Volunteering to work the virtual exhibit hall at one of the IRS National Tax Forums is a great way to connect with other tax professionals.

If you are contemplating running for a public office or applying as a board member in other organizations include the information on your TAP activities and service to the American taxpayer. Several committee members are participating in the VITA workgroups, updating the publications for the upcoming tax season.

Are you an alumnus of a local university or trade school that accepts editorial comments for their magazine or newsletter? Maybe volunteer in the local SCORE office helping small business owners succeed in their business ventures. Think globally as well – Do you subscribe to publications or blogs that are geared towards Americans living overseas? All of these opportunities are to be considered when you are coordinating your outreach activities.

Reach out to your local radio and/or television shows. Many have an option to provide community events or information. Remember – any taxpayer is eligible to apply to serve on TAP.

And don't forget Facebook, Twitter, or LinkedIn – share the postings from the Taxpayer Advocate Service which appear regularly. The TAP is moving from a Facebook group to a Facebook page at which time everyone will need to "Like" the new page.

And finally, the TAP members are looking at ways to increase the "curb appeal" of their message with timely quotes, interesting information or just with cute pictures to bring attention to their postings.

Several areas for which there have been proposed changes include expanding the utility of TAPSpace for the TAP staff and volunteers; hosting more social interaction through Zoom meetings; providing more networking opportunities for TAP volunteers outside of specific committee assignments; and expanding participation in the VITA program and the IRS National Tax Forums. The mentoring program that was initiated this year is also a great way to interact with new TAP members.

Whether it is to offer suggestions to enhance the outreach program through more coordination between the various committees, build on the success of the new mentorship program that was unveiled this year, or how to engage more of the public in the process of IRS/taxpayer interaction, all are welcome to participate. The TAP committees consist of members from all walks of life, and suggestions from outside the mainstream IRS channels are encouraged.

## Ongoing Work

The IRS issued a survey on topics to be included on the IRS.gov website and how best to group various tax issues into categories. All TAP members were urged to participate. The survey takes about 15 minutes or so to complete, but it is a way to have direct input into the redesign of the IRS website to facilitate ease of access. Many tax professionals will start any tax research venture through Google, as it is more efficient than starting with the IRS.gov website. With the avalanche of information as a result of COVID-19 and the multitude of IRS FAQs, it can be daunting trying to wade through all of the information on the website.

The Outreach Committee is also exploring a system to offer other volunteer endeavors once a TAP member's three-year term has expired. It is a very rewarding experience to be able to directly see the benefits to taxpayers of the work that we do. Some members have expressed an interest in pursuing other volunteer opportunities once their TAP term has concluded. We are looking for any suggestions for possible resources and opportunities.

For those interested in continuing with service to the taxpayer after their term on TAP has expired, there are several options available. The VITA sites are all looking for volunteers to help taxpayers with filing an accurate and timely return. There is no fee to the eligible taxpayers using this service. The LITCs are looking for volunteers to help with intake and other non-legal services. And there are a couple of committees at the national level; the Electronic Tax Administration Advisory Committee (ETAAC) and the Internal Revenue Service Advisory Council (IRSAC), which look to volunteers from the professional community.

First- and second-year TAP members are reminded to keep up their outreach activities during the transition months of November through January, as those hours will be collected during the new TAP year. Stay in touch with your LTAs as they schedule more outreach functions, especially as we go into the new tax year. Work with your networking groups to get out the word about TAP and look for outreach opportunities.

As our year winds down to the final months, it has been my privilege and joy to serve as Vice-Chair of TAP and the chair of the Outreach Committee. Personally, it has provided me with the opportunity to assist taxpayers and provide them with the resources needed to resolve their tax issues.



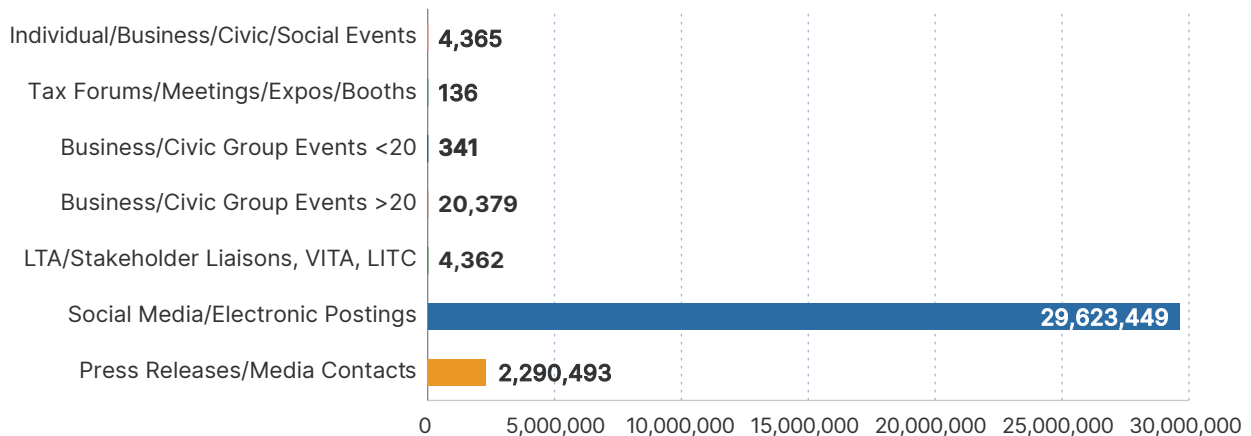
I look forward to continuing to work with TAP during the final year of my term assisting with work on various issues, community outreach, and other volunteer opportunities.

## Outreach Summary

TAP members conduct outreach in a variety of venues. These included the five virtual National Tax Forums held July 20 - August 19, professional organizations' online meetings, service club meetings via Zoom/Google Meet, one-on-one phone discussions with taxpayers, media outlets, press releases, and various social media. Members also met with individuals running for or currently holding local, state, and national political offices.

The use of social media has proven to be a great outreach tool, and members use social media outlets to share the TAP mission. In 2021, TAP members reported 1,880 hours on outreach activities, reaching a total audience of 31,943,795 individuals. In Figure 8, these events are classified into seven major categories meant to convey the scope of each type of outreach activity. Due to COVID-19, outreach was primarily limited to media and social media activities.

**Figure 8, 2021 Outreach Reported Audiences**





**Press Releases/Media Contacts, Interviews** — Local newspapers and radio stations may contact members to discuss their appointment to TAP or the work of TAP. It is likely the audience reached is larger than reported due to the difficulty in determining the audience from these activities. Often newspaper readership or subscription information is not reported.

**Social Media and Other Electronic Postings** — Members use social media, such as LinkedIn, Twitter, Instagram, and Facebook, to let others know about TAP. Other members choose to monitor these and similar sites or specific forums and blogs to identify current and emerging taxpayer issues. Members also take advantage of electronic newsletters published by professional groups and firms. It is difficult to accurately report individuals reached through these efforts as members of social media communities forward information posted by TAP members. These two segments are primarily one-way communication but reach a far larger audience and are the most efficient methods of outreach as determined by numbers reached for volunteer hours provided to reach taxpayers.

**LTAs/Stakeholder Liaisons/VITA/Other IRS** — Some LTAs and Stakeholder Liaisons actively seek out working relationships with TAP members and encourage their participation in meetings and activities such as meetings with congressional staff and tax practitioners. TAP members listen for issues that can be brought to TAP, give presentations, or otherwise participate in the meetings or activities. Several TAP members are active in VITA and LITCs.

**Large Business/Civic Groups > 20** — TAP members are invited to participate and actively solicit opportunities to “tell the TAP story” to business or civic groups with memberships presumed to be more than 20. These groups might include professional or trade organizations, chambers of commerce, homeowner associations, senior centers, nonprofit organizations, and state or local government boards or commissions. If travel is involved, it is included in the reported time.

**Small Business/Civic Groups ≤ 20** — This is similar to the above category but is for groups where the membership is presumed to be 20 or fewer. It can include book clubs, local investment clubs, women’s clubs, executive committees, and local boards and commissions.

**Tax Forums/Annual Meetings/Expos** — These opportunities present themselves less frequently but tend to provide larger audiences than most meetings with individuals focused on the improvement of taxpayer service. TAP members may participate by staffing a booth or by speaking about the TAP mission and activities. When distance, schedules, and budgets permit, the members attend the IRS National Tax Forums, National Taxpayer Advocate Forums, and statewide or regional conferences.

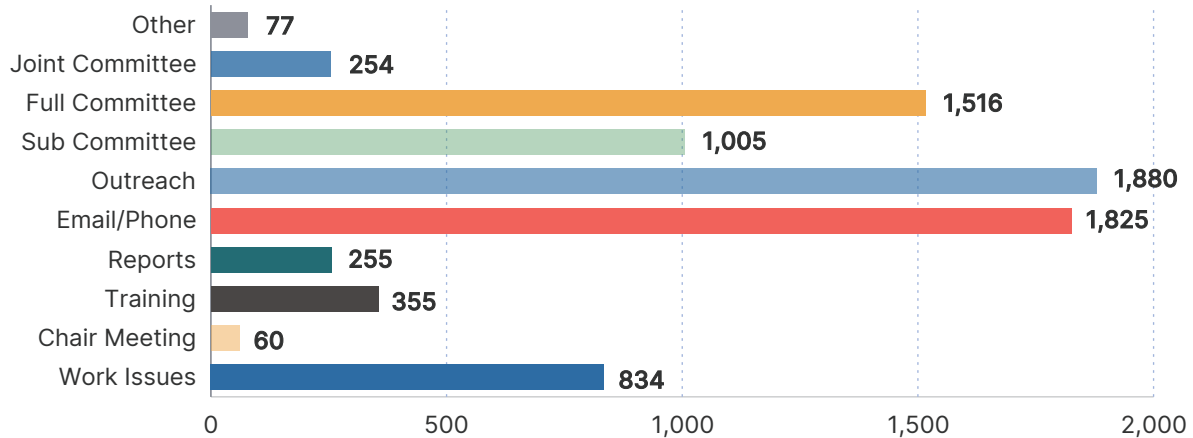
**Individual/Business/Civic Social Events** — This category represents various types of networking, from a business luncheon to a chat with a neighbor or coworker about TAP. It could be a small group such as a neighborhood block party or a one-on-one meeting with a city council member; however, the personal nature of this type of outreach tends to generate more TAP issue submissions than any other.

## Annual Summary of TAP Member Activity

TAP volunteers submit a monthly activity report showing volunteer hours worked on various types of activities. These reports were reviewed, and the hours and activities were organized into categories. TAP members reported a total of 8,062 volunteer hours devoted to TAP activities in 2021. Because of the inherent inaccuracy in reporting hours worked, these hours represent the minimum number of volunteer hours. A description of the major activities and the hours devoted to these major activities are shown in Figure 9.

Attended by all TAP members, the annual face-to-face meeting was held virtually over two days, which included a full day of training about TAP and IRS issues that volunteers need to be successful. The remaining time was spent in committee organization, such as the election of lead persons, subcommittee and screening committee assignments, the establishment of meeting times and other administrative details and beginning the work of the committee. This work included briefings from IRS program owners about issues the committee will be working on during the year. The hours reported for the face-to-face meetings account for many of the volunteer hours listed above.

**Figure 9, 2021 Reported Hours Per Activity Reports**





### Joint Committee

The Joint Committee is the governing body of TAP and includes the TAP chair and vice chair, along with the chair of each of the established project committees. The Joint Committee meets monthly to review the work completed by the project committees and once each year to review the future direction of TAP and to establish coming year TAP priorities.



### Committee

Each TAP volunteer is assigned to one of six established committees. Members may also participate in two internal committees (Internal Communications and Outreach), as well as ad hoc committees that may be formed during the year.



### Subcommittee

Most of the committees use a subcommittee structure to accomplish their work. Each subcommittee meets administratively in addition to its main committee. Established committees have a screening committee that meets separately to review potential new issues. Both the established committees and the Joint Committee have quality review subcommittees.



### Outreach

Outreach is an integral part of the TAP mission. Outreach includes a variety of activities designed to provide opportunities to listen to taxpayers and identify taxpayer issues and ultimately to propose recommendations to improve IRS service to taxpayers and increase customer satisfaction.



### Email/Phone

Aside from the annual face-to-face meeting and outreach activities, all TAP interactions occur via email or phone. The time spent interacting with other members not specifically allocated to other activities is reported in this category.



### Reports

This includes the time each TAP member spends completing his or her monthly activity reports and other reporting requirements. Other reporting requirements such as newsletter articles and chair reports are categorized under this heading.



### Training

Hours reported in this category reflect training meetings conducted during the year to train new members and educate members about issues facing taxpayers. It also includes time spent by both mentors and new TAP member mentees to assist them in integrating in the TAP organization.



### Chair Meeting

This category is used for meetings between chairs and vice chairs of a single committee or the chairs and vice chairs of committees working together on a project to coordinate activities or address concerns and challenges.



### Working Issue

TAP members use this category to report the time they spend working separately or as part of a group in research, discussion, and consideration and development of proposals and the time spent drafting recommendations and related reports.

# Internal Communications Committee

## Chair

Christine Scott, Hawaii

## Members

Paul Berlage, Ohio (Vice Chair)

Bradford Folta, Jr., Minnesota

Kenneth Lewis, New York

Donna Patterson, Washington

Cynthia Pinkney, Texas

Rene Tiongquico, Washington, D.C.

## Designated Federal Officer

Terrie English, TAP Director, Texas

Susan Jimerson, Chief TAP West, Washington

## TAP Staff

Matthew O'Sullivan, Program Analyst, California

Kevin Brown, Management Assistant, Washington, D.C.



The Internal Communications Committee (ICC) brainstorms and explores ideas pertaining to social media and other general methods to improve communication between panel members.

## Committee Work Scope and Recommendations

The Internal Communications Committee (ICC) brainstorms and explores ideas pertaining to social media and other general methods to improve communication between panel members. The newsletter *OnTAP* is a publication distributed exclusively during the months in which the TAP is active. The ICC oversees the newsletter's editing and completion.

## Activities and Achievements

As a result of the changes to TAPSpace in 2020, the ICC was asked to review the user guide. With the assistance of staff, the ICC solicited feedback from TAP members, assessed issues, and made revisions based on its findings. The ICC reviewed proposed design changes for the Annual Report

and its cover, the first in several years. After a meeting to review revisions, the committee presented the design changes, and recommended cover design to the Joint Committee in November. The recommended cover design was accepted by the Joint Committee.

The TAP Facebook group was officially archived and replaced with a Facebook page. This will allow TAP to continue to inform the public of TAP activities with a lower risk of offensive public posts and comments. An Instagram account was also created for TAP.

### **Ongoing Work**

Due to the ongoing changes to TAPSpace, the user guide is expected to be reviewed for the new TAPSpace functionality and any concerns or issues TAP members bring to the committee.

# TAP Special Events and Activities

## 2022 TAP Leadership Elections



Martha Lewis was elected to serve as the 2022 National TAP Chair. Ms. Lewis, a Colorado resident, served as the 2021 Chair and member of the Tax Forms and Publications Committee. She has worked diligently with her committee for the past two years on hundreds of tax forms and publication issues/suggestions from the public and the IRS. She was also the 2021 Chair for the TAP Mentor Program. Ms. Lewis has a vision for the 2022 TAP year. That vision includes building stronger teams, including education and social time, expanding the mentor program to all members, and enhancing member participation. She looks forward to serving with her 2022 National Vice-Chair, Eugene Lillie. Together they plan to have a fruitful and productive upcoming year.

Eugene “Gene” Lillie was elected to serve as the 2022 National TAP Vice-Chair. Dr. Lillie, a New Jersey resident, served as the Chair and member of the Taxpayer Assistance Center Improvements Committee in 2021. Gene also attended several sessions identifying underserved citizens. Gene shares Martha’s vision of increasing opportunities for promoting TAP outreach, mentoring new TAP members, and reaching out to underserved communities by expanding the presence of TAP in the United States and abroad.

## New Member Appointments for 2021



The IRS recommended, and the Department of the Treasury approved, the selection of 24 new members to serve on the Taxpayer Advocacy Panel for 2021.

The new TAP members joined the returning members to round out the panel of 67 volunteers for 2021. The new members were selected from a pool of approximately 300 interested individuals who applied during an open recruitment period last spring and from alternate members who applied and were approved in prior years.



... increasing opportunities for promoting TAP outreach, mentoring new TAP members, and reaching out to underserved communities by expanding the presence of TAP in the United States and abroad.

### 2022 TAP Recruitment Drive



Each year, one third of TAP members rotate off the panel as their three-year term ends. As a result, TAP recruits to fill vacancies for the upcoming year. This year TAP accepted applications for the 2022 panel resulting in recommendations for new members and alternates being presented to the IRS Commissioner and the Department of the Treasury for approval. In addition, the candidates were selected through a competitive process. The new TAP members will join returning members and previously approved alternates to round out the panel of around 70 volunteers for 2022.

### TAP Members Continue to Be a Listening Post at IRS Tax Forums



As previously mentioned, TAP supported the IRS National Tax Forums with our virtual booth. There, we were able to share information about our program and functions. In addition, TAP volunteers listened to concerns that tax professionals had and identified grassroots issues that the panel could explore. We sent visitors to our [ImproveIRS.org](https://www.improveirs.org) website, allowed them to download our materials, including our 2020 Annual Report, and to interact with one or more of our 20 TAP member volunteers who facilitated the virtual booth. In this environment, visitors were able to ask questions as they would if they had been standing in a hallway at an in-person tax forum.

# Letter from the Incoming Chair

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I am very honored and excited about serving as the upcoming TAP Chair for 2022. As TAP comes into a new year, I would be remiss if I did not look back at what has been accomplished by all the volunteer TAP members over the past years. The past work by TAP members has paved the way for our future endeavors. TAP members ensure that taxpayers receive the service and satisfaction they deserve from the IRS. Over the past two years as a TAP member, I have seen the IRS respond positively to many of TAP's referrals. These IRS responses have resulted in improving the taxpayer experience.

As TAP members, our mission is to listen to the taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customers satisfaction. We are another avenue to assist the IRS in listening to the recommendations from taxpayers. If we look at the past and all that TAP has accomplished, it's truly amazing. We still have a lot of work to do, especially in the area of taxpayers understanding what we do and how we can help them.

One of the key elements of our organization is outreach. Reaching out to our communities and tax professionals is something every TAP member has agreed to accomplish. I am excited to see how our outreach will expand over the coming year. I know that my leadership partner, Gene Lillie, 2022 TAP Vice Chair, has many plans for outreach efforts in the coming year. TAP members are empowered to accomplish outreach and explain the mission of TAP and how we can facilitate and champion those taxpayer issues, ideas, and suggestions to the IRS is something that is a passion for me and the TAP membership. We are here for the taxpayer, whether stateside or international.

I would like to recognize the amazing TAP staff. These are employees of the IRS that work diligently to provide TAP members with the information, tools, and resources necessary to sustain the work of our committee in order to produce accurate and timely referrals. Our panel cannot provide its best without these dedicated employees.

As I prepare to serve in 2022, I would like to say goodbye to the graduating members who just completed their three-year term with TAP. These members leave behind a legacy of integrity and high standards that will not be forgotten. As we move into the new year, I look forward to working with those TAP members who are continuing and with the new members that will be added this coming year. What an exciting time this is.

**Martha J. Lewis**  
2022 National TAP Chair



# Appendix A: Taxpayer Advocacy Panel Members

MEMBER	STATE	PROJECT COMMITTEE
Akil, Jamila*	Illinois	Taxpayer Assistance Centers
Analitis, Hercules	Illinois	Taxpayer Communications
Anthony, Patricia	Texas	Taxpayer Communications
Avery, Michael	Puerto Rico	Special Projects
Bell, Marlon	Texas	Taxpayer Communications
Berlage, Paul	Ohio	Notices and Correspondence
Besson, Denise	Michigan	Taxpayer Communications
Bowser, Shani*	Pennsylvania	Notices and Correspondence
Brock, Laurie	Oregon	Special Projects
Brown, Hodari*	Michigan	Taxpayer Communications
Brown, Patrice*	New York	Taxpayer Assistance Centers
Burris, Donna	New York	Toll-Free Phone Lines
Buttonow, James	North Carolina	Taxpayer Communications
Daley, Tor	Alaska	Tax Forms and Publications
Dixon, Felecia	Missouri	Notices and Correspondence
Donovan, Edward	North Carolina	Taxpayer Assistance Centers
Edelen, Joseph	South Dakota	Toll-Free Phone Lines
Fitzherbert, Ronald	New Mexico	Notices and Correspondence
Flakes, Terrill	Georgia	Notices and Correspondence
Folta Jr., Bradford	Minnesota	Notices and Correspondence
Funair, Lindsey*	Florida	Taxpayer Communications
Gentile White, Kristin	Arizona	Tax Forms and Publications
George, Philip	Utah	Taxpayer Assistance Centers
Gray, Gina	Oklahoma	Special Projects
Green, Rita	Tennessee	Taxpayer Communications
Groff, Matthew	Massachusetts	Special Projects
Havey, Dorothy*	Maine	Special Projects
Hughes, John	Tennessee	Special Projects

\* Resigned during the TAP year

MEMBER	STATE	PROJECT COMMITTEE
Jones, Charles	Florida	Notices and Correspondence
King, Paula	Kentucky	Taxpayer Assistance Centers
Kinley, Matthew*	California	Special Projects
Leatham, Daniel	Massachusetts	Taxpayer Assistance Centers
Lewis, Kenneth	New York	Taxpayer Assistance Centers
Lewis, Martha	Colorado	Tax Forms and Publications
Lillie, Eugene	New Jersey	Taxpayer Assistance Centers
Lin, Ai	California	Taxpayer Communications
Magyar, Joseph*	Florida	Tax Forms and Publications
Memmer, Pamela	Indiana	Toll-Free Phone Lines
Metzler, Richard*	Nevada	Notices and Correspondence
Mills, Cynthia	Pennsylvania	Tax Forms and Publications
Mistick, Thomas*	Idaho	Tax Forms and Publications
Moretti, Robert	Montana	Special Projects
Parker, T. Renee	New York	Notices and Correspondence
Patterson, Donna	Washington	Taxpayer Communications
Pinkney, Cynthia	Texas	Toll-Free Phone Lines
Price, Andrea	Ohio	Toll-Free Phone Lines
Ramirez, Jon	Kansas	Tax Forms and Publications
Randall York, Tracey	California	Taxpayer Communications
Rice Jr., Lacy	Kentucky	Toll-Free Phone Lines
Sa, Ying	Iowa	Taxpayer Assistance Centers
Scott, Christine	Hawaii	Tax Forms and Publications
Shepherd, Kimberly	Louisiana	Notices and Correspondence
Simineo, Charles	Wyoming	Taxpayer Assistance Centers
Smith, April	Alabama	Toll-Free Phone Lines
Smith, Brandon	Maryland	Special Projects
Smith, Leonard*	Arkansas	Notices and Correspondence
Snyder, Laura	International - France	Special Projects
Thurston, Joanne	Georgia	Taxpayer Communications
Tiongquico, Rene	Washington, D.C.	Toll-Free Phone Lines
Tross, Nina	Florida	Taxpayer Assistance Centers
Usseglio, James*	New Hampshire	Tax Forms and Publications
Vetter, William	Texas	Special Projects
Villella, Sandy*	California	Tax Forms and Publications

\* Resigned during the TAP year

MEMBER	STATE	PROJECT COMMITTEE
Weigel, Lucinda	Virginia	Tax Forms and Publications
Wilson, Jessica	Mississippi	Taxpayer Assistance Centers
Wood, Leigh Ann	South Carolina	Taxpayer Communications
Yoon, John*	California	Toll-Free Phone Lines

\* Resigned during the TAP year

# Appendix B: Taxpayer Advocacy Panel IRS Staff

NAME	POSITION TITLE	LOCATION
Terrie English	TAP Director	Texas
Kevin Brown	Management Assistant	Washington, D.C.
Kudiratu Usman	Program Analyst	Washington, D.C.
Lisa Billups	Program Analyst	Texas
Gilbert Martinez	Program Analyst	Texas
<b>TAP East</b>		
Cedric Jeans	TAP Program Manager	Tennessee
Robert Rosalia	Program Analyst	New York
Antoinette Ross	Program Analyst	Washington, D.C.
Fred Smith	Program Analyst	Washington, D.C.
<b>TAP West</b>		
Susan Jimerson	TAP Program Manager	Washington
Annie Gold	Management Assistant	Texas
Conchata Holloway	Program Analyst	Texas
Rosalind Matherne	Program Analyst	Washington, D.C.
Matthew O'Sullivan	Program Analyst	California

# Appendix C: TAP Leadership and Committee Assignments

TAP MANAGEMENT	LOCATION
Terrie English, Designated Federal Officer	Texas
Cedric Jeans, Chief, TAP East	Tennessee
Special Projects	
Taxpayer Forms and Publications	
Notices and Correspondence	
Susan Jimerson, Chief, TAP West	Washington
Taxpayer Communications	
Taxpayer Assistance Center Improvements	
Toll-Free Phone Lines	

# Appendix D: Acronyms

<b>AM</b>	Accounts Management
<b>CC:EEE</b>	Chief Counsel: Employee Benefits, Exempt Organizations, and Employment Taxes
<b>DFO</b>	Designated Federal Officer
<b>EFTPS</b>	Electronic Federal Tax Payment System
<b>EITC</b>	Earned Income Tax Credit
<b>FACA</b>	Federal Advisory Committee Act
<b>FAQ</b>	Frequently Asked Questions
<b>FBAR</b>	Report Of Foreign Bank & Financial Accounts
<b>FY</b>	Fiscal Year
<b>ICC</b>	Internal Communications Committee
<b>IRA</b>	Individual Retirement Accounts
<b>IRA/SEP/SIMPLE</b>	Individual Retirement Accounts/ Simplified Employee Pension/Savings Incentive Match Plans for Employees of Small Employers
<b>IRC</b>	Internal Revenue Code
<b>IRS</b>	Internal Revenue Service
<b>ITIN</b>	Individual Taxpayer Identification Number
<b>JC</b>	Joint Committee
<b>LITC</b>	Low Income Taxpayer Clinic
<b>LTA</b>	Local Taxpayer Advocate

<b>NCC</b>	Notices and Correspondence Committee
<b>NTA</b>	National Taxpayer Advocate
<b>PIN</b>	Personal Identification Number
<b>POA</b>	Power of Attorney
<b>PSA</b>	Public Service Announcement
<b>QCD</b>	Qualified Charitable Distribution
<b>SB/SE</b>	Small Business/Self-Employed
<b>SCORE</b>	Senior Core of Retired Professional Executives
<b>SME</b>	Subject Matter Expert
<b>SP</b>	Special Projects Committee
<b>SSN</b>	Social Security Number
<b>TAC</b>	Taxpayer Assistance Center
<b>TAP</b>	Taxpayer Advocacy Panel
<b>TAS</b>	Taxpayer Advocate Service
<b>TBOR</b>	Taxpayer Bill of Rights
<b>TCC</b>	Taxpayer Communications Committee
<b>TCE</b>	Tax Counseling for the Elderly
<b>TF&amp;P</b>	Tax Forms and Publications
<b>TFPL</b>	Toll-Free Phone Lines
<b>VC</b>	Vice Chair
<b>VITA</b>	Volunteer Income Tax Assistance
<b>W&amp;I</b>	Wage & Investment



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