

2008 Taxpayer Advocacy Panel Recommendations

TAP 208-4549	Immediate Intervention - Incorrect SSA-1099 Forms Issued		Status:	Referred to SAMS - Accepted	
Date Elevated to IRS:	1/8/2008	Date Counter Response to IRS:		Date Response(s) Received:	1/8/2008
Issue Statement:	According to an article in a local newspaper, the Social Security Administration mailed out approximately 2.7 million incorrect SSA-1099 forms. The person bringing this to TAP's attention was a former TAP member and worked at a VITA site. He expressed concern on how the volunteers would handle anyone who had received this incorrect form. He inquired about an official IRS notification.				
Goal Statement:	The goal of this action of immediate intervention is to alert the public as quickly as possible to the incorrect information being distributed by Social Security Administration.				
Proposal:	Due to the large population affected by this issue, the panel decided that an Immediate Intervention was the best solution.				
Response from:					
Response Notes:	<p>An IMMEDIATE INTERVENTION was requested on this issue via SAMS. The IRS developed and distributed the appropriate message to the public.</p> <p>This issue was brought to TAP's attention by a former panel member. It appeared to be a systemic issue that affected thousands of taxpayer. Area 2 elevated this to SAMS. The SAMS analyst assigned a project number and designated the issue as an immediate intervention due to the nature of the issue. An Alert was prepared for distribution to taxpayers and the issue was closed. Because the panel member submitted this both internally and externally, there were two SAMS numbers. Once it was realized that this was a duplication, I0028581 was closed. I0028667 was the SAMS project number.</p>				

TAP N08-5207	CP 220 DAT Scored		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	2/18/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Program Owner requested Document Assessment Tool (DAT) scores for CP 220. There are 2 versions of this notice.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	Subcommittee reviewed the notice (2 versions) and provided the program owner with the scores of the notice using the Documents Assessment Tool (DAT).				

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TAP N08-5206	CP210 DAT Scored		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	2/25/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Program Owner requests Documents Assessment Tool (DAT) score for CP210. There are 3 versions of this notice to be scored.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	Subcommittee reviewed the notice (3 versions) and provided the program owner with the scores of the notice using the Documents Assessment Tool (DAT).				

TAP 208-4628	Estimated Tax Package		Status:	Referred to SAMS - Accepted	
Date Elevated to IRS:	2/27/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	IRS decided to abandon its prior policy of mailing the estimated-tax package to those taxpayers who used a paid preparer, e-filed, or used commercial software to prepare their individual income tax returns for the previous year. IRS did not announce this change to the public or the practitioner community.				
Goal Statement:	The goal of this subcommittee is to explain why it continues to be in the best interest of IRS that the estimated tax instructions, including the worksheet, continue to be mailed to all individual taxpayers who are likely to be paying estimated tax.				
Proposal:	The TAP members who would like to see the immediate reinstatement of the policy of mailing a copy of the estimated tax instructions to all taxpayers expected to pay estimated tax, irrespective of whether they used a paid preparer, e-filed or used tax preparation software in preparing their return in a previous year.				
Response from:	Andrea D. Avazian, Analyst for SAMS				
Response Notes:	Andrea D. Avazian, Analyst for SAMS sent the TAP manager the following email - "At this time, Systemic Advocacy is closing its project on the 1040ES issue. The forms and instructions should be mailed out to all taxpayers except those that use a paid preparer. Any changes in future mailings will not occur until 2011 at which time TAS will be involved. Thank you for your input and insight into this project. /s/ Andrea D. Avazian, Sr. Technical Analyst, Office of Systemic Advocacy. SAMS has a project # P0028846, which was accepted 3/11/08.				

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TAP E08-4675	EITC-Revised Pub 3524		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	3/25/2008	Date Counter Response to IRS:		Date Response(s) Received:	3/25/2008
Issue Statement:	<p>Committee believes the complexity of the tax code related to EITC is a major barrier to participation and a cause of the reliance on paid preparers. Potential EITC recipients are also potential users of VITA services. The current volunteer Training and Ed toll is developed by Link & Learn. There are over 1,000 pages included in the Link & Learn process, and more than 100 of those pages are devoted to EITC. The panel finds it difficult to expect a volunteer to process and retain this much info and we seriously doubt if there are many professionals that can do so either Additional resources for professional training include Pub 596(60pgs) Pub 678(42pgs) and Pub 4012(15pgs). In addition there are six major tax credits involving children, and the definition of a "Qualifying Child" is different for each credit.</p>				
Goal Statement:	<p>The TAP EITC Committee members have modified the exhibit previously titled "EITC on a Page" by making it more consistent with Pub 3524. Therefore revising the current Pub 3524. Since the existing pub is readily available.</p>				
Proposal:	<p>The TAP EITC Committee members have modified the exhibit previously titled "EITC on a Page" by making it more consistent with Pub 3524. Therefore revising the current Pub 3524. Since the existing pub is readily available.</p>				
Response from:					
Response Notes:	<p>Clearly there is a need for a simplified approach to help recipients and volunteer preparers navigate simple returns and properly claim the EITC. Accordingly, the central feature of the committee's recommendation is the development of a tool we call "EITC on a Page". The IRS can then use this tool to standardize, simplify, modify, or expand the EITC discussion into a countless number of web based applications, training, education and outreach tools</p> <p>The EITC on a Page exhibit will be a condensed guide or simplified "cheat sheet" that allows a preparer, taxpayer, or potential EITC recipient to help identify eligibility of the EITC benefits - at a glance.</p> <p>The use of the EITC on a Page, however is far more comprehensive than a training tool and its use is expected to yield tremendous benefits for the working poor. If properly marketed, it will lead to specialized outreach opportunities that will get EITC benefits to the un-served and underserved low income taxpayers across America. It will offer a simplified way of communicating EITC eligibility requirements, and work as a response to the early id of errors and fraud.</p>				

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TAP F08-4642	Publication 17 Linking to Additional Publications		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	3/25/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/1/2008
Issue Statement:	TAP was asked for input on what additional publications should be linked to Publication 17 and what publications need revision.				
Goal Statement:					
Proposal:	In submitting the suggestions of pubs to be linked to Pub 17 and what pubs need revision, limit responses to the top 5 publications for each category.				
Response from:					
Response Notes:	<p>Members of the Ad Hoc Committee recommend that the IRS consider inserting hyperlinks in digital versions of the following publications in addition to Publication 17, your Federal Income Tax.</p> <p>Publication 225, Farmer's Tax Guide Publication 334, Tax Guide for Small Business Publication 519, U.S. Tax Guide for Aliens Publication 590, Individual Retirement Arrangements Publication 946, How to Depreciate Property</p>				

TAP F08-4578	Pub 4445D (Spanish) Listing of Forms and Publications		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	3/26/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/1/2008
Issue Statement:	For a listing of forms and pubs available in Spanish refer to Pub 4445D. Once a topic is identified, use Pub 910 to determine if there is an English product for that topic.				
Goal Statement:					
Proposal:	Establish a cross reference method for determining if Spanish information found in Pub 4445D is available in English using Pub 910.				
Response from:					
Response Notes:	The only comment was to actually place the forms and pubs on the IRS website under subtitle, "Spanish Forms and Publications" as a link directly on the main IRS website.				

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TAP 408-4484	Notice 163 Business Reminder		Status:	Closed	
Date Elevated to IRS:	4/7/2008	Date Counter Response to IRS:		Date Response(s) Received:	5/7/2008
Issue Statement:	The Internal Revenue Service (IRS) sends out notice CP-163 annually "to remind the taxpayer of a balance due of Tax, Penalty and Interest on a module that is has been in Currently Not Collectible (CNC) status (with closing code 12 or 24-32) for at least 65 cycles" (quoted section from the Internal Revenue Manual). However, the notice begins with the phrase "Past Due Tax Statement," which can lead a taxpayer to believe that the annual reminder is a new attempt by the IRS to collect the balance due instead of the required annual reminder of the CNC status.				
Goal Statement:	To rephrase the wording and format of page 1 of the CP-163 notice so that it can be clearly understood as a reminder rather than an active bill.				
Proposal:	<p>NOTE: Attachment A is an example of the current page 1 of the CP-163 notice with colored highlights as detailed below. Attachment B is a mock-up of page 1 of the CP-163 notice including all of the proposed changes. Attachment C is an example of the current page 1 of the CP-71 notice. Attachment D is an example of the current page 2 of the CP-163 notice.</p> <ol style="list-style-type: none"> 1. In the title box on page 1 (yellow highlight on Attachment A), change the current phrase Past Due Tax Statement with the phrase Reminder: You owe past due taxes for. 2. Underneath the title box on page 1, change the current phrase Balance Due with the phrase Amount Owed. 3. Underneath the box detailing the past due forms and balances (pink highlight on Attachment A), indent all of the text as is currently done in the "Frequently Asked Questions" section on page 2 of the CP-163 notice (Attachment D) 4. Underneath the box detailing the past due forms and balances, add to, rewrite and reformat the current text so that it appears as follows (underlines show added or changed text): <p>Why am I getting this You have a past due tax for <insert year>. By law, we must tell you each notice? year how much you owe. What should I do? If you can make a payment:</p> <ol style="list-style-type: none"> 1. Make your check or money order payable to the United States Treasury (be sure to write your TIN or Social Security Number on your check). 2. Complete and detach the payment stub at the end of this notice. 3. Send the stub and you payment in the enclosed envelope. <p>If you can't pay the full amount owed:</p> <ol style="list-style-type: none"> 1. Pay as much as you can now. 2. Review the Payment Options listed on the back of this page. 3. Call us at 1-800-829-0115 if you want to discuss payment options for the amount not paid. <p>Reminder! If you don't pay the amount owed by <due date>, we will continue to add penalties and interest until the amount is paid in full.</p>				
Response from:	Frederick W.Schindler, Director, Collection Policy				
Response Notes:	In September 2007, Collection Policy initiated a request to redesign Notice CP 171 to match Notice CP 71C. The CP 171 is an Annual Reminder Notice for deferred accounts that have been placed in the collection queue. This action will also effect an improvement of Notices CP 160, 163, and 187 which share the same format as the CP 171. The changes will take effect on January 14, 2009.				

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TAP F08-4722	Instructions on Deductibility of Health Insurance Premiums on Form 1120S		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	4/24/2008	Date Counter Response to IRS:		Date Response(s) Received:	4/24/2008
Issue Statement:	Taxpayer states 1120S instructions, page 14 indicates to include health insurance premiums on Form W-2, box 1 and they may be deductible on Form 1040, line 29. Where is the information stating if the premiums are or aren't deductible?				
Goal Statement:					
Proposal:	Determine if information for deductibility of health insurance premiums for SE taxpayer, filing 1120S, is located or needed.				
Response from:	Robert A. Erickson, Tax Law Specialist, Forms and Publications				
Response Notes:	<p>Referred inability to find information defining if health insurance premiums were deductible for SE taxpayer filing 1120S and including the premiums on W-2 to the Tax Forms and Pubs Program Owner for review.</p> <p>Program Owner Response: This information is in Pub 535, Business Expenses, under Deducting Business Expenses. IRS will add a line to the 1120S instructions to refer the SBSE taxpayer to Pub 535, so they can get this information.</p>				

TAP F08-4724	Form 4029 and Non Recognition of Exempt Status of Amish		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	4/24/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/1/2008
Issue Statement:	Preparer states Amish clients fill out Form 4029, exempting them from SS tax, when they join the church and states that all it takes is a small mistake like missing \$20 or \$25 of interest on their return and a couple will receive a tax bill of \$ 2/3 thousand. This generates hours and hours of unnecessary time, paperwork and postage to try and get the IRS to understand no SE tax is due. Amish are located in in PA KY, VA, OH, WI, NY and other places.				
Goal Statement:	To provide information to appropriate IRS employees that filers of Form4361 or 4029 are not subject to SE tax.				
Proposal:	Although this segment of the population is small, they deserve a better quality of tax awareness, so that these things do not happen.				
Response from:	Robert A. Erickson, Tax Law Specialist, Forms and Publications				
Response Notes:	<p>Program Owner Response:</p> <p>We agree they should not get a notice. AUR tax examiners have been provided the correct guidance in handling returns in which Exempt-Form 4361 or Form 4029 is claimed. A message will be issued to each site to alert the sites of the concern raised by TAP. However, it would be very beneficial to National Office if more specific information is provided so that we can accurately determine how widespread the matter is or if it is limited to one of the six AUR sites or all of them. On an ongoing basis, we look for ways to improve our operations. Input from the taxpayers and other stakeholders is a major source for implementing change. The more detail we have, the better we are in making improvements.</p>				

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TAP F08-4740	Publication 4681, Cancellation of Debt Review		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	4/28/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/1/2008
Issue Statement:	TAP was asked to provide feedback on Pub 4681, Cancellation of Debt.				
Goal Statement:	Review Publication 4681, Cancellation of Debt.				
Proposal:					
Response from:					
Response Notes:	Four (4) pages of detailed comments were provided to the program owners regarding this new publication.				

TAP F08-4577	Review of Publication 4445D		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	4/28/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/1/2008
Issue Statement:	Review Pub 4445D format and content.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	Based on subsequent review of Pub 4445D, we do not recommend any changes at this time				

TAP 308-4785	Immediate Intervention - Ocala, FL TAC Phone # not working		Status:	Referred to SAMS – Accepted	
Date Elevated to IRS:	5/9/2008	Date Counter Response to IRS:		Date Response(s) Received:	5/8/2008
Issue Statement:	Taxpayer called asking for information on the Ocala, FL taxpayer Assistance Center office. She wanted to call and make an appointment. She said the phone number was not working. Analyst called and received a very strange message on the line.				
Goal Statement:	Have telephone in the Ocala, FL TAC office working properly.				
Proposal:	Assure the proper unit is contacted so the telephone line can be repaired. Submitted to SAMS system for immediate intervention.				
Response from:					
Response Notes:	This issue was brought to the attention of the TAP by a taxpayer seeking to find information on her economic stimulus. After looking in the Ocean City, MD telephone and dialing the number, she was connected with a pornographic recording. The TAP analyst called the same number, and got the same recording. An immediate intervention was submitted, resulting in SAMS issue I0029702. SAMS transferred the issue to Communications and Liaison for further research and corrections to be made.				

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TAP N08-4206	L3804 I3943 L3944 L3946 DAT Scoring		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	5/27/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Subcommittee will assist DPTs (Dynamic Project Teams) in rewriting notices.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	Subcommittee reviewed the four (4) notices and provided the program owner with the scores of the notice using the Documents Assessment Tool (DAT).				

TAP 408-4243	Notice of Deficiency		Status:	Closed, Proposal Accepted	
Date Elevated to IRS:	5/29/2008	Date Counter Response to IRS:		Date Response(s) Received:	8/1/2008
Issue Statement:	Taxpayer's are signing Statutory Notices of Deficiency without fully understanding that they are agreeing to the assessment as presented, as well as agreeing to not petition the Tax Court.				
Goal Statement:	Increase taxpayer understanding of the consequences of signing Statutory Notices of Deficiency.				
Proposal:	We recommend that the consent statements appearing before the "Your Signature" section of all versions of Statutory Notices of Deficiency, be put in bold lettering and that the font size be increased to the same size or a little larger than the "Your Signature" area. We also recommend sample language to read, "If you decide not to file a petition with the Tax Court and agree with the assessment of taxes, please sign the enclosed waiver form and return to us at the IRS address on the top of the first page of this letter." Finally, we recommend that all versions of Statutory Notices of Deficiency contain the same consent language.				
Response from:	Jodi Patterson, Director, Office of Taxpayer Burden Reduction				
Response Notes:	Currently leading a Commissioner initiative to take a comprehensive look at written communications. The task force will conduct a complete analysis of the language and processes involved in our written communications to identify gaps, overlaps, and areas for improvement. A fundamental driving force in looking at all aspects of the notice process and making recommendations will be the taxpayers' perspective. Your suggestion to clarify the consent language to ensure taxpayers make an informed decision when a Statutory Notice of Deficiency will be considered under this initiative.				

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TAP 108-4633	Social Security # on checks		Status:	Closed, Proposal Rejected	
Date Elevated to IRS:	5/29/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/8/2008
Issue Statement:	Eliminating the requirement for full Social Security numbers (SSNs) on checks sent to the IRS.				
Goal Statement:	To replace the requirement of putting the full Social Security number on checks sent to the IRS with only the last 4 digits.				
Proposal:	Change the instructions for all forms/vouchers now indicating "include your Social Security number on payment," to read "include only the last 4 digits of your Social Security number on payment." (Examples: Form 1040-V and 1040-ES.) In addition, the IRS should remove the stamped SSN from the endorsement block on the reverse side of the check.				
Response from:	Frankie Harrell, Policy Analyst, CAS, Program Coordination & Support				
Response Notes:	In August 2006, a white paper was prepared related to this recommendation (i.e., SSNs on checks). It was worked in conjunction with the Lockbox and Manual Deposit HQ areas. The white paper only addresses potential impact to payment processing if just the SSN is left off of a check. Our conclusion was if the SSNs (full or partial) are removed from documents, checks, or notices, Generalized Mainline Framework (GMF) and other systems would be negatively affected. Therefore, we do not agree with the recommendation (see Attachment - White Paper).				

TAP V08-4850	VITA-Training/Volunteers-2 Product Development - TaxWise		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	6/6/2008	Date Counter Response to IRS:		Date Response(s) Received:	6/6/2008
Issue Statement:	The Publication 3189 and 4012 (TaxWise products) need development and revision.				
Goal Statement:	To refine the content of TAXWise and ensure the accuracy of the e-file administrator and Volunteer Resource Guide.				
Proposal:	The refinement of the content of TAXWise and ensure the accuracy of the e-file administrator and Volunteer Resource Guide.				
Response from:					
Response Notes:	TAP member Pat Bryant participated with an IRS team in developing the Publication 3189, Volunteer E-File Handbook, and Publication 4012, Volunteer Resource Guide. Pat revised the Publication 3189, Volunteer E-File Handbook.				

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TAP V08-4851	VITA-Training/Volunteers-3 Product Development		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	6/6/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/1/2008
Issue Statement:	To refine the content and ensure the accuracy of the Site Coordinator Handbook (Publication 1084).				
Goal Statement:	Assure the revision of the Site Coordinator Handbook, Publication 1084.				
Proposal:	Working with IRS SPEC team a member of TAP will review and update Publication 1084.				
Response from:					
Response Notes:	Liz Colvin, TAP VITA Committee member, joined a SPEC team in reviewing and updating the Publication 1084				

TAP V08-4849	VITA-Training/Volunteers-1 Product Development - TEST		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	6/13/2008	Date Counter Response to IRS:		Date Response(s) Received:	6/13/2008
Issue Statement:	To develop and ensure the accuracy of the paper and electronic VITA/TCE testing material, as well as the testing of the TaxWise and TaxWise Online products used in teaching taxation to VITA volunteers				
Goal Statement:	The assigned team will assure the development and accuracy of paper and electronic VITA/TCE materials, Form 6744 and Publication 4189 and deliver the electronic product for posting on irs.gov by mid October and paper products by mid September.				
Proposal:	Assure the development and accuracy of online and paper materials.				
Response from:					
Response Notes:	Laura Criel, TAP VITA committee member, participated with the W&I SPEC TEAM				

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TAP B08-4677	Social Security Worksheet		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	6/17/2008	Date Counter Response to IRS:		Date Response(s) Received:	8/8/2008
Issue Statement:	To facilitate the calculation of the taxable portion of Social Security Benefits in order to 1) decrease the errors that IRS finds related to this calculation and 2) increase compliance and collect more revenue by reducing the complexity involved with this calculation				
Goal Statement:	To assist SB/SE in making the calculation of taxability of Social Security Benefits less burdensome to taxpayers using the Social Security worksheet in the Form 1040 Instructions.				
Proposal:	Since the IRS has found that the worksheet in the Form 1040 Instructions to be complex and burdensome to taxpayers, TAP members Rober Mull and Howard Margulies created a Power Point that would educate taxpayers on whether or not their Social Security benefits would be taxable and a chart that would simplify the calculation of the tax. The Office of Taxpayer Burden Reduction team examined these two products as did other IRS representatives.				
Response from:					
Response Notes:	<p>TAP was asked to give input into making the Social Security worksheet in the Form 1040 Instructions easier to calculate.</p> <p>The IRS appreciated the efforts of our Subcommittee members to improve the ease of calculating the taxable portion of the Social Security benefits by creating a Power Point and a chart that would educate and simplify the burden on taxpayers to figure any taxable portion of their benefits. In a teleconference call on June 18, 2008 all parties discussed the Power Point and chart. IRS found that these products would add to the complexity and burden of the calculation. Forms and Publications Division determined that the creation and production of these products would be more burdensome and costly to the IRS.</p> <p>The decision was made by all IRS parties to create a calculator for irs.gov to calculate the taxable portion of Social Security benefits.</p>				

TAP N08-4964	CP 15		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/1/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/1/2008
Issue Statement:	The committee was asked to score the CP 15 using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner asked that the CP 15 be scored. There were 3 versions of the notice (balancedue, overpayment and even). All 3 versions were scored using DAT.				
Response from:					
Response Notes:	DAT scores were provided to the program owner as requested.				

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TAP N08-4867	Direct Mail Marketing Plan		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/1/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/1/2008
Issue Statement:	Committee member was asked to discuss a document previously submitted by TAP team.				
Goal Statement:					
Proposal:	Subject Matter Expert wanted to discuss the prepared document with the team.				
Response from:					
Response Notes:	Only one committee member was remaining on the committee from the original team that prepared the Directo Mail Marketing Plan to the Program Owner. He spoke with the Subject Matter Expert and provided his knowledge of Directo Mail Marketing and how it could help citizens.				

TAP N08-4968	CP 22E		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/1/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/1/2008
Issue Statement:	The committee was asked to score the CP 22E using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner requested the CP 22E be scored.				
Response from:					
Response Notes:	The DAT scores were provided to the program owner as requested.				

TAP N08-4969	CP 78		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/1/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/1/2008
Issue Statement:	The committee was asked to score the CP 78 using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner requested that the CP 78 be scored.				
Response from:					
Response Notes:	DAT scores were provided to the program owner as requested.				

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TAP N08-4962	Form 886H series		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/1/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/1/2008
Issue Statement:	The committee was assigned the review and complete a DAT score on the Form 886H series, including Form 886H-HOH, Form 886H-DEP and Form 886H-EIC.				
Goal Statement:					
Proposal:	The program owner requested a review and DAT scoring on the Form 886H series.				
Response from:					
Response Notes:	The committee divided into teams to score the forms. They also met with the Subject Matter Expert to discuss their scores. On the Form 886-HOH they were asked to do additional work to provided more detailed corrections.				

TAP N08-4963	CP 14		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/1/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/1/2008
Issue Statement:	The committee was asked to score the CP 14 using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner asked that the CP 14 be scored using DAT.				
Response from:					
Response Notes:	DAT scores were provided to the program owners as requested.				

TAP N08-4971	CP 90		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/1/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/1/2008
Issue Statement:	The committee was asked to score the CP 90 using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner asked that the CP 90 be scored.				
Response from:					
Response Notes:	The program owner was provided with DAT scores on the CP 90.				

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TAP N08-4974	CP 108		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/1/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/1/2008
Issue Statement:	The committee was asked to score the CP 108 using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner requested the CP 108 be scored.				
Response from:					
Response Notes:	DAT scores were provided to the program owner on CP 108.				

TAP N08-4966	CP 15B		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/1/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/1/2008
Issue Statement:	The committee was asked to score the CP 15B using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner asked that the CP 15B be reviewed and scored.				
Response from:					
Response Notes:	DAT scores were provided to the program owner on the CP 15B.				

TAP N08-4967	CP 22A		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/1/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/1/2008
Issue Statement:	The committee was asked to score the CP 22A using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner asked that the CP 22A be scored.				
Response from:					
Response Notes:	DAT scores were provided to the program owner on the CP 22A.				

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TAP 208-4566	Taxpayer Options on Form Distribution		Status:	Closed, Proposal Partially Accepted	
Date Elevated to IRS:	7/7/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/19/2008
Issue Statement:	The IRS periodically mails Forms 940, Employer's Annual Federal Unemployment Tax Act (FUTA); 941, Employer's Quarterly Federal Tax Return; and W-3, Transmittal of Wage and Tax Statement, to employers. Many businesses prepare these returns electronically or employ outside tax preparers; consequently, a large number of IRS provided forms are discarded.				
Goal Statement:	Provide employers a choice to stop receiving mailed forms. Overall this should decrease costs for printing, postage and handling. It should also eliminate an apparent IRS inefficiency as perceived by some employers and preparers.				
Proposal:	Identify employers filing the stated employment returns electronically and provide them with a mechanism to opt-out of receiving mailed forms. (Suggested opt-out mechanisms include the IRS website, telephone, or return-mail notice.) Provide a notice to other affected employers that they may opt-out of receiving mailed forms if they begin filing employment returns electronically. An opt-in choice would be desirable for new businesses and perhaps other situations. In addition, employers requesting an EIN should be mailed forms until they opt-out or they begin filing electronically. Alternatively, an election could be added to the SS-4 application for an EIN.				
Response from:	Sue Sottile, Director, Tax Forms and Publications				
Response Notes:	<p>Submission Processing's Response: Security, privacy, and disclosure issues make the suggestion to allow a web-based ability to start/stop tax package mailings problematic. Application and system development costs could present additional barriers to implementation of the suggestion.</p> <p>Recently, the programming for the Form 941 tax package mailings was altered so only those taxpayers filing forms received through a tax package mailing or a return printed off of the internet website will receive a tax package the following quarter. Filers of Form 941 from all other sources (paid preparer, computer software, over the counter, etc.) do not receive a tax package from the IRS the following quarter. This change should address the suggester's concerns regarding unnecessary tax packages.</p>				

TAP 608-4227	Request to Speak to a Supervisor		Status:	Closed, Proposal Accepted	
Date Elevated to IRS:	7/7/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/31/2008
Issue Statement:	The Internal Revenue Service (IRS) does not have a consistent written policy for handling requests to speak with a supervisor that are received in IRS call sites.				
Goal Statement:	Ensure taxpayer rights are protected.				
Proposal:	<p>Create a consistent, written policy for all IRS call sites for handling requests to speak with a supervisor. When a caller asks to speak with a supervisor, the caller should be given a supervisor without delay when the request is made. A supervisor should attempt to resolve the matter at that time, or at minimum the supervisor should take notes on the situation and offer to investigate and return the call within a specified period of time.</p> <p>Items which should be included in the policy include, but are not limited to, the following:</p> <ol style="list-style-type: none"> 1. If a caller requests to speak to a supervisor, the caller will be referred to a supervisor. 2. If the supervisor is available, the employee should attempt to get the supervisor on the line with the caller at that time, not at a later time. 3. If the employee's supervisor is not available, the employee should secure a "best time" 				

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	to return the call within a four hour window. 4. The call should be returned within the next 24 hours by a supervisor.
Response from:	Jane E. Looney, Director, Accounts Management
Response Notes:	Though current procedures address the need to honor requests to speak to a supervisor in a expeditious manner, we agree that, given this feedback from the TAP, we will make modification to strengthen the instructions for toll-free employees. We will create a consistent written policy for the handling of request to speak with a supervisor, with an expected implementation date of October 1, 2008.

TAP N08-4868	Letter 4384C		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/7/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/7/2008
Issue Statement:	W&I requested a review of the Letter 4384C.				
Goal Statement:					
Proposal:	The Notice Reviewer requested a quick turnaround review of the Letter 4384C.				
Response from:					
Response Notes:	The team provided feedback on the Letter 4384C within 3 business days.				

TAP 608-4406	Audits-Scheduling the Appointment		Status:	Closed, Proposal Accepted	
Date Elevated to IRS:	7/7/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/7/2008 4/9/2009
Issue Statement:	The current language in Internal Revenue Manual 4.10.2.7.4 (08-01-2007) is ambiguous regarding the time frame to hold the initial interview. There is no minimum amount of time for the taxpayer and/or representative to prepare for the initial interview.				
Goal Statement:	To ensure that that the initial examination takes place at a reasonable time and place convenient for both the taxpayer and the IRS.				
Proposal:	We recommend that the IRS change its current Internal Revenue Manual section 4.10.2.7.4 (08-01-2007) to include the statement attached and to notify IRS examiners of the change.				
Response from:	Monica L. Baker, Director, Examination SBSE				
Response Notes:	<p>We will consider your recommended change to Internal Revenue Manual 4.10.2.7.4, Scheduling the Appointment: "The examiner should make all reasonable efforts to contact the taxpayer by telephone within fourteen (14) days of the first action on the case. During the call the examiner should schedule the first appointment with the taxpayer no sooner than ten (10) business days from the date of the call except by the request of the taxpayer."</p> <p>We will evaluate the benefits and barriers identified in your recommendation, as well as the potential impact the change would have on the examination process.</p> <p>Internal Revenue Manual 4.10.2 Pre-Contact Responsibilities is one of several Examination IRMs which are scheduled for update. The concerns expressed in the TAP Committee recommendation number TAP 608-4406 Audits-Scheduling the Appointment for a change in IRM 4.10.2 has been incorporated into the recommended changes noted below.</p>				

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	<p>In a typical field examination the taxpayer is initially contacted by either telephone or by letter asking the taxpayer to call the examiner. During the initial conversation with the taxpayer the examiner will discuss among other things, Publication 1, Your Rights as a Taxpayer, the initial issues, availability of the books and records and determine a date for the initial appointment. The initial conversation with the taxpayer is followed up with Letter 3253, Taxpayer Appointment Confirmation Letter and Form 4564 Information Document Request.</p> <p>The examiner is granted the flexibility to use their professional judgment in setting the initial appointment at a mutually agreed upon time and place in order to begin the examination. To emphasize this concept we are proposing a modification to IRM 4.10.2.7.4(1)(b) to read:</p> <p>“ Establish a reasonable time and place for the initial appointment that is convenient to both the taxpayer and the Service and to identify the person(s) to be present at the initial interview.”</p> <p>All suggestions for improving the examination process are appreciated. Thank you for submitting your suggestion.</p>
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TAP C08-3717	2008 TAP New Member Survey		Status:	Closed, Proposal Implemented	
Date Elevated to IRS:	7/16/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	There is no existing method of determining the effectiveness of orientation on new TAP members.				
Goal Statement:					
Proposal:	Conduct a survey of new members to capture their suggestions regarding their orientation as new TAP members.				
Response from:					
Response Notes:	A survey was conducted of new TAP members regarding their experience of orienteering as new TAP members.				

TAP 308-4550	Hidden Cost of Free E-filing		Status:	Closed, Proposal Accepted	
Date Elevated to IRS:	7/21/2008	Date Counter Response to IRS:		Date Response(s) Received:	8/25/2008
Issue Statement:	After a taxpayer has partially completed their tax return, the software issues a notice that there will be a fee. Depending on the software vendor used, the taxpayer has either not read the specific qualifications for free e-filing and unintentionally violated a free file condition or the taxpayer has entered information that generates a form that does not qualify for free filing. The taxpayer is not always notified up front prior to beginning the process as to what information other than income, age and state may cause a fee to be generated.				
Goal Statement:	Modify the free e-filing vendor selection process so that a taxpayer may select a vendor that suits their particular situation and to alert the taxpayer that there may be a charge depending on the forms that may be generated.				
Proposal:	<p>Modify the introduction instructions on the IRS web site portal to strongly suggest, but not require, the taxpayer to use the IRS selection software to help him select the software best suited for his particular situation (age, state, income level, types of income, credits, etc).</p> <p>Require vendors to notify the taxpayer of any options which may result in a fee prior to starting the filing process.</p> <p>Require vendors to post instructions as to how the taxpayer may get help in using the vendors'</p>				

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	<p>product.</p> <p>Those forms (i.e. Form 1040, Schedule C (Profit or Loss From Business [Sole Proprietorship], Schedule E (Supplemental Income and Loss), etc.) or processes (printing a hard copy) requiring a fee, will generate a "pop up" text or message upon the taxpayer's selection of that form or process. The taxpayer is notified upfront he/she has selected a forms or process which requires a fee.</p>
Response from:	David R. Williams, Director , Electronic Tax Administration
Response Notes:	<p>Agreement that steps need to be taken to make taxpayers more aware of the qualifications for the Free File Program. IRS is working closely with the Free File Alliance to increase disclosure of the forms and schedules that are and are not provided by their software programs. Also working on enhancements to IRS.gov, "Guide Me to A Company" utility.</p> <p>Charging a fee for printing the return is a violation of the IRS/Free File agreement. ETA is interested in further discussing the results of TAP's test return scenarios.</p> <p>Free File companies are required to clearly list customer service options and must provide taxpayers a method to obtain the status of their federal return. For the 2009 filing season, the IRS will work with Free File companies to ensure they predominantly display customer service links.</p>

TAP 308-4404	Waive Fee for Returns		Status:	Closed, Proposal Accepted	
Date Elevated to IRS:	7/21/2008	Date Counter Response to IRS:		Date Response(s) Received:	8/12/2008
Issue Statement:	Internal Revenue Service (IRS) presently charges for a copy of a lost return. The fee is waived for taxpayers in federally declared disaster areas who need a return "to apply for benefits or to file amended returns claiming casualty losses." Charges should be waived in a federally declared disaster area.				
Goal Statement:	To modify existing disaster documentation issued by the IRS so that persons in Federally Declared Disaster Areas may obtain a free copy of their most recent tax return. The cost to the IRS for this proposed change is expected to be an incremental cost as the change affects a limited population.				
Proposal:	Amend policy so that a taxpayer in a Federally Declared Disaster Area may receive free copies of their most recent tax return regardless of the reason. Current documentation indicates a free copy is allowed for purposes "to apply for benefits or to file amended returns claiming casualty losses". Any restrictions on purpose should be removed.				
Response from:	Frankie Harrell, Policy Analyst, CAS, Program Coordination/Support				
Response Notes:	<p>We have worked with representatives from the Disaster Assistance and Emergency Relief Program area to have a change made to the news releases that are issued during disasters. This change will be implemented immediately. The following information represents the current language in the news release as well as the change requested:</p> <p>The IRS will waive the usual fees and expedite requests for copies of previously filed tax returns for affected taxpayers. Taxpayers should put the assigned Disaster Designation in red ink at the top of Form 4506, Request for Copy of Tax Return, or Form 4506-T, Request for Transcript of Tax Return, as appropriate, and submit it to the IRS.</p>				

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TAP N08-4960	Letters 4391 and 4392		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/23/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/23/2008
Issue Statement:	Feedback was needed on Letter 4391 and 4392 within 3 business days.				
Goal Statement:					
Proposal:	The Notice Reviewer requested a quick turnaround review of the Letters 4391 and 4392.				
Response from:					
Response Notes:	The team provided feedback on the letters 4391 and 4392 within the allotted time of 3 business days.				

TAP N08-4972	CP 91		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	7/23/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/23/2008
Issue Statement:	The committee was asked to score the CP 91 using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner requested that the CP 91 be scored.				
Response from:					
Response Notes:	The team scored the CP 91 during the face to face meeting in April. The Subject Matter Expert (SME) had additional questions on how the notice was scored and why they scored it the way they did. The team held a conference call with the SME and answered her questions.				

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TAP 208-4917	Immediate Intervention - Incorrect IRS Phone Number		Status:	Referred to SAMS – Accepted	
Date Elevated to IRS:	7/25/2008	Date Counter Response to IRS:		Date Response(s) Received:	7/25/2008
Issue Statement:	The telephone directory in Ocean City, MD lists the IRS number as 1-800-368-9694, which turns out to be a pornographic recording.				
Goal Statement:	The goal of this issue was to immediately identify and correct a telephone number reported by a taxpayer through the Aspect toll free line.				
Proposal:	The solution to this problem was to verify and then correct the telephone number that was listed in the Ocean City, MD telephone directory.				
Response from:					
Response Notes:	<p>Problem submitted to SAMS system and forwarded to the correct unit to correct.</p> <p>This issue was brought to the attention of the TAP by a taxpayer seeking to find information on her economic stimulus. After looking in the Ocean City, MD telephone and dialing the number, she was connected with a pornographic recording. The TAP analyst called the same number, and got the same recording. An immediate intervention was submitted, resulting in SAMS issue I0029702. SAMS transferred the issue to Communications and Liaison for further research and corrections to be made.</p>				

TAP V08-4853	TAB-Broader Offering of Services - Exit Check List		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	8/1/2008	Date Counter Response to IRS:		Date Response(s) Received:	8/1/2008
Issue Statement:	The development of a plan to broaden IRS SPEC services offered to the community and increase outreach efforts.				
Goal Statement:	Conduct a survey utilizing an Exit Checklist that covers any potential life change that could impact a taxpayer's tax obligations. Analysis of the results would provide better service to the community by providing free tax advice and guidance and result in increased tax compliance.				
Proposal:	To develop an Exit Checksheet List for VITA volunteers to use after each consultation with the taxpayer.				
Response from:					
Response Notes:	IRS SPEC organization assigned TAP with the development of a plan to broaden the portfolio of services offered to the community and to increase outreach efforts.				

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TAP B08-4854	Schedule C-EZ At A Glance		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	8/5/2008	Date Counter Response to IRS:		Date Response(s) Received:	8/5/2008
Issue Statement:	IRS has decided that the public should be educated on the availability of the simpler Schedule C-EZ which will increase its use and decrease non-compliance.				
Goal Statement:	To create a means to make taxpayers who are filing Schedule C but who could have filed Schedule C-EZ in the process reducing taxpayer burden of the expense of using and filing the more complex form and encouraging compliance.				
Proposal:	The Burden Reduction Committee found that the Schedule C-EZ is underutilized and the IRS needs to market the use of the form. The IRS should create simple guidance for those taxpayers who may be eligible to file Schedule C-EZ instead of the more complex Schedule C. The subcommittee formed for reducing the burden of Schedule C filers has created a list of 8 items entitled "Schedule C-EZ At A Glance" that will guide taxpayers in determining whether they are eligible to file Schedule C-EZ instead of Schedule C.				
Response from:					
Response Notes:	TAP was asked to consider how to make taxpayers aware of the Schedule C-EZ to assure those who are able know they can use the form instead of the Schedule C.				

TAP B08-4855	Schedule C - Hobby vs. Business Income		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	8/5/2008	Date Counter Response to IRS:		Date Response(s) Received:	8/5/2008
Issue Statement:	The IRS needs to provide quick and easy information to taxpayers to distinguish a hobby from business income, as well as guidance on filing requirements.				
Goal Statement:	Prepare a means that would reduce the burden of the taxpayer on determining if the activity they are engaged is a business or hobby.				
Proposal:	Prepare a checklist or worksheet that will assist the taxpayer in determining whether an activity is a business and not a hobby. The intent of makin a profit is a dermination that the activity is a business. The questions to determin this are: 1) Did you receive income from customers or clients for the activity? 2) Do you advertise a product or service? 3) Are there other workers in the activity? 4) Are there special skills, training or licensing required for this activity? 5) Did you purchase or lease equipment for use in this activity? 6) Do you have a business or mailing address? 7) Do you maintain a separate bank account and financial records for this activity?8) Have you reported a gain from the activity in the past? 9) In view of you loss this year, are there specific plans to change and ensure a profit in the future? Having answered "NO" to most of these questions would mean that the taxpayer has hobby income and he or she is not engaged in the activity for profit.				
Response from:					
Response Notes:	TAP Burden Reduction Issue Committee was asked to give input on how to get information out to taxpayers regarding the difference between hobby and business income.				

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TAP N08-4950	CP 161 - 13 Notices		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	8/8/2008	Date Counter Response to IRS:		Date Response(s) Received:	8/8/2008
Issue Statement:	The SME requested the committee review the 13 identified notices.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	The team provided a report to the Subject Matter Expert (SME) with their recommendations of what inserts to eliminate on the CP 161. The SME had questions about their recommendation and requested a conference call. During the call it was determined that the notice they reviewed could be used for several different forms. The team only considered one form during their initial review. They were given additional information and provided input on two other forms.				

TAP B08-4927	Schedule C - Comments to Steinberg's Recommendations		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	8/8/2008	Date Counter Response to IRS:		Date Response(s) Received:	8/8/2008
Issue Statement:	The TAP was asked to comment on recommendations made to the IRS by former TAP member Leonard Steinberg, EA, CMC and president of NJ Society of Enrolled Agents on the Schedule C.				
Goal Statement:	Consider suggestions and provide agreement or dissent with feedback.				
Proposal:	Steinberg issues and TAP comments: Issue 1) The current Sch. C uses the Cost of Goods Sold (COGS) report income & doesn't allow the inclusion of multiple income streams on a single schedule. Many sole proprietors and LLCs are service oriented with multiple income streams. The current Sch C should be revised to allow the inclusion of multiple streams of income. 2) Filing calls for a separate sch. C for each business. Current Sch C should show an interrelationship of all entities. 3) Sch C doesn't require balance sheet or income statement. Sch C should be revised to show balance/income statement. 4) Sch. C should be revised to conform to a standard chart of accounts for various business types to conform more to current software.				
Response from:					
Response Notes:	Our current TAP members as well as former members are aware of the necessity to reduce the burden in preparing the Sch. C. A former TAP member took the opportunity to share his thoughts on the issue directly with IRS. Our current members were provided the opportunity to comment on his recommendations.				

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TAP 308-4589	Difficulty Contacting IRS Using CP-2000 Phone Number		Status:	Closed, Proposal Rejected	
Date Elevated to IRS:	8/18/2008	Date Counter Response to IRS:		Date Response(s) Received:	12/18/2008
Issue Statement:	The toll-free number, 1-800-829-3009, that appears on Notice CP-2000 to "call for assistance," requires the caller to listen to lengthy recordings on unrelated topics prior to being put on hold while waiting to speak to an IRS person.				
Goal Statement:	Provide a direct number on the CP-2000 Notice where a taxpayer receiving the notice can call and avoid numerous recordings. The result of this change will be an improvement in customer service.				
Proposal:	Menus should be used as short-cuts and be accessible at the beginning of the call. The option to speak to an IRS representative should be at the beginning of the call menu. The caller should not have to listen to lengthy messages about unrelated topics/issues. As an example, the recording may say something such as: If calling regarding a CP-2000 notice, press 1, otherwise press 2 for Forms, press 3 for Economic Stimulus payments and so forth.				
Response from:	Hugh Barrett, W&I Reporting Compliance				
Response Notes:	<p>Response to TAP: Elevated Recommendations 308-4589</p> <p>Thank you for your recent recommendations for improving customer satisfaction directly related to the experience of customers when calling AUR toll free for assistance with the CP2000 notice. The satisfaction of our customers, both external and internal is a high priority within AUR Compliance. Therefore, we appreciate your input and welcome opportunities to improve toll free for both the caller and the telephone assistor.</p> <p>Improving customer satisfaction is an important driver for numerous pilots and improvement initiatives conducted by AUR Compliance Headquarters. Although telephone scripts are not always a popular option, they are necessary because of resource limitations. Scripts serve a vital role in better identifying the needs of our customers by directing them to the correct contact. The CP 2000 toll-free number, 1-800-829-3009, is published only for W&I AUR customer contacts. Unrelated topics such as current year refunds or economic stimulus are seasonal and direct callers outside of AUR.</p> <p>AUR Operations must balance resources between telephone and paper processing. Our goal is satisfy both, with minimum impact on customer satisfaction.</p> <p>Listed below are current and past initiatives undertaken to improve AUR toll free scripts.</p> <p>Current Initiatives:</p> <ul style="list-style-type: none"> • Telephone scripts were revised to place most common menu items (based on analysis of call navigation and taxpayer behavior) at the beginning of the scripts. In addition, informational messages were shortened to provide specific information to callers waiting in queue without being lengthy and frustrating. (Changes due to roll out in January 2009). • CP 2000 notice is currently being reviewed for revision to simplify language and presentation for ease of understanding; thereby reducing the need for additional instruction through telephone contact. • Practitioner Priority Service (PPS) Line was implemented to allow practitioners to bypass AUR scripts and be placed in queue to speak with an assistor at the beginning of the call. • The Economic Stimulus message has been removed. Seasonal messages will be monitored closely to ensure they are removed from the current script when appropriate. <p>Past Pilots/Initiatives</p> <ul style="list-style-type: none"> • Based on feedback from the Customer Satisfaction Survey, a task group was formed in April of 2005 to study the AUR telephone script and develop a plan to improve customer experience when calling the AUR toll-free line. • In May of 2005, a pilot was conducted in two AUR campus locations (Austin W&I and Philadelphia SB/SE). Callers were given the option to bypass the scripts and go directly to an assistor. This increased average hold time by 30% and reduced the Level of Service provided; 				

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	<p>resulting in decreased customer satisfaction.</p> <ul style="list-style-type: none"> Task force convened in August of 2006, at the Ogden Usability Lab to revise and test scripts revisions. (These changes are a part of the revisions that will be implemented in the January 2009 rollout). <p>Hugh Barrett W&I Reporting Compliance</p>
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TAP 708-4367	Notification of State Regulations for Paid Tax Preparers		Status:	Closed, Proposal Rejected	
Date Elevated to IRS:	8/18/2008	Date Counter Response to IRS:		Date Response(s) Received:	3/4/2009
Issue Statement:	The Internal Revenue Service (IRS) website does not indicate which states require paid tax preparers to be licensed and registered.				
Goal Statement:	Alert taxpayers that certain states regulate paid tax preparers and that taxpayers in those states should seek licensed preparers.				
Proposal:	<p>The following statement should be included in the "Tips for Choosing a Tax Preparer" letter found on IRS.gov (http://www.irs.gov/individuals/article/0,,id=133088,00.html)</p> <p>"As of 2008, California and Oregon are the only two states that regulate paid tax preparers."</p> <p>This should also be included in all appropriate IRS materials, such as press releases, video conferences, and publications.</p>				
Response from:	Patricia Hammond, Acting Director, Stakeholder Liaison				
Response Notes:	Thank you for the Taxpayer Advocacy Panel (TAP) recommendation titled. Notification of State Regulations for Paid Tax Preparers AP 708-4367. We share your goal of ensuring taxpayers select qualified tax return preparers who are in compliance with all state regulations. Although your recommendation has merit, we currently have a strategy to enhance service to and collaboration with return preparers. Our strategy ensures coordinated and consistent oversight to curb abuses by unscrupulous preparers.				

TAP N08-4130	Development of Tool to Score Forms		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	8/20/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/2/2008
Issue Statement:	Develop a tool that can be used to score forms similar to the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	The subcommittee created and tested a Forms Assessment Tool (FAT) to be used to score forms. They tested it on several forms and it seemed to work fine. The program owner said this would be an internal tool for the notices committee to use since the Tax Forms and Pubs Issue Committee Program Owner stated he did not feel the tool would be useful for him or the TAP Issue Committee.				

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TAP N08-5207	CP 220 Notice Scoring		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/2/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/2/2008
Issue Statement:	The Committee was asked to score the CP 220, Audit/DP Tax Adjustment. Notices are scored in three main categories: Message & Task, Logical Structure, and Presentation. The score is used by the IRS to make decisions on revising the notice, and/or when necessary, assessing the benefit(s) of revising the notice. Taxpayer Inquiry, Notice of EFT Refund				
Goal Statement:					
Proposal:	The Committee submitted the scoring for CP 220 notice.				
Response from:					
Response Notes:	DAT scores were provided to the program owner on the CP 220.				

TAP F08-4789	Publication 542, Corporations		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/2/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/2/2008
Issue Statement:	Revision of Publication 542				
Goal Statement:	Provide feedback to W&I on Publication 542.				
Proposal:	TAP asked to provide feedback on Pub 542.				
Response from:					
Response Notes:	Committee provided two page document of feedback specific to the publication with recommendations to improve it.				

TAP F08-4911	Form 6251, Alternative Minimum Tax		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/2/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/2/2008
Issue Statement:	Review of the Form 6251, Alternative Miminum Tax				
Goal Statement:					
Proposal:	TAP was asked to review the above form.				
Response from:					
Response Notes:	Subcommittee provided feedback to the program owner on the form. They found the form easy to follow and understandable.				

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TAP F08-4736	Publication 541		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/2/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/2/2008
Issue Statement:	Review and provide feedback on Publication 541, Partnerships.				
Goal Statement:					
Proposal:	TAP was asked to provide feedback to W&I on the revision of Publication 541.				
Response from:					
Response Notes:	The IRS is looking for ways to improve this publication. Please make sure the comments are clear and actionable. Be specific and show exact ways to reword the document. Subcommittee provided a 3 page document of feedback on specific recommendations to improve the pub.				

TAP F08-4912	Form 6251-EZ Alternative Minimum Tax for Certain Individuals		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/2/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/2/2008
Issue Statement:	Review the Form 6251 and give input into it's improvement.				
Goal Statement:					
Proposal:	TAP was asked to review the form and provide feedback.				
Response from:					
Response Notes:	Subcommittee provided feedback to the program owner on the form. They found the form easy to follow and understandable.				

TAP N08-4973	CP 92		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/2/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/2/2008
Issue Statement:	The committee was asked to score the CP 92 using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	There were 3 versions of this notice (balance due, overpayment and even). All 3 versions were socored using the DAT.				
Response from:					
Response Notes:	DAT scores were provided to the program owner on CP 92.				

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TAP F08-4800	Free File for Spanish Individuals		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/2/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/2/2008
Issue Statement:	Review the Spanish free file page on IRS.gov				
Goal Statement:					
Proposal:	TAP was asked to review the Spanish freefile page on IRS.gov and link to the two companies listed. Give feedback on the way the two companies are delivering their services. Complete a mock return to see if you have any difficulties completing the return.				
Response from:					
Response Notes:	Subcommittee provided feedback to the program owner on several items to make using the site easier.				

TAP F08-4735	Publication 526, Charitable Contributions Review		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/2/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/2/2008
Issue Statement:	Review and provided comments on Publication 526 to program owners. IRS is looking for ways to improve this publications. Please make sure that the comments are clear and actionable. Be specific and show exact ways to reword the document				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	The subcommittee provided a 3 page document of feedback on specific recommendations to improve the publication				

TAP F08-4913	Revision of Form 4952		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/2/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/2/2008
Issue Statement:	Review the Form 4952, Investment Interest Expense Deductions.				
Goal Statement:					
Proposal:	TAP was asked to provide direct input into improving this form.				
Response from:					
Response Notes:	Subcommittee provided feedback to the program owner on the form. They stated the form is well written.				

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TAP 708-4370	Simplify Filing Requirements for Small Private Foundations		Status:	Closed, Proposal Rejected	
Date Elevated to IRS:	9/2/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/27/2008
Issue Statement:	Currently, all Private Foundations are required to file Form 990-PF, Return of Private Foundation, to report their exempt activities for the year. Form 990-PF captures a large amount of data on a variety of charitable activities. The complexity of this form results in a 32% error rate. In addition, small foundations require professional tax support to meet the reporting requirements due to the complexity of Form 990-PF.				
Goal Statement:	Reduce the filing requirements for small non-profit Private Foundations similar to the filing requirements for small Tax Exempt organizations (i.e., with less than \$100,000 in gross receipts and less than \$250,000 in total assets).				
Proposal:	<p>The Committee recommends the Internal Revenue Service (IRS) take the following actions:</p> <ol style="list-style-type: none"> 1. Establish \$25,000 fair market value of assets at year end for very small non-profit Private Foundations as the threshold for no required annual filing. Foundations with assets under \$25,000 would have a requirement to electronically file annually a Form 990-PFN "e-postcard". 2. For those organizations required to file, redesign the Form 990-PF, similar to the new Form 990, to contain a core form and a menu of attachments as needed, depending upon the activities of the organization. 3. Design an EZ Form 990-PF for small non-profit Private Foundations. 				
Response from:	Amy Henchey, IRS Exempt Organizations Division, Customer Education & Outreach				
Response Notes:	<p>The TAP Committee recommends simplifying filing requirements for small private foundations. Its proposed solution has several elements:</p> <ol style="list-style-type: none"> 1. An assets-based threshold, below which a foundation would file an electronic statement, comparable to the e-Postcard that other small exempt organizations file. 2. For organizations required to file— <ol style="list-style-type: none"> a. a redesigned Form 990-PF, comparable to the redesigned Form 990 other exempt organizations will file beginning with Tax Year 2008; or b. A new Form 990-PF-EZ for small organizations required to file but not eligible to file the electronic statement. <p>We are unable to implement the recommendations at this time for the following reasons:</p> <ol style="list-style-type: none"> 1. Having just finished redesigning Form 990, we are keenly aware of the costs involved, to the agency and third parties, of major forms redesigns. We have not observed sufficient support from the sector that would facilitate implementation of a redesigned form 990-PF in the near term. Further, it would have to compete with other redesign projects, some of which are more pressing. 2. We believe it is appropriate at this time to take a "wait and see" approach to redesigning the Form 990-PF. While the redesigned Form 990 has been well-received, it has not yet been tested by the filing community. We believe it prudent to first evaluate the Form 990's use for a few filing seasons before undertaking a massive redesign of the Form 990-PF. 3. We believe it is worthwhile to engage in discussion regarding whether developing a 'PF Schedule' to the Form 990 might be an appropriate alternative to a Form 990-PF redesign. 4. The electronic statement filed by small organizations was statutorily mandated (Internal Revenue Code section 6033(i)). It is unclear that we have the authority to mandate such a filing. 				

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TAP V08-4997	VITA/TCE Flyer		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/3/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/3/2008
Issue Statement:	The VITA/TCE program needs additional marketing to the taxpaying public. SPEC decided on a flyer to be place on				
Goal Statement:	To enhance awareness of the VITA/TCE program using an electronic flyer on the IRS website				
Proposal:	SPEC decided on a flyer to be place on irs.gov, but would like input into the content and appearance.				
Response from:					
Response Notes:	The TAP VITA committee was asked to provide input on the content and appearance of a flyer advertising the VITA/TCE program to be hung on the IRS website.				

TAP V08-4996	VITA-Publication - Review and Revision		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/3/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/3/2008
Issue Statement:	Publication 4012, Volunteer Resource Guide, needs to be reviewed and revised.				
Goal Statement:	To provide a complete updated Publication 4012, Volunteer Resource Guide through revision and review.				
Proposal:	Working with a W&I SPEC team, a TAP member will assist in the revision of the Publication 4012, which is used to train VITA volunteers.				
Response from:					
Response Notes:	To provide and revise the tb 4012 which is used to train VITA Program volunteers. Assistance was given to assigned SPEC team				

TAP N08-4957	Letter 2840C		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/11/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/11/2008
Issue Statement:	Program owner requested 29 letters referring to the installment agreement be scored using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner wanted the letters scored. Of these 22 were in English and seven were in Spanish.				
Response from:					
Response Notes:	DAT Scores were provided to the program owner on Letter 2840C.				

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TAP N08-4869	29 Letters Referring to Installment Agreements		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/11/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/11/2008
Issue Statement:	The Program Owner provided a list of 29 letters referring to las. Of these 22 were in English and seven were in Spanish. The request was to score the letters using the Document Assessment Tool (DAT)				
Goal Statement:					
Proposal:	The objective was to score all 29 letters as quickly as possible.				
Response from:					
Response Notes:	DAT scores provided to program owner on the installment agreement letters.				

TAP N08-4953	Letter 1962C		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/11/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/11/2008
Issue Statement:	29 Letters were submitted to the committee to be scored.				
Goal Statement:					
Proposal:	Program Owner provided a list of 29 letters referring to the installment agreement. Of these, 22 were in English and 7 were in Spanish. The program owner would like these letters scored using the Document Assissment Tool (DAT).				
Response from:					
Response Notes:	DAT scores provided to program owner on Letter 1962C.				

TAP N08-4958	Letter 3217C		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/11/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/11/2008
Issue Statement:	Program owner requested 29 letters referring to the installment agreement be scored using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program ownere requested the letters be scored using DAT. Of these 22 were in English and seven were in Spanish.				
Response from:					
Response Notes:	DAT scores were provided to the program owner on Letter 3217C.				

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TAP N08-4956	Letter 2604C		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/11/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/11/2008
Issue Statement:	Program owner requested 29 letters referring to the installment agreement be scored using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner asked that the letters be scored. Of these letters 22 were in English and seven were in Spanish				
Response from:					
Response Notes:	DAT scores were provided to the program owner on Letter 2604C.				

TAP N08-4955	Letter 2273C		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/11/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/11/2008
Issue Statement:	Program owner requested 29 letters referring to the installment agreement be scored using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner asked the TAP committee to score 29 letters. Of these 22 were in English and seven were in Spanish.				
Response from:					
Response Notes:	DAT scoring was provided to the program owner on Letter 2273C.				

TAP N08-4954	Letter 2272C		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/11/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/11/2008
Issue Statement:	Program owner requested 29 letters referring to the installment agreement be scored using the Document Assessment Tool (DAT).				
Goal Statement:					
Proposal:	The program owner asked that the letters be scored. Of these 22 were in English and seven were in Spanish.				
Response from:					
Response Notes:	DAT scores were provided to the program owner on Letter 2272C.				

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TAP N08-4959	Letter 0549C		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/11/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/11/2008
Issue Statement:	A list of 29 letters referring to the installment agreement were submitted for scoring.				
Goal Statement:					
Proposal:	The program owner provided a list of 29 letters referring to the installment agreement and asked that the letters be scored using the Document Assessment Tool (DAT). Of these 22 were in English and seven were in Spanish.				
Response from:					
Response Notes:	DAT scores were provided to the program owner on Letter 0549C.				

TAP 608-4202	EFTPS-Time Zone Problems		Status:	Closed, Proposal Rejected	
Date Elevated to IRS:	9/12/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/14/2008
Issue Statement:	All time zones, other than the eastern time zone, have unreasonable deadlines for making federal tax deposit payments via the Electronic Federal Tax Payment System (EFTPS) when the deposit reaches \$100,000.00 or more.				
Goal Statement:	Establish equity in the requirements for making timely electronic and telephonic federal payroll tax deposits.				
Proposal:	<p>Upon EFTPS registration, subscribers would establish a local time zone for their business. The Internal Revenue Service (IRS) will not apply late penalties and interest if the deposit is made by 8:00 p.m. within the subscriber's local time zone.</p> <p>Another solution would be to implement a regulation that allows the taxpayer a 24-hour grace period from penalty and interest for making deposits through EFTPS. The grace period would start at 8:00 p.m. eastern time on the deposit due date and continue through 7:59 p.m. on the following banking day.</p>				
Response from:	Frankie Harrell, Policy Analyst, CAS, Program Coordination and Support				
Response Notes:	<p>The Treasury Financial Agent (TFA) serves as our centralized processor for EFTPS. In order for the TFA to process the EFTPS deposits in the most efficient and most effective manner, they must have sufficient time to package, bundle and execute their internal balancing process. Once the TFA completes their process and verifies receipt of the EFTPS deposits, that information is then forwarded to the Federal Reserve Bank.</p> <p>Currently, the business requirements that are established between IRS and the TFA do specifically stipulate that we must allow adequate time for the TFA to process the EFTPS deposits. The reconciling process takes place between the TFA and FRB after 8:00pm.</p> <p>Understandably, the 8:00pm time zone is not the most convenient for businesses located on the West and Pacific coasts, however if the time zone was altered it would extend the banking day. Extending the banking day would be an extremely costly proposition. Ultimately, making such a change would affect the entire banking industry.</p> <p>Please note that the Same-Day payment option is available to every taxpayer (business or individual). The taxpayer does not have to be enrolled in EFTPS to take advantage of the Same-Day payment option. The maximum that is allowed to process a Same-Day payment is \$10 Billion dollars.</p>				

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	It is not cost effective to change the established requirements that involve time zone differences for making timely electronic and telephonic federal payroll tax deposits at this time.
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TAP N08-5022	Letter 2274C		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/19/2008	Date Counter Response to IRS:		Date Response(s) Received:	9/19/2008
Issue Statement:	TAS requested a quick four members of the TAP to review and comment on Letter 2274C.				
Goal Statement:					
Proposal:	TAS requested a quick turnaround/feedback on Letter 2274C.				
Response from:					
Response Notes:	Feedback was provided directly to Greg Ricketts from the four members of the TAP.				

TAP N08-5007	Review and DAT Score Letter 545-SC		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/22/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Notice Reviewer asked the committee to review Letter 545-SC and provide feedback and Document Assessment Tool (DAT) scores.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	Subcommittee reviewed the Letter 545-SC and provided the program owner with the scores of the notice using the Documents Assessment Tool (DAT).				

TAP N08-5006	Notice Review of Letter 539		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/22/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Notice Reviewer asked the committee to review Letter 539 and provide feedback and DAT scores				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	DAT scores were provided to the program owner on the Letter 539.				

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TAP N08-5008	Review Letter 921		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/22/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Notice Reviewer asked the committee to review Letter 921 and provide feedback and DAT scores.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	Subcommittee reviewed the Letter 921 and provided the program owner with the scores of the notice using the Documents Assessment Tool (DAT).				

TAP N08-5009	Notice Reveiw-Letter 64 C		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/22/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Notice Reviewer asked the committee to review Letter 64C and provide feedback and DAT scores.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	Subcommittee reviewed the Letter 64 C and provided the program owner with the scores of the notice using the Documents Assessment Tool (DAT).				

TAP E08-5050	EITC- Strenghten Partnership between LITC and VITA		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	9/26/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	<p>Recognize Opportunity to Partner with TAP</p> <p>The EITC Committee believes that the Low Income Tax Clinics can be a productive partner in their work and can achieve more by working together. One way of working together is for the EITC Committee to work in conjunction with the LITC EITC Workgroup. The EITC Committee proposes having one joint meeting annually by teleconference to:</p> <ul style="list-style-type: none"> • Discuss EITC issues and foster ideas • Work on recommendations for the EITC program • Develop improvements in how LITC markets EITC to low income taxpayers. 				
Goal Statement:	<p>The committee proposes that the LITC Program Office ensure that all clinics are aware of their local VITA sites and utilize those sites for current year tax preparation. The clinics should discuss VITA return preparation in their outreach and ESL workshops. The clinics should also discuss the EITC as</p>				

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	part of the their financial literacy workshops.
Proposal:	The Low Income Taxpayer Clinics appear to have the resources to work on controversy cases, which include amended prior year tax returns, but they are prohibited from preparing/amending a current year tax return. The consensus of the committee was to solicit the support of VITA for preparing current year tax returns, then go to the Low Income Taxpayer Clinics for amending prior year returns.
Response from:	
Response Notes:	

TAP F08-4421	W4 - Withholding Review		Status:	Closed, Proposal Rejected	
Date Elevated to IRS:	9/26/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/14/2008
Issue Statement:	IRS conducts computerized W-4 withholding reviews twice a year. If underreporting is identified tps and their employees are issued ltrs which informs them to adjust their W-4 to reflect proper withholding.				
Goal Statement:	IRS conducts computerized W-4 withholding reviews twice a year. If underreporting is identified tps and their employees are issued ltrs which informs them to adjust their W-4 to reflect proper withholding. The tp is given 30 days to respond. TPs are informed there may be a balance due. It can take two 30 day periods in series to correct the w/h and bill the tp for back taxes. This can add to the tax gap, reduce gov timely cash flow and create a tp burden of a large, sometimes unaffordable or unpayable, lump sum payment.				
Proposal:	Change the twice a year automated review to quarterly reviews.				
Response from:	Cynthia Vanderpool Acting Director, Stakeholder Liaison, SB/SE				
Response Notes:	<p>Current QW-4 Program was designed to fairly administer w/h tax administration based on an approach that utilizes filed return data versus what was a referral type process W&I has the primary responsibility for monitoring QW-4 which is accomplished at the Form 1040 level, not the business level. The report stated that no penalties have been imposed pending Counsel's input. These penalties would be imposed at the employee level for failures t provide correct info. There area a number of legal and procedural issues that would need to be worked out to achieve an employee based penalty program.</p> <p>The issue of frequency, from two to four yearly mail outs, may not have the intended consequences given TP filings and the dates we currently use in our process. Research would need to be performed to determine if, given the time value of money, it would make sense to increase the frequency given the extra processing costs - including use of automated systems. If there are any questions please let me know. Thank you for allowing SBSE to provide insight into this issue.</p>				

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TAP 108-4793	Publication 1796 Cost and Availability		Status:	Closed, Proposal Rejected	
Date Elevated to IRS:	9/29/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/30/2008
Issue Statement:	IRS Publication 1796, Tax Products CD/DVD, includes current and prior year forms, instructions, and publications, as well as other useful materials. There is a \$30.00 fee for this product, plus shipping and handling charges. However, the IRS provides paper forms and publications at no cost to the taxpayer. The cost of Publication 1796 encourages taxpayers to request paper forms and publications, which increases IRS mailing and production expenses.				
Goal Statement:	The goal of this proposal is to reduce the expense of mailing paper publications and forms and increase usage of electronic versions of forms, while improving taxpayer satisfaction.				
Proposal:	The Committee proposes that the IRS should make Publication 1796 available on the IRS website so that taxpayers can easily download its contents. Specifically, Publication 1796 should be listed as a downloadable publication in the "Forms and Publications" section of IRS web site, as shown in the following diagram. By selecting this new Publication, the taxpayer should be able to download the entire contents of the publication with a single selection.				
Response from:	Steven R. Manno, Branch Chief, Publishing Services				
Response Notes:	<p>Publication 1796 is the largest collection of tax products produced by the IRS. It includes more than 2800 IRS tax forms, instructions, publications and notices. It also includes IRS created reference tools and a copy of Title 26. The contents of the DVD measures approximately 8 gigabytes. We estimate that the average US household would take, at minimum, 13 hours to download the image using high speed internet access.</p> <p>We do not agree with the suggestion to offer Publication 1796 as a downloadable image at this time.</p>				

TAP N08-5021	Letter 2274C - DAT Score		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	10/2/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/2/2008
Issue Statement:	TAP Notice Committee was asked to score Letter 2274C using the Document Assessment Tool (DAT) scoring method.				
Goal Statement:					
Proposal:	Complete DAT assessment on Letter 2274C.				
Response from:					
Response Notes:	DAT scores were provided to the program owner on Letter 2274C .				

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TAP 408-4760	Installment Agreement Policy Change		Status:	Closed, Proposal Partially Accepted	
Date Elevated to IRS:	10/10/2008	Date Counter Response to IRS:		Date Response(s) Received:	12/18/2008
Issue Statement:	The \$25,000 ceiling for participation in the Streamlined Installment Agreement (SLIA) program was set in 1999. Increasing this cap and the length of the payback period (currently 60 months) would ease taxpayers' payment burdens and will increase the collection of unpaid taxes.				
Goal Statement:	To ease restrictions in the SLIA program to allow more taxpayers to take advantage of this extended payment option and increase collection of unpaid taxes.				
Proposal:	Increase the SLIA terms by 20 percent by lengthening the payback period from 60 months to 72 months and the eligibility threshold from \$25,000 to \$30,000. Further, IRS should consider linking the SLIA maximum to Consumer Price Index or other Cost of Living indices used by IRS.				
Response from:	Frederick Schindler Director, Colection Policy				
Response Notes:	<p>December 18, 2008</p> <p>Henry A. Mosler, Chair Taxpayer Advocacy Panel Internal Revenue Service 211 West Wisconsin Avenue Stop 1006-MIL Milwaukee, WI 53203-2221</p> <p>Dear Mr. Mosler,</p> <p>The Commissioner has asked me to respond to your recommendation to increase the Streamlined Installment Agreement (SLIA) terms and eligibility. You asked that the response specifically address the goal you have recommended and the merits and defects of each proposed solution as stated below:</p> <p>Goal Statement: To ease restrictions in the SLIA program to allow more taxpayers to take advantage of this extended payment option and increase collection of unpaid taxes.</p> <p>Proposed Solution: Increase SLI terms by 20 percent by lengthening the payback period from 60 months to 72 months and the eligibility thresholds from \$25,000 to \$30,000. Further, IRS should consider linking the SLIA to Consumer Price index or other Cost of Living indices used by IRS.</p> <p>Response: Raising the maximum allowable debt covered by the Streamlined Installment Agreement program is unlikely to be in the best interest of the Service or the taxpayer. There are a number of risks to this approach that outweigh potential benefits. The IRS has already considered increasing the amount of streamlined agreements to several possible levels, but our analysis indicates that two thirds of taxpayers who owe between \$25,000 and \$50,000 make insufficient income to sustain the necessary monthly payment over time. This would generally be true even were the length of agreements over \$25,000 extended an additional year. We are concerned your proposal would encourage taxpayers to accept monthly payment amounts beyond what they can reasonably expect to pay. Our current practice of analyzing the financial situation of taxpayers who owe larger tax debts in order to determine their ability to pay is a better approach for both the taxpayer and the IRS.</p> <p>We are currently studying possible implementation of 72-month time horizon for debts up to \$25,000. We are also conducting an analysis of other possible modifications to the streamlined installment agreement program that would increase the likelihood of taxpayer success in sustaining repayment over a protracted period.</p> <p>Thank you for taking the time to submit this recommendation and your continued commitment to the improvement of tax administration.</p> <p>If you have any questions, please contact me or Senior Program Analyst Ann Marie Bushong al (406) 441-1044, ext 264.</p>				

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	<p>Sincerely,</p> <p>Frederick W. Schindler Director, Collection Policy</p>
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TAP 108-5017	Processing of Paper Tax Returns		Status:	Closed, Proposal Accepted	
Date Elevated to IRS:	10/10/2008	Date Counter Response to IRS:		Date Response(s) Received:	11/12/2008
Issue Statement:	Despite the continued efforts by the IRS to encourage electronic filing, approximately 40% of all individual income tax returns (Forms 1040 and 1040EZ) were filed via paper in 2008 . Today, these paper returns are entered into IRS computer systems via manual data entry. Manual data entry is expensive, inefficient, and can have a significant error rate.				
Goal Statement:	The goals of this proposal are (1) to reduce the cost to the IRS for processing paper tax returns and (2) to improve taxpayer satisfaction through faster and more accurate processing.				
Proposal:	The Committee proposes that the IRS adopt automated scanning and data entry technology for processing paper returns. Using technology that is employed by most U.S. state tax agencies, the IRS should scan (i.e. take a computerized image) all paper tax returns. At the same time, this technology will use optical character recognition (OCR) to automatically “read” the contents of the forms and enter them into the appropriate IRS computer system.				
Response from:	Frankie Harrell, Policy Analyst, CAS, Program Coordination & Support				
Response Notes:	<p>Submission Processing agrees with the Taxpayer Advocacy Panel recommendation that the IRS adopt automated scanning and data entry technology for processing paper returns.</p> <p>We have input over 110 million forms and returns annually using the SCRIPS document scanning and OCR system which has been in place for over 10 years in four Submission Processing sites. The forms processed on SCRIPS include Federal Tax Deposits, Form 941 (Employer’s Quarterly Federal Tax Return), Form 940 (Employer’s Annual Federal Unemployment Tax Return), Forms 1099 and other information documents, and Forms K-1 filed with Forms 1065, 1041, and 1120S. Although SCRIPS has had technical upgrades during its lifetime it is not currently adequate to process the large volume of more complex paper individual returns.</p> <p>As the TAP Committee noted, the IRS has made significant strides in increasing the use of electronic filing. Nearly 60% of individual returns were filed electronically this year. However, there is likely to remain a large volume of paper returns. The latest IRS projections for 2013 show approximately 35 million paper returns in the Form 1040 family. Even if the 80% electronic filing goal is met there would still be approximately 29 million paper returns.</p> <p>Our proposed solution is the Modernized Submission Processing (MsP), which is currently in the budget proposal stage for FY 2010. MsP would be an up-to-date document scanning and OCR system initially used to input the Form 1040 family of individual returns. At a later stage the forms currently processed on SCRIPS would be migrated to the MsP system. While the savings we could expect from MsP might not be equal to the 35% reduction claimed by Maryland, they would be substantial. Our preliminary estimates are that MsP would save over \$50 million annually. The return on investment would be very favorable.</p> <p>As is the case with many other proposed projects, there is a question of funding availability. The IRS budget for Information Technology (IT) modernization is limited, and there are already several very large IT modernization initiatives under way. Thus, while we intend to proceed with MsP as quickly as possible, the pace of development will depend on total IT modernization funding availability and the priority that MsP receives in the overall IRS IT investment portfolio.</p>				

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TAP 108-4039	Paying Federal Income Tax through On-line Banking		Status:	Closed, Proposal Rejected	
Date Elevated to IRS:	10/10/2008	Date Counter Response to IRS:		Date Response(s) Received:	11/12/2008
Issue Statement:	The use of on-line banking – in which consumers make payments to merchants by directing transfers from their bank accounts – has become a generally accepted form of payment. The IRS should adopt on-line banking to permit both individual and business taxpayers to submit tax payments electronically.				
Goal Statement:	This issue referral has three (3) goals: 1. to reduce the cost that the IRS incurs in processing and posting mailed payments, 2. to lower the cost and burden incurred by the taxpayer in completing paper vouchers and mailing a check, and 3. to shorten the time to process payments and reduce errors in payment application.				
Proposal:	<p>The committee proposes that the IRS should accept payments through on-line banking for federal tax obligations. The use of on-line banking – in which consumers make payments to merchants by directing transfers from their bank accounts – has become a generally accepted form of payment. For instance, on-line banking is used daily to pay balances for credit cards, utilities, mortgages, and rent.</p> <p>Under this model, taxpayers would sign into their on-line banking accounts both to set up the transfer mechanism and to transfer actual payments. To ensure proper application of funds to various IRS accounts, the taxpayer should receive instructions from the on-line banking application to define the account where the payment should be applied. The instructions should request a unique identifier for the taxpayer (Social Security number, federal employer identification number, or other number used by the IRS). The instructions should then request a two-digit code representing the payment type. As a hypothetical example, the two-digit payment type code could be</p> <p><01> – for payroll tax (Form 941), <02> – for corporate tax (Form 1120), <06> – for partnerships (Form 1065), <10> – for payroll tax (Form 940), <30> – for individual income tax (Form 1040).</p> <p>The instructions should also request the tax period (year and/or quarter) to which the payment will be directed.</p>				
Response from:	Frankie Harrell, Policy Analyst, CAS, Program Coordination & Support				
Response Notes:	<p>The Electronic Federal Tax Payment System (EFTPS) currently allows businesses the option to make federal tax payments through services provided by their financial institution. Services which may be offered include on-line banking or payments made using a bank's software. However, not all financial institutions offer Automated Clearing House (ACH) Credit origination services for tax payments. Treasury does not have oversight for the content of a financial institution's banking services. It is up to each bank's individual business practice to determine which services to offer their customers. Additionally, using a financial institution's on-line services to make federal tax payments does not preclude the financial institution from charging a fee to their customers for this service. Taxpayers should verify the services offered by their bank and any applicable charges.</p> <p>Enrollment in the EFTPS is required in order to initiate payments through a financial institution. Without the enrollment process, the Service would assume a greater risk of taxpayer error and misapplied payments as Taxpayer Identification Number and entity information is validated through the enrollment process.</p> <p>More information regarding electronic payment options using ACH Credit and services provided through a financial institution can be found in page 24 of the EFTPS Payment Instruction Booklet (rev. 01-2008) and pages 6-7 and 11 of the Financial Institution Handbook for EFTPS (rev. 05-</p>				

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	<p>2007). Both references can be obtained at www.eftps.gov. Click on Help and Information; Downloads.</p> <p>The Service is exploring new opportunities and best practices to engage the on-line banking community. Thank you for your interest in advancing electronic payment options.</p>
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TAP F08-4709	Review of Form 941X		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	10/15/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/15/2008
Issue Statement:	IRS requested review of form 941X and suggestions on changes needed.				
Goal Statement:	Reveiw form for needed changes and /improvements.				
Proposal:	Subcommittee will review form and report back to IRS.				
Response from:					
Response Notes:	Subcommittee reviewed the form and concluded that the form was well designed and clear. No changes or modifications were recommended.				

TAP N08-4129	Review of Forms and Testing Guide		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	10/15/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/15/2008
Issue Statement:	Review the Forms and Testing Guide and meet with the SME to discuss how TAP can help in the testing of forms and notices.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	The subcommittee provided the Subject Matter Expert/Owner Forms and Testing Guide with specific comments about the Testing Guide. They met with the Subject Matter Expert and set up procedures on how the TAP can assist in the testing of forms and notices.				

TAP 108-4173	Reinitiate Problem Solving Day		Status:	Closed, Proposal Accepted	
Date Elevated to IRS:	10/16/2008	Date Counter Response to IRS:		Date Response(s) Received:	1/6/2009
Issue Statement:	Prior to 2001, the IRS periodically sponsored events called "Problem-Solving Days." The purpose of these events was to provide a forum for resolving difficult taxpayer issues. The IRS no longer sponsors such events. As a result, taxpayer issues are taking longer to resolve, and responsibility for resolving taxpayer issues is being shifted from Taxpayer Assistance Centers (TAC's) to the Taxpayer Advocate Service (TAS).				
Goal Statement:	The goal of this issue referral is to reinitiate the "Problem-Solving Day" program in Taxpayer Assistance Centers where sufficient staffing expertise exists.				
Proposal:	The Committee proposes that the IRS should reinitiate the Problem Solving Day program at Taxpayer Assistance Centers. Problem Solving Days should be held only at those TAC's where there are sufficient resources and expertise to resolve the majority of case types anticipated.				

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Response from:	Leslye Baronich, Director, Field Assistance
Response Notes:	<p>DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATLANTA, GA 30308</p> <p>WAGE AND INVESTMENT DIVISION JAN -6 2009 MEMORANDUM FOR CHARLES DAVIDSON, CHAIR Taxpayer Advocacy Panel (TAP) THRU: Sue Sottile, Director Tax Forms and Publications</p> <p>FROM: Leslye C. Baronich Director, Field Assistance</p> <p>SUBJECT: TAP 108-4173, Reinitiate Problem Solving Days</p> <p>Charles, thanks to you and to Hank for the TAP recommendation to reinitiate "Problem Solving Days" at the Taxpayer Assistance Centers (TACs). The TAP recommendation is right on target, as the senior leadership at the Internal Revenue Service has already initiated planning discussions to conduct a 2009 postfiling season "Problem Solving Day" event. Plans are to include multiple business units in multiple locations across the country. Planning is still in the preliminary stages and more details, will be forthcoming as they are finalized. TACs will surely play a key role in any event of this nature. We are also looking forward to providing taxpayers with special assistance on three Saturdays during the 2009 filing season, targeting taxpayers eligible to claim the Earned Income Tax Credit. We appreciate your input and suggestions. We place high value on the Taxpayer Advocacy Panel and your work in improving service to taxpayers. We look forward to working with you on future recommendations.</p>

TAP F08-4710	Review of Publication 3402, Tax Issues for LLCs		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	10/16/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/16/2008
Issue Statement:	Committee was asked by W&I to review Pub 3402 and provide feedback.				
Goal Statement:					
Proposal:	Review publication and develop white paper on feedback.				
Response from:					
Response Notes:	Subcommittee provide 6 pages of feedback to the program owner on the pub. This feedback included comments and recommendations to revise the publication.				

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TAP 208-3997	Revise Instructions for S Corporation Revocation		Status:	Closed, Proposal Rejected	
Date Elevated to IRS:	10/16/2008	Date Counter Response to IRS:		Date Response(s) Received:	11/12/2008
Issue Statement:	The instructions to Form 1120S, U.S. Income Tax Return for an S Corporation, require that a revocation of an "S" election be sent to the Service Center where the original "S" election was filed. In a recent case, the revocation was filed with the Memphis Campus, since that is where the original election was filed many years ago. The Memphis Campus responded that they no longer handle "S" elections or revocations and suggested that the revocation letter be sent to the Cincinnati Campus.				
Goal Statement:	The Internal Revenue Service (IRS) processes "S" elections and revocations at only two Campuses-Cincinnati and Ogden. Both the instructions to Form 1120S and Treasury Regulation 1.1362-6(a)(3) provide, however, that revocation of an "S" election should be filed with the Service Center where the original "S" election was filed. While in years past the IRS accepted "S" elections at all Service Centers, it now processes "S" elections and revocations in just two Campuses. The instructions and regulations are inconsistent with current IRS procedures and are misleading for taxpayers. Under current IRS procedures, the revocation documents are to be filed separately from the Form 1120S.				
Proposal:	The instructions to Form 1120S, page 2, should be revised to instruct taxpayers to file revocation statements with the Cincinnati or Ogden Campuses and to attach a copy of the revocation statement and related documents to the final Form 1120S.				
Response from:	Curtis Freeman, Chief, Business Forms & Publications				
Response Notes:	Unfortunately, Tax Forms & Publications can not accept TAP's recommendation of revising the Instructions to Form 1120S to instruct taxpayers to file revocation statements with the Cincinnati or Ogden Campuses and to attach a copy of the revocation statement and related documents to the final Form 1120S. The additional language directly contradicts Regulation 1.1362-6(a)(3). Currently, campuses that receive revocation statements (or other misdirected correspondence), are to forward the statements to the proper address and will often send a letter to the taxpayer notifying them of the correct designation. Hopefully, the case involving the Memphis Campus is an isolated incident. Unless the regulations are changed to reflect IRS procedures there is nothing that Tax Forms & Publications can do to address this problem. This issue should be pursued with Submission Processing.				

TAP N08-5033	Review and Provide Feedback on Doc. 9183		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	10/17/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Committee was asked to review and provide feedback using the DAT on the Document 9183.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	The subcommittee provided scores using both the Document Assessment Tool (DAT) and the newly created Forms Assessment Tool (FAT). This was the first use of the FAT as a tool.				

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TAP F08-4910	Review of Form 8910 (Alt. Motor Vehicle Credit)		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	10/21/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/21/2008
Issue Statement:	Committee was asked to review Form 8910 and give feedback.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	Instructions and form are easy to comprehend. There are no areas that need clarification. The form even spells out the exact credit due according to vehicle in question.				

TAP 208-5032	Revise Regulations for S Corporation Revocation		Status:	Closed, Proposal Rejected	
Date Elevated to IRS:	10/23/2008	Date Counter Response to IRS:		Date Response(s) Received:	11/12/2008 07/14/2009
Issue Statement:	The Internal Revenue Service (IRS) regulations relating to Form 1120S, U.S. Income Tax Return for an S Corporation, require that a revocation of an "S" election be sent to the Service Center where the original "S" election was filed. In a recent case, the revocation was filed with the Memphis Campus since that is where the original election had been filed many years ago. The Memphis Campus responded that they no longer handle "S" elections or revocations and suggested that the revocation letter be sent to the Cincinnati Campus.				
Goal Statement:	We understand that the IRS processes "S" elections and revocations at only two Campuses-Cincinnati and Omaha. Both the instructions to Form 1120S and Treasury Regulation 1.1362-6(a)(3) provide, however, that revocation of an "S" election should be filed with the Service Center where the original "S" election was filed. While in years past the IRS accepted "S" elections at all Service Centers, it now processes "S" elections and revocations in just two Campuses. The instructions and regulations are inconsistent with current IRS procedures and are misleading for taxpayers. Under current IRS procedures, the revocation documents are to be filed separately from the Form 1120S.				
Proposal:	A clarifying Revenue Procedure or Announcement should be issued after which the IRS regulations should be revised to provide that revocation documents shall be filed with the IRS as provided in the instructions to Form 1120S.				
Response from:	Curt Freeman for Sue Sottile, Director, Tax Forms and Publications Robert Chapman, Tax Forms and Publications				
Response Notes:	<p>We agree with the Panel that this situation should be resolved as the Panel suggests. Unfortunately, we cannot revise our instructions without the consent of Chief Counsel given the current language in Regulations section 1.1362-6(a)(3). To that end, I have contacted the attorneys in Chief Counsel responsible for section 1362 requesting their approval of our changing the Instructions for Form 1120S to tell taxpayers to file revocation statements with the campus, Cincinnati or Ogden, where their returns are required to be filed, instead of where the election was originally filed.</p> <p>I will keep you apprised as my dealings with Chief Counsel on this matter continue, and assure you I will do everything I can to resolve this issue as the Panel suggested. In the interim, if I can be of any further assistance, please let me know.</p> <p>Tax Forms and Publications spoke to Chief Counsel on revising the instructions to Form 1120S. Counsel, advised that it is not permissible to alter the instructions as the TAP requested because</p>				

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	the Treasury Regulations clearly and specifically provide for the rule that's currently in the instructions. Chief Counsel stated that TFP can not alter the instruction to the Form 1120S to conflict with the regulation.
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TAP Z08-5047	Mortgage Debt Relief Act Guidance		Status:	Closed, Proposal Accepted	
Date Elevated to IRS:	10/29/2008	Date Counter Response to IRS:		Date Response(s) Received:	12/15/2008
Issue Statement:	The Mortgage Forgiveness Debt Relief Act of 2007 ("the Act") excludes from gross income qualified principal residence indebtedness (QPRI) that is forgiven. If the debt is forgiven in connection with loss of ownership of the residence, however, taxpayers may not qualify for the exclusion if the date the debt is formally forgiven is after the date of loss of ownership of the residence because of the technical definition of QPRI.				
Goal Statement:	The Internal Revenue Service (IRS) will adopt an interpretive position that will permit taxpayers to continue to treat debt as QPRI even if the debt cancellation date is subsequent to the date the taxpayer no longer owns the residence.				
Proposal:	The IRS should publish guidance defining QPRI as including debt that was QPRI at the time the taxpayer relinquished ownership of the residence securing the debt if the owner would otherwise have been eligible to exclude the cancelled debt under the Act.				
Response from:	Nina Olson, National Taxpayer Advocate				
Response Notes:	<p>December 15, 2008</p> <p>Henry A. Mosler, Chair Taxpayer Advocacy Panel Internal Revenue Service 211 West Wisconsin Avenue Stop 1D06-MIL Milwaukee, WI 53203-2221</p> <p>Dear Mr. Mosler: Thank you for your recommendation on the topic of mortgage debt relief guidance. I share TAP's concern that the Mortgage Forgiveness Debt Relief Act of 2007 might not be interpreted consistently with Congressional intent to benefit taxpayers who lose their homes to foreclosure when the mortgage debt is canceled after foreclosure.</p> <p>I am writing to let you know the interpretation you suggest is the correct one. The exclusion under IRC section 108(h) applies even where foreclosure precedes debt cancellation. This position is implicit in Example 2 found on page 13 of IRS Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments. I will be working with the appropriate IRS office to include this information on the IRS.gov website.</p> <p>I want to thank the volunteers in your organization for taking the time to examine this issue and other issues. I value the TAP's perspective and encourage the committees to continue making recommendations to improve taxpayer service.</p> <p>Sincerely,</p> <p>Nina E. Olson National Taxpayer Advocate</p>				

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TAP 108-4616	Add Information on Taxpayer Advocacy Panel to Publication 4633		Status:	Closed, Proposal Partially Accepted	
Date Elevated to IRS:	10/29/2008	Date Counter Response to IRS:		Date Response(s) Received:	3/17/2009
Issue Statement:	IRS Publication 4633, Taxes: What you Need to Know, contains general information about how citizens and small businesses should comply with federal tax laws. This publication – in the form of a compact disc (CD) – was created by the Taxpayer Advocate Service (TAS). The publication does not provide any information on the Taxpayer Advocacy Panel (TAP) or on how citizens can submit suggestions to address systemic problems they encounter.				
Goal Statement:	The goal of this issue referral is to include information on TAP in Publication 4633, including a link to the TAP web site.				
Proposal:	<p>The IRS should add a section under the "Links and Resources" section on the main page of Publication 4633 that:</p> <ul style="list-style-type: none"> • Provides a brief description of the purpose of TAP, using the standard language describing TAP that was recently approved by the National Taxpayer Advocate, • Defines what a "systemic" issue is, • Includes a hyperlink to the TAP web site (www.improveirs.org) so that readers can report systemic issues, and • Provides information on the Systemic Advocacy Management System (SAMS). <p>The following screen shots indicate where this information could be inserted.</p> <p>Once users select the "Links and Resources" option, they are currently presented with three areas of information:</p> <ol style="list-style-type: none"> (1) Financial Literacy/Identity Theft, (2) Government Web Sites, and (3) IRS Forms and Publications. <p>The information regarding TAP should be included as the first option on this list (indicated by the arrow in the following diagram).</p>				
Response from:	Nina Olson, National Taxpayer Advocate				
Response Notes:	<p>March 17, 2009</p> <p>Mr. Henry A. Mosler Chair, Taxpayer Advocacy Panel 211 West Wisconsin Avenue Milwaukee, Wisconsin 53203</p> <p>Dear Mr. Mosler,</p> <p>This letter is in response to your recommendation to include information on TAP in IRS Publication 4633, Taxes: What You Need to Know. This publication is a DVD version of the online Tax Toolkit developed by TAS and the IRS.</p> <p>Because the information in the toolkit changes frequently, we are no longer utilizing the DVD version of the Tax Toolkit. We are, however, in the process of redesigning the website. The new format will enable users to submit both systemic issues and IRS improvement initiatives through TAP. In the interim, we have temporarily added the TAP information to the online version of the toolkit in the "Government Web sites" section of this page: http://www.taxtoolkit.irs.gov/Links and Resources.cfm. In addition, we feature TAP on the front page of the www.irs.gov/Advocate site. Please thank the TAP for elevating these issues and the recommendations made to improve</p>				

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	<p>responsiveness to taxpayers' needs. I appreciate the Panel's hard work and dedication to improving tax administration. If you have any further questions or concerns, please feel free to contact me.</p> <p>Sincerely,</p> <p>Nina E. Olson National Taxpayer Advocate</p>
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TAP N08-5077	Review of Letter 1961-feedback and DAT score		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	10/30/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/30/2008
Issue Statement:	Review of Letter 1961C				
Goal Statement:					
Proposal:	Notice Committee was asked to review and score Letter 1961C.				
Response from:					
Response Notes:	Committee provided feedback and scoring or Letter 1961C.				

TAP F08-3900	Review of Schedule H (Household Employees)		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	10/30/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/30/2008
Issue Statement:	Review the Schedule H Instructions and provide feedback.				
Goal Statement:					
Proposal:	<p>1. (p. H2, C1) Under Who Needs to File Schedule H, it says "You must file Schedule H (Form 1040) if you answer "Yes" to any of the questions on lines A, B, Or C. This is confusing what it is referring to. Please add; "...answer "Yes" to any of the questions on lines A, B, or C shown on schedule H page 1</p> <p>2. (p. H2, C1) Under "Only 8 lines for most people". Is this supposed to help people out by encouraging them? This seems a waste to have this in there.</p> <p>3. (p. H2, C2) Under Cash Wages. It says "Cash wages do not include the value of food, lodging...you give a household employee." OK, but it is very common for people to give their workers lodging in lieu of wages. There should, minimally, be a pointer to something (a publication, for example) that explains to what someone is supposed to do if they give things in lieu of cash.</p> <p>4. (p. H2, C2) It says "Note. If a government agency files Schedule H for the worker, you do not need to file it". Not sure what you mean by 'it'. Please change 'it' to 'schedule h'</p> <p>5. (p. H2, C1-C2) Rather confusing on this page whereby the title is Who Needs to File Schedule H, but in the middle of it all, it goes into side definitions such as Cash Wages and Calendar Quarter. This should go in a separate section called Definitions.</p>				

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	<p>6. (p. H2, C2) Do You have an Employer identification Number (EIN)? Confusing. Do you actually need an EIN or not. This should be explicit.</p> <p>7. (p. H4, C1) Says “Note. If you are a calendar year tax payer and have no household employer ... you do not have to file Schedule H...” This seems rather redundant.</p> <p>8. (p. H4, C2) Under “Exception for parents.” It says “Count the cash wages you paid your parent for work in or around your home if both 1 and 2 below apply”. This is very, very confusing. It should, I believe, read “DO NOT Count the cash wages...”</p>
<p>Response from:</p>	<p>Robert A. Erickson, Tax Law Specialist and Patricia M. Wagner, Senior Tax Analyst</p>
<p>Response Notes:</p>	<p>The program owners responded to the proposed solution with the following responses:</p> <ol style="list-style-type: none"> 1. Accepted 2. Not Accepted: By stating that most filers need to complete only 8 lines, we encourage taxpayer compliance and reduce taxpayer burden by highlighting the important lines. 3. Accepted 4. Accepted 5. Partially Accepted: We will move the cited topics to a more appropriate section. 6. Accepted 7. Not Accepted: A Schedule H package is mailed to an employer if Schedule H was filed in the previous year. We feel that it is important to tell the taxpayer that there is no requirement to file the form if there were no household employees in the current year. Also, the cited statement reinforces the parenthetical in line C on page 1 of Schedule H. 8. Not Accepted: Per IRC 3121 (b)(3)(B), the statement is accurate as presented in the instructions. We will review the instruction as a whole for the next revision to determine if any clarifying changes can be made.

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TAP F08-5003	Review of Form 1040 NR		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	10/30/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/30/2008
Issue Statement:	Committee was asked to review Form 1040 NR and provide feedback.				
Goal Statement:	Provide comments on Form 1040NR-EZ, that will allow the form to be more user friendly or understandable to the average taxpayer.				
Proposal:	<p>Assumptions:</p> <ol style="list-style-type: none"> 1. We are reviewing proposed forms for calendar year 2009 and, 2. Forms/instructions are not yet posted for calendar year 2008 so, 3. We must refer to forms/instructions for calendar year 2007 for comparison. <p>Comments pertaining to the review of form 1040NR-EZ</p> <ol style="list-style-type: none"> 1. Instructions for form 1040NR-EZ should include a section similar to that which appears in the instructions for form 1040-NR, at page 2, under the caption "Resident Alien or Nonresident Alien", sub-paragraph "Substantial Presence Test", explaining to the taxpayer how the substantial presence test is met and, how the days are counted. And then, <ol style="list-style-type: none"> a. Form 1040NR-EZ, page 2, at line (H), a reference should be made here, pointing to those instructions which explain how this entry is computed. 2. Instructions for form 1040NR-EZ should include a section similar to that which appears in the instructions for Form 1040-NR, at page 30, explaining the rules pertaining to treaty benefits, and then, <ol style="list-style-type: none"> a. Form 1040NR-EZ, page 2, at line (J), a reference should be made here, pointing to those instructions which explains how those entries are properly computed. 3. Except for some minor changes in verbiage and forms layout, page one of the form mirrors that of 2007, and is quite clear in both flow and the information requested. 4. Page 2 differs significantly from that used in 2007, but in a good way. More "white space" is provided, and the information is presented in a more "reader friendly" way. <ol style="list-style-type: none"> a. I would suggest however, that under lines "G" and "J", the line height and width be increased somewhat, in order to allow a little more room for those of us who cannot print legibly in "confined spaces" . 5. Instructions were necessary to fill out the form. 6. "Enclose, but do not attach, any payment" Needs to be bold on the front page running vertically. 				
Response from:	Robert A. Erickson, Tax Law Specialist and Patricia M. Wagner, Senior Tax Analyst				
Response Notes:	<p>The Program Owners responded to the proposed solution with the following response:</p> <ol style="list-style-type: none"> 1. We have received other comments about this new category and "expatriate" will be deleted and the item will be revised. 2. The comment is correct for the draft they saw. However, the educator expense deduction was extended, and the instructions discuss the educator expenses. 3. Comment noted. 4. There currently has been no decision to include a table of contents, but the length of the instructions could warrant one. We will take this under consideration for 2009. 5. Comment noted. 				

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TAP C08-3711	TAP Member Handbook 2008		Status:	Closed, Proposal Implemented	
Date Elevated to IRS:	10/30/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Members do not have any method of providing feedback to their own handbook. There are no methods in place to ensure the handbook is updated regularly.				
Goal Statement:					
Proposal:	Update the TAP Member Handbook for the benefit of the members.				
Response from:					
Response Notes:	TAP Member Handbook was updated to the benefit of TAP members.				

TAP F08-5004	Review of the form 1040 NR-EZ		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	10/30/2008	Date Counter Response to IRS:		Date Response(s) Received:	10/30/2008
Issue Statement:	Committee was asked to review the form 1040 NR-EZ and provide feedback				
Goal Statement:	Provide comments on Form 1040NR-EZ, that will allow the form to be more user friendly or understandable to the average taxpayer.				
Proposal:	<p>Assumptions:</p> <ol style="list-style-type: none"> 1. We are reviewing proposed forms for calendar year 2009 and, 2. Forms/instructions are not yet posted for calendar year 2008 so, 3. We must refer to forms/instructions for calendar year 2007 for comparison. <p>Comments pertaining to the review of form 1040NR-EZ</p> <ol style="list-style-type: none"> 1. Instructions for form 1040NR-EZ should include a section similar to that which appears in the instructions for form 1040-NR, at page 2, under the caption "Resident Alien or Nonresident Alien", sub-paragraph "Substantial Presence Test", explaining to the taxpayer how the substantial presence test is met and, how the days are counted. And then, <ol style="list-style-type: none"> a. Form 1040NR-EZ, page 2, at line (H), a reference should be made here, pointing to those instructions which explain how this entry is computed. 2. Instructions for form 1040NR-EZ should include a section similar to that which appears in the instructions for Form 1040-NR, at page 30, explaining the rules pertaining to treaty benefits, and then, <ol style="list-style-type: none"> a. Form 1040NR-EZ, page 2, at line (J), a reference should be made here, pointing to those instructions which explains how those entries are properly computed. 3. Except for some minor changes in verbiage and forms layout, page one of the form mirrors that of 2007, and is quite clear in both flow and the information requested. 4. Page 2 differs significantly from that used in 2007, but in a good way. More "white space" is provided, and the information is presented in a more "reader friendly" way. <ol style="list-style-type: none"> a. I would suggest however, that under lines "G" and "J", the line height and width be increased somewhat, in order to allow a little more room for those of us who cannot print legibly in "confined spaces" . 5. Instructions were necessary to fill out the form. 6. "Enclose, but do not attach, any payment" Needs to be bold on the front page running vertically. 				
Response from:	Robert A. Erickson, Tax Law Specialist and Patricia M. Wagner, Senior Tax Analyst				
Response	The Program Owners responded to the proposed solution with the following response:				

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Notes:	<p>1. In our 2009 draft instructions for the redesigned 1040NR, we include a small chart on page 2, discussing substantial presence, and we added a discussion for Item H, which requests days of presence for the years. While we did not draft instructions for the 1040NR-EZ yet, I see no reason why similar language cannot be included in these instructions.</p> <p>2. The EZ instructions do include a discussion of treaty benefits, but they also could include the language on treaty-based return position disclosures that is in the 1040NR instructions.</p> <p>3. No comment needed.</p> <p>4. Our final draft of the redesigned 1040NR included more space and a slightly different layout than that in the versions revised by TAP. The new design should address the concerns in the issue.</p> <p>5. No comment needed. Instructions will be provided.</p> <p>6. This "Enclose" statement does not appear on the 1040NR-EZ at all. The 1040 itself includes the statement in a horizontal format and does not bold the words. We can bold the statement if it is deemed useful.</p>
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TAP T08-4541	TAC-Tax Return Preparation Process		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/1/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	The Taxpayer Assistance Center (TAC) issue committee of TAP has been tasked with recommending improvements to the tax return preparation process in the TACs, including the process of making appointments for tax return preparation.				
Goal Statement:	<p>The expectations of the panel:</p> <p>1) Recommend an improved process of scheduling return preparation assistance and notifying customers of available appointments in the Taxpayer Assistance Centers.</p> <p>2) Recommend improvements to the current method of preparing returns in the TACs.</p> <p>Status: Referred to Program Owner(Issue Committees Only)</p> <p>Title: TAC -- Tax Return Preparation Process</p> <p>Issue Referral</p>				
Proposal:	<p>One of the first steps in the return preparation process is when the customer enters the TAC to arrange for return preparation assistance. If return preparation assistance is not immediately available, the customer will make an appointment for assistance at a future date. Recommendations to improve the appointment process ask Field Assistance to:</p> <ul style="list-style-type: none"> * Ensure appointment timeframes listed in the Internal Revenue Manual (IRM) are followed, * Utilize a telephone appointment system to set appointments and remind customers of their appointments, * Encourage TAC managers to use more discretion and judgment in scheduling and managing the return preparation workload, and * Emphasize the importance of the customer's valuable time (including wait time) to TAC managers and employees. <p>Prior to return preparation, an Initial Assistance Representative (IAR), more commonly known as a screener, determines the customer's eligibility and readiness for return preparation assistance. Recommendations to improve this "screening" process ask Field Assistance to:</p> <ul style="list-style-type: none"> * Review the existing requirement for all customers and their dependents to furnish original Social Security/Adoption Taxpayer Identification Number/Individual Taxpayer Identification Number cards 				
Response from:					
Response Notes:	The committee produced a 24-page report, with appendices, for Field Assistance titled, "Report of the Taxpayer Assistance Center Committee on the Tax Return Preparation Process in the TACs."				

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TAP 708-4558	Form 1099 Reporting for Joint Account Ownership		Status:	Closed, Proposal Rejected	
Date Elevated to IRS:	11/7/2008	Date Counter Response to IRS:		Date Response(s) Received:	1/8/2009
Issue Statement:	When two or more non-married taxpayers share ownership of an account and its resulting income, the Internal Revenue Service (IRS) rules require burdensome reporting by taxpayers.				
Goal Statement:	Provide a less burdensome method for individual taxpayers to correctly allocate income from jointly-owned bank, investment and other income producing accounts.				
Proposal:	<p>We propose eliminating the requirement that the nominee recipient taxpayers must prepare and file forms 1099 and 1096 to the IRS on behalf of the secondary taxpayer(s) in a similar fashion to the way alimony is reported today.</p> <p>We propose a simpler solution that will allow the nominee recipient to provide the necessary information pertaining to the secondary owner(s) directly on the tax return.</p>				
Response from:	Sue Sottile, Director, Tax Forms and Publications				
Response Notes:	<p>Thank you for your letter of November 7, 2008 containing the Taxpayer Advocacy Panel (TAP) recommendation, subject as above. We have given careful consideration to your recommendation but are unable to institute it for the following reasons.</p> <p>We cannot legally adopt the alternative reporting regime suggested. The reporting of the SSN of the recipient of alimony payments on the payer's return is required by IRC section 215(c). There is no similar reporting requirement for stocks sales, interest, or dividends. Further, IRC section 6109 prohibits the IRS from requiring taxpayers to report the SSN of a third party on their tax returns, unless there is a specific tax law provision that allows such reporting. In addition, nominee recipient reporting is required under Treasury Regulations 1.6045-1, 1.6042-2, and 1.6049-1. Reporting in the manner you recommend would require legislative action.</p>				

TAP V08-5084	Advertising VITA		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/12/2008	Date Counter Response to IRS:		Date Response(s) Received:	2/26/2009
Issue Statement:	Many people who are eligible for free tax assistance are not aware of the IRS programs that offer this assistance, including VITA, TCE, and Free File on irs.gov .				
Goal Statement:	Make people aware of free tax prep and free filing through VITA, TCE and irs.gov so tps can take advantage of the free services if they are eligible.				
Proposal:	<p>IRS could increase advertising and promotion through existing channels by taking advantage of the current contact with EITC eligible families. IRS could create phone messages about free tax preparation and free filing that taxpayers can listen to while placed on hold when calling the IRS; also IRS can include such information in correspondence and other EITC promotional pieces, fliers, posters, press releases, etc.</p> <p>Taxpayers who have filed paper returns with math errors are sent a letter describing the errors made in their return. These letters should have an insert informing them of free electronic tax preparation services and possibly identifying local preparation sites in their areas.</p>				
Response from:	Julieta D. Garcia, Director, SPEC				
Response Notes:	The SPEC organization will initiate contact with the appropriate function within the IRS that has responsibility over our toll free phone systems. We agree with the committee's proposal that a recorded phone message regarding free tax preparation and options for free filing would be very beneficial to targeted customers calling into our toll free phone systems when they are placed on hold. To be clear, SPEC does not "own" this system and can only make a recommendation that				

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this message be included. Additionally, there may be some type of systemic, technological, or budgetary restrictions that could preclude the organization from implementing this idea.

SPEC and its partners have seen an average annual growth of 13.48% in VITA/TCE returns since SPEC stand up in 2000 even though there is a perception that many taxpayers are not aware of this service. Growth for 2007 and 2008 was 8.35% and 23.10 (excluding ESP returns) respectively. A recent research study conducted by an external contractor reflected that overall awareness of VITA is very low among low income taxpayers. As such, we can only attribute this incredible growth to targeted marketing by local coalitions and partners. Accordingly, we strongly believe that is "word of mouth" and concentrated marketing to existing clients by local organizations that operate sites rather than any national media messages that have driven these numbers. Another factor to be considered in embarking on any new national marketing campaign is the growth of VITA compared to the growth of volunteers. Last year while the VITA customer base grew 23%, the number of volunteers grew less than 3%. In a recent meeting of 25 members of the National EITC Outreach Partnership, of which SPEC is a co-founding member, the slow growth of the volunteer base compared to the growth of VITA customers was raised as a serious concern. In summary, SPEC recommends that we allow the primary growth of VITA to be driven by local marketing campaigns rather than national campaigns so there can be a balance between local supply and demand.

SPEC has had some success in this area and agrees to consider this approach with additional targeted populations in the future. A successful example is a mail out we did last year to seniors who made math errors on paper returns. We created a publication to address these common errors - Publication 4644 (copy attached). In addition to raising awareness of common mistakes made by seniors, this publication encouraged seniors to electronically file and listed the telephone number for TCE, VITA and AARP as resources to assist with return preparation. A sample population of taxpayers received this publication and initial results indicate a reduction in errors. Accordingly, we will use this same approach with this group again this year with some modification to narrow down the populations with most potential. A targeted population in 2009 will be non-filers in specific zip codes who will be encouraged to join or come back into the tax system. The strategy to reach these individuals is via direct mail out. Based on research available through a variety of sources the notices will target non-filers making under \$40,000 annually who may be eligible for a refund (that could include EITC). The goal of this strategy is to increase filing compliance among this population. VITA/TCE and TACs will be included in the strategy as a resource to help taxpayers file their returns. We will provide the committee with the results of these two direct mail initiatives.

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TAP V08-5086	Recognition of our VITA Volunteers		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/12/2008	Date Counter Response to IRS:		Date Response(s) Received:	2/26/2009
Issue Statement:	Incentives and recognition should be provided to vols who participate in the VITA/TCE/Other programs in order to gain greater collaboration and to recognize their time and effort.				
Goal Statement:	To recognize vols for thier participation in the VITA/TCE/Other programs.				
Proposal:	The IRS should take a leadership role in establishing consistent nationwide recognition for VITA volunteers (i.e., National Volunteer Day or Tax Volunteer Day). Nominated volunteers could be selected to attend Executive level ceremonies/celebrations. Site level celebrations could also be conducted where IRS employees salute the accomplishments of volunteers with a gathering, refreshments and certificates of appreciation.				
Response from:	Julieta D. Garcia, Director, SPEC				
Response Notes:	<p>SPEC agrees with the committee's proposal and recognizes the importance of volunteer recognition. SPEC employees and executives currently participate in local coalition and partner celebrations where volunteers are recognized. Per your recommendation, SPEC will take a more active role in these celebrations. Additionally, SPEC will identify a week in May to formally recognize volunteers and will work with local partners to schedule recognition events within this time frame where possible. A formal internal and external communication strategy will be developed by our Communications staff to support this effort.</p> <p>SPEC will continue to provide volunteer recognition as an allowable expense item on the VITA Grant. 66% of the VITA grantees indicated that \$126,727 would be used for volunteer recognition.</p>				

TAP V08-5083	Addition of Schedule K-1 to the Scope of VITA		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/12/2008	Date Counter Response to IRS:		Date Response(s) Received:	2/26/2009
Issue Statement:	Many people who meet the definition of a person eligible for VITA assistance have income from trusts, Sub chapter S corps, receive a Sch K-1, and for this reason only must seek the assistance of a paid preparer.				
Goal Statement:	Meet the needs of the VITA constituency.				
Proposal:	Add certain information from Form 1041 Schedule K-1 and Form 1120S K-1 to the VITA curriculum. These schedules would be limited to those reflecting income shown on forms and schedules already within the VITA scope. (i.e. Schedule B and Schedule D).				
Response from:	Julieta Garcia, Director, SPEC				
Response Notes:	<p>SPEC believes select Schedule K-1 items can be easily incorporated into in-scope issues. We will assign this task to our VITA training team to clearly define scope for limited Schedule K-1 and include it in the program for the next filing season.</p> <p>SPEC has been cautious about expanding the scope of VITA for two main reasons. The first is quality. As a result of concerns raised by TIGTA and our own internal reviews over the past several years, SPEC has spent its resources on developing quality standards and a consistent process for in-scope VITA returns. As such, we have simply not had resources to develop training and related processes for expanding scope. An additional factor in the decision not to expand scope is the impact it may have on demand for services at VITA/TCE. In this regard, the recent economic downturn has impacted wait times at many locations this filing</p>				

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	<p>season beyond historic norms and in some cases taxpayers needing help simply can not be assisted by available volunteer staff.</p> <p>Although we still have concerns about the impact expanding scope will have on both quality and quantity, we acknowledge that it is currently one of SPEC's most important partner issues. Your recommendation further validates the concern shared by partners and other stakeholders: It is time to address the issue of expanding scope in VITA/TCE sites.</p> <p>This year SPEC is expanding VITA scope to include limited cancellation of debt resulting from the Mortgage Debt Forgiveness Act of 2007. Although a complex issue overall, SPEC has identified some situations that can be handled by VITA volunteers. SPEC will use a similar process to develop training and communication for the K-1 issue the committee suggested. In the future, we will use a similar approach to add additional out-of-scope issues.</p>
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TAP V08-5043	Mileage Reimbursement for VITA Volunteers		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/12/2008	Date Counter Response to IRS:		Date Response(s) Received:	2/26/2009
Issue Statement:	Encourage qualified individuals to volunteer as counselors providing free tax assistance to targeted taxpayers (e.g. low income, elderly, disabled.)				
Goal Statement:	Minimize situations where the volunteer needs to pay out-of-pocket expenses that are necessary and reasonable in order to provide such free tax assistance. AARP/TCE currently offers mileage reimbursement to its volunteers; however generally, VITA does not.				
Proposal:	Volunteers provide a valuable service that enhances tax compliance. AARP/TCE currently offers mileage reimbursement to volunteers. Reimbursement allowances should be consistent where applicable to encourage participation. The IRS could provide this reimbursement directly to VITA volunteers or encourage partners to provide reimbursement, perhaps by utilizing grant funds.				
Response from:	Julieta D. Garcia, Director, SPEC				
Response Notes:	<p>SPEC can implement this recommendation through the VITA Grant Program. We will encourage and support continued use of grant funds to reimburse volunteers for travel expenses. Both the TCE and VITA Grants include volunteer mileage as an allowable expense item. IRS also allows unreimbursed travel expenses incurred for providing volunteer services to non profit organizations as a miscellaneous deduction on Schedule A Itemized Deductions. SPEC will provide information to partners on how volunteers can claim these expenses on their federal tax return.</p> <p>The IRS does not have allocated funding or a formal process to directly pay travel to every VITA and TCE volunteer. Instead of pursuing this type of funding and establishing a process for IRS to reimburse volunteer travel expenses, SPEC will proceed with implementing the requirements of the VITA Grant Program. SPEC has requested funds to continue the VITA Grant for FY 2010 and beyond. We believe this is the best use of our resources at this time.</p> <p>70% of the grantees who received VITA Grant funding indicated that \$1,263,813 would be used for volunteer travel reimbursement. Additionally, 59% included volunteer training travel as a proposed budget item. The proposed amount for training travel was \$423,602. If the VITA grant program is extended for filing season 2010, we will ensure that our communication to prospective applicants clearly summarizes that volunteer mileage is an allowable item.</p>				

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TAP V08-5087	VITA Year Round Service to Taxpayers		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/12/2008	Date Counter Response to IRS:		Date Response(s) Received:	2/26/2009
Issue Statement:	VITA Partner Organizations provide year round service to taxpayers.				
Goal Statement:	Recommendation of VITA Partner Organization provide year round service to taxpayers.				
Proposal:	<p>A nationwide toll free phone number and an internet site should be established where qualified taxpayers could call or send problems, questions and concerns about their tax problems. Volunteers could return the calls and assist taxpayers throughout the year, as their availability permits, similar to what AARP currently does.</p> <p>Conduct a Survey to utilize an Exit Checklist that covers any potential life changes that could impact a taxpayer's tax obligations for the next filing season.</p>				
Response from:	Julieta D. Garcia, Director, SPEC				
Response Notes:	<p>SPEC acknowledges that taxpayer assistance should be expanded beyond the filing season to help facilitate compliance. The IRS currently has a toll free line with most of the capabilities recommended by the committee. As such, we do not feel that this recommendation is the best way for us to immediately provide those services to taxpayers. Additionally, several efforts are currently underway to provide additional services to taxpayers. One example is a filing season pilot program for 2009 that SPEC and Field Assistance are rolling-out in 8 cities to have IRS Tax Assistance Center (TAC) employees provide on-site services to taxpayers at specific VITA/TCE sites. If successful, this initiative may be provided at additional locations and at VITA/TCE sites operating outside the traditional filing season.</p> <p>Last year SPEC began laying the foundation to provide year round service to taxpayers. We updated our Business Model/Concept of Operations (Document 12520 attached) to reflect this vision. A quote from this document that captures this direction is as follows: "This approach creates a framework for partners to provide a broader portfolio of tax-related services year round". As part of this Concept of Operations long term vision, SPEC sees VITA as just one of several tax and financial education/asset building services offered by partners outside of the traditional filing season. As such we envision a migration to partners that treat our shared customers as clients year-round rather than single transaction VITA customers. With focus on these types of partners, an opportunity is created for them to be a point of contact to address notices and other downstream tax issues. Their efforts will also supplement direct services provided by the IRS Tax Assistance Centers (TAC) and Toll Free Call Centers. As this portfolio of services develops, SPEC will continue to highlight the year round need for services and will network all available services including local coalitions, Taxpayer Advocate Service, Low Income Tax Clinics, and other resources.</p> <p>A clear indicator of SPEC Partner movement in the area of year-round service opportunities is the growth in VITA sites open outside of the traditional filing season. In 2007 4.1% of VITA sites (excluding AARP sites) that were open on February 1st were still open on August 1st. In 2008 this percentage increased to 10.5%. We anticipate this trend will continue in 2009.</p> <p>SPEC acknowledges the benefit to taxpayers and IRS in the early identification of potential life changes that could impact tax obligations. We plan to address this issue by providing timely information to taxpayers year round. In our response to Issue 3 SPEC provided background and data reflecting our migration to partners that provide year round services. SPEC agrees with the committee's premise that these partners need tools and resources to assist taxpayers with life cycle changes that may impact future tax obligations.</p> <p>In a recent survey of taxpayers by an outside consultant on our outreach measures, questions were asked about SPEC and partner products. SPEC life cycle brochures were the best received</p>				

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	by taxpayers of all internal and external products on which they were asked to provide feedback. Rather than a required exit checklist for all VITA sites, SPEC will develop strategies with local partners that provide year round services to incorporate these life cycle brochures as resources in transactions with taxpayers outside of the tax preparation process.
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TAP V08-5085	Adding Schedule C to VITA's Scope		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/12/2008	Date Counter Response to IRS:		Date Response(s) Received:	2/26/2009
Issue Statement:	The # of TPs considered to be self-employed or require the need for the prep of a sch C increases every year as more and more people open their own businesses or become engaged in activities with the intent to make a profit. SB/SE org is aware of the increasing need to educate this segment of the pop and is currently expanding its outreach and ed efforts specific to meet their needs.				
Goal Statement:	It is proposed to broaden the services offered by the VITA Program by including the prep of the Sch C (with limits) to the VITA scope of services .				
Proposal:	Add schedule C (with limitations) to provide services to taxpayers with expenses greater than \$5k. Qualifications should be limited to those taxpayers (sole proprietor or statutory employee) with expenses greater than \$5k, operating under the cash method of accounting, having no employees, no depreciation calculations, no inventory calculation, no home office deduction, and no net loss.				
Response from:	Julieta D. Garcia, Director, SPEC				
Response Notes:	<p>SPEC has some reservations about adding limited Schedule C to its in-scope items. However, we are aware of the imminent tax assistance needs of some VITA taxpayers and are interested in trying to address the issue. We acknowledge that many partners assist their clients with micro enterprise development as part of their overall asset development model. SPEC supports and applauds this anti-poverty effort. We also recognize that through this approach many traditional VITA clients (wage earners only) now have to prepare a simple self-employment tax return and the \$5,000 expense limit on Schedule C-EZ does not meet their needs.</p> <p>In a recent SPEC data request, we found that many of the larger coalitions prepared out-of-scope Schedule C returns last filing season and will continue to do so in 2009. We are also aware of the recent Center for Economic Development (CFED) Request Proposal for local free tax preparation programs to submit grant proposals to develop return preparation and marketing plans to assist self-employed individuals. This call and associated customer demand will further expand Schedule C preparation efforts locally. We expect most of the VITA grantees will do these returns at existing sites and many of these returns will be out of scope for what VITA currently allows.</p> <p>The volume of out-of-scope Schedule C returns appears to be relatively small in volume and generally done by a very limited number of volunteers. Although SPEC does not endorse these approaches, we will not take action to stop these practices for this filing season and will encourage local partners who prepare out of scope returns to inform the taxpayer that the return is being prepared outside of the VITA umbrella.</p> <p>We believe the VITA sites in the CFED self-employment return preparation project may provide some best practices and other information SPEC can consider in determining if VITA can be expanded to include any type of limited Schedule C returns. We plan to follow up with them to get input. We will also get input from the National Community Tax Coalition (NCTC) as well as other national and local partners.</p> <p>There are several options SPEC is considering. One option is to recommend expanding the \$5,000 expense threshold on schedule C-EZ. To be clear, SPEC does not "own" this system and can only make a recommendation that the threshold be raised. Other internal stakeholders have</p>				

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	<p>an interest in determining this threshold and will have to be consulted. Another option is to develop a template to cross walk Schedule C-EZ returns to the Schedule C for situations where expenses exceed \$5,000 but would otherwise be in-scope for the Schedule C-EZ. This approach would not expand the expenses (and related tax law) currently covered by C-EZ in-scope training, but would simply allow the volunteer to use a Schedule C to input the same expenses that would have been on the Schedule C-EZ.</p>
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TAP B08-5104	Home-Based Business Links to SB/SE Website		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/13/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	The SB/SE website has no links or web pages targeted specifically for the home-based business tp who is often eligible to file a Sch C-EZ. The home-based business filer has to wade through a great deal of extraneous info becuz he doesn't have a storefront or employees.				
Goal Statement:	Reduce the burdeb for home-based business filers to find the tax info they need.				
Proposal:	A link to Home-Based Businesses should be added to the SB/SE main page. The term "home-based business" is the best description for the Sch C-EZ filer, allowing hime to self-identify and immediately get to the most helpful info.				
Response from:					
Response Notes:					

TAP B08-5105	VITA/TCE Services Insert for Seniors		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/13/2008	Date Counter Response to IRS:		Date Response(s) Received:	2/26/2009
Issue Statement:	Insert flyer in error mailers to certain taxpayers informing them of the services available through VITA and TCE.				
Goal Statement:	Inform tps that have filed manually prepared, paper returns with math errors of the availability of free electronic tax prep services				
Proposal:	Tps who have filed paper returns with math errors are sent a letter describing the eroors made. These letters should have an insert informing them of the services available for free electronic tax prep and possibly identifying local prep services in their area.				
Response from:	Julieta D. Garcia, Director, SPEC				
Response Notes:	<p>SPEC has had some success in this area and agrees to consider this approach with additional targeted populations in the future. A successful example is a mail out we did last year to seniors who made math errors on paper returns. We created a publication to address these common errors - Publication 4644 (copy attached). In addition to raising awareness of common mistakes made by seniors, this publication encouraged seniors to electronically file and listed the telephone number for TCE, VITA and AARP as resources to assist with return preparation. A sample population of taxpayers received this publication and initial results indicate a reduction in errors. Accordingly, we will use this same approach with this group again this year with some modification to narrow down the populations with most potential. A targeted population in 2009 will be non-filers in specific zip codes who will be encouraged to join or come back into the tax system. The strategy to reach these individuals is via direct mail out. Based on research available through a variety of sources the notices will target non-filers making under \$40,000 annually who may be eligible for a refund (that could include EITC). The goal of this strategy is to</p>				

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	increase filing compliance among this population. VITA/TCE and TACs will be included in the strategy as a resource to help taxpayers file their returns. We will provide the committee with the results of these two direct mail initiatives.
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TAP N08-5076	DAT Score-Letter 0757C		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/19/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Program Owner requested Documents Assessment (DAT) score for Letter 0757C.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	Subcommittee reviewed the Letter 0757C and provided the program owner with the scores of the notice using the Documents Assessment Tool (DAT).				

TAP F08-4866	Publication 3498-A Feedback and DAT Scored		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/19/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Program Owner has asked the committee to provide feedback on the Pub 3498-A by June 24. They also would like the publication DAT scored within the next 2 months.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	<p>Subcommittee provided the following feedback for the Publication 3498A:</p> <p>The font size seems a bit small. If it was larger, it would probably make the document longer, but the trade-off should be considered. The Pub deals with many issues and will be daunting for the average taxpayer. The smaller font may increase the taxpayer's anxiety if it adds to the challenge of taxpayer understanding with an appearance of fine print.</p> <p>The amount of the filing fee for U.S. Tax Court could be given.</p> <p>Professional and Courteous Service-Information could be given as to how to get the address of the IRS Director or Center. In other sections of the Pub, addresses, telephone numbers, etc. are given.</p> <p>Last sentence of Item VIII should start with "You" rather than "Your."</p> <p>Under Check or Money Order-Visiting the nearest IRS office listed in your phone book. Is this referring to a TAC or to both an IRS office and a TAC? On page 3, Step 1 refers to the TAC.</p> <p>Installment Agreement-The amount of the user fee could be given.</p> <p>Under Offer in Compromise-"With an OIC, we can accept less than the full amount you owe when it is doubtful we will be able to collect the entire amount due if collection action would create an economic hardship." This appears to combine two different reasons for accepting an OIC-Doubt as to Collectability and Effective Tax Administration-economic hardship. Should there be an "or" in the quoted sentence? The amount of the application fee could be given. The 20% non-refundable payment due with the application could be mentioned.</p> <p>The subcommittee scored the Publication 3498A using the Document Assessment Tool (DAT). They scored it as follows:</p>				

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	Message & Task - A- Logical Structure - A Presentation - B+ Overall - A-
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TAP N08-5075	DAT Score-Letter 0678 C		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/19/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Program Owner requested Document Assessment Tool (DAT) scoring of the Letter 0678C.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	Subcommittee reviewed the Letter 0678C and provided the program owner with the scores of the notice using the Documents Assessment Tool (DAT).				

TAP F08-5133	Reporting of rental Real Estate QVJ		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	11/24/2008	Date Counter Response to IRS:		Date Response(s) Received:	11/24/2008
Issue Statement:	Consideration of the complexity reporting rental real estate Quality Joint Ventures (QVJ).				
Goal Statement:					
Proposal:	Consider problem areas and give the Program Owners feedback.				
Response from:	Robert Erickson, Tax Law Specialist				
Response Notes:	There seems to be a problem with the instruction, they should be conformed to the revised form				

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TAP C08-5145	Outreach-Tri-fold Mailer		Status:	Closed, Proposal Implemented	
Date Elevated to IRS:	12/10/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	TAP Members do not have a document to use during outreach, which would allow them to capture issues.				
Goal Statement:	Create a tri-fold document that panel members can use during outreach events to capture issues.				
Proposal:	Develop a Tri-fold document to be used by panel members while conducting outreach. The document should have the address of each Area office's support staff.				
Response from:					
Response Notes:	The External Communication Sub-committee created a tri-fold flyer that can be easily transported by panel members on outreach events. The flyer is to be used to capture issues and can be mailed directly to the panel member's supporting staff.				

TAP C08-5146	2008 TAP Exit Member Survey		Status:	Closed, Proposal Implemented	
Date Elevated to IRS:	12/10/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	The Exit Member Survey is not part of the overall survey process with the Internal Communication Subcommittee.				
Goal Statement:	Allow the ICS to disseminate and analyze the Exit Member Surveys along with the New and Returning Member Surveys.				
Proposal:	The Exit Member will be disseminated and analyzed within the ICS in concert with the New and Returning Member Surveys. Upon analysis of the data, the ICS will make recommendations to the JC accordingly.				
Response from:					
Response Notes:	The Exit Member Surveys were be disseminated by the ICS. The results have been rolled up and the ICS will analyze the data and present recommendations to the JC upon completion.				

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TAP C08-5147	Thank You Letter to Focus Group Participants		Status:	Closed, Proposal Implemented	
Date Elevated to IRS:	12/10/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Tax Forum focus group participants are not acknowledged for their participation.				
Goal Statement:	Acknowledge those that attend the TAP Focus Group Sessions during the Nationwide Tax Forums.				
Proposal:	Create a thank you letter that can be sent to all focus group participants.				
Response from:					
Response Notes:	The ECS drafted a letter that can be sent to focus group participants thanking them for taking the time to speak to the panel and providing insight to improving IRS services.				

TAP C08-5148	2008 Returning TAP Member Survey		Status:	Closed, Proposal Implemented	
Date Elevated to IRS:	12/10/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Returning Members were not being surveyed.				
Goal Statement:	Gather feedback from all 2nd and 3rd year TAP members via survey format. The survey will highlight returning member's experience in their respective committees and TAP as a whole.				
Proposal:	The Returning Member Survey will be disseminated and analyzed within the Internal Communications Subcommittee.				
Response from:					
Response Notes:	The Returning Member Survey was disseminated by the ICS. The feedback was rolled up analyzed by the ICS. Recommendations were made based on the analysis and forwarded to the JC for consideration.				

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TAP C08-5149	TAP Recruitment Card		Status:	Closed, Proposal Implemented	
Date Elevated to IRS:	12/10/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Panel members are in need of a card that can be handed out during outreach etc. to recruit new panel members.				
Goal Statement:	Create a document that panel members can present to potential TAP members while conducting outreach etc.				
Proposal:	The ECS will work with the C & L staff to draft a TAP recruitment card that can be easily transported by panel members. The card will be a two sided glossy card 5 ½ x 8 ½, it will have a publication number designated by the IRS.				
Response from:					
Response Notes:	The ECS along with the C & L staff created a card two sided glossy 5½ x 8 ½ which was presented to the JC. Once the document is printed it will be provided to panel members.				

TAP E08-5152	EITC-Web Based Tools		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	12/11/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	In summary, we believe these changes can be made to simplify the filing process, and improve the accuracy of the tax return. We also believe the WEB Based Applications for the paid professional can become the foundation for the Professional Training and Education module, and minimize the software development needed to implement these improvements.				
Goal Statement:	To increase EITC awareness by reaching out to the EITC tax preparers.				
Proposal:	<p>Make Short term superficial changes to the Current Structure of the website</p> <p>Elevate the visibility of a due diligence module</p> <p>Elevate the visibility of a certification test</p> <p>Incorporate the proposed changes to Publication 3524 into the Website</p> <p>Make sure the language used in the proposed modifications to Publication 3524, are consistent with Publication 17 as possible.</p>				
Response from:					
Response Notes:					

2008 Taxpayer Advocacy Panel Recommendations

TAP E08-5155	EITC-VITA Proposal		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	12/11/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	<p>It is tremendously difficult to recognize the concept of a Non-Dependent (Other Dependent) Child when the instructions lack a clear definition of either the term, or the opportunity established in the tax code to claim a non-dependent for the purpose of Earned Income Tax Credits</p>				
Goal Statement:	<p>Accordingly, most taxpayers lack the clear understanding of the core concept that a Non-Dependent Child can be claimed as a personal exemption by one parent, while the EITC benefits can be claimed by the other parent. Giving separate credits to different taxpayers for the same child often results in one of the taxpayers overlooking a portion of the EITC benefits they are legally entitled.</p> <p>We are consequently proposing an additional "Other Dependent" classification to the Personal Exemption section of Form 1040, and modifying the instructions to Form 1040 to identify this opportunity.</p> <p>It is important to note that this concept is included on the input page of the Taxwise software, and our proposal is to incorporate what is already being done by Taxwise into other software application</p>				
Proposal:	<p>Each of the two previous proposals is designed to increase the amount of credits currently being claimed. There are additional taxpayers who are unaware that benefits are also available to childless taxpayers.</p> <p>The most noticeable cases relate to both single and married filing jointly taxpayers with no dependents. Although they have no dependents they still can qualify for EITC benefits as long as their income remains below the eligibility requirements.</p> <p>The EITC Committee reviewed this issue and the resulting recommendation to the VITA Committee is to build the eligibility requirement directly in the TaxWise Software. As such the taxpayer remains potentially eligible for EITC benefits as long as their wages entered on line 7 remain below the eligibility guidelines for Adjusted Gross Income. We propose using a "Red Flag" to identify the potential for EITC benefit, and keeping the red flag visible until the taxpayer's age and / or subsequent W-2 wages equal or exceed the eligibility guidelines. Although the "Red Flag" creates an automatic reminder to facilitate the process, there are additional due diligence requirements that need to be observed.</p>				
Response from:					
Response Notes:	<p>Some of these proposals have been incorporated in the VITA Software, but need to be expanded to other software packages. Building these proposals directly into the software will create a common sense filter to simplify the eligibility guidelines.</p> <p>These recommendations are also being forwarded either to the Forms and Pubs Committee or to the VITA committee for the proper attention and follow up. The EITC Committee is available for any question and clarification that may be required.</p>				

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TAP E08-5150	EITC-Training/Education Module		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	12/11/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	To simplify a reference tool for EITC reference.				
Goal Statement:	The committee started to draft the Education and Training module of this report, we thought we would simply be able to add a small training component to the Web-Based Application section. Although that would have generated a fairly simple solution, it became apparent that it would not be an acceptable approach.				
Proposal:	<p>We think a good starting point for this program would be to identify the largest or most frequently occurring filing errors areas (if not already available) and use them to focus the initial core of materials to be taught on the areas of greatest payback. With this in hand the Service can easily develop a single high level training methodology which is flexible enough to be decomposed into multiple levels to handle all audiences anticipated.</p> <p>For example, each topic encountered in preparing an EITC return should be available in both education (conceptual) and training (hands-on) modules with at least two levels of complexity: one for the paid (and possibly experienced volunteer) preparers and one for the novice preparer or potential recipients. The exact number of levels needed would be determined by the Program Staff as they create the project requirement and talk with the users.</p>				
Response from:					
Response Notes:					

TAP N08-5175	Notice CP80 Review		Status:	Closed, Project/Assignment Completed	
Date Elevated to IRS:	12/30/2008	Date Counter Response to IRS:		Date Response(s) Received:	
Issue Statement:	Use the Document Assessment Tool (DAT) to score the notice CP80.				
Goal Statement:					
Proposal:					
Response from:					
Response Notes:	The subcommittee reviewed notice CP80 and provided the program owner with the scores of the notice using the Document Assessment Tool (DAT).				