EFFECTIVE DATE

(01-03-2023)

PURPOSE

(1)   This transmits a revision to IRM 13.7.1, Taxpayer Advocacy Panel Program, which is administered by the Taxpayer Advocate Service.

MATERIAL CHANGES

(1)   Editorial updates, including organizational titles have been made throughout IRM

EFFECT ON OTHER DOCUMENTS

None.

AUDIENCE

Primarily the Taxpayer Advocacy Panel staff, Taxpayer Advocate Service and IRS Operating Divisions and Functions that work with the TAP.

Signed by

Terrie A. English,

Program Manager

13.7.1

Taxpayer Advocacy Panel Operating Procedures

Table of Contents

13.7.1.1
(01-03-2023)
Introduction

(1) The Taxpayer Advocacy Panel (TAP) is made up of citizen volunteers and is a Federal Advisory Committee to the IRS. The TAP reports to the Secretary of the Treasury, the IRS Commissioner, and the National Taxpayer Advocate (NTA). The panel acts as a two-way conduit, serving as a focus group that provides feedback on IRS initiatives and programs, and as a venue for raising issues identified by taxpayers. TAP is demographically diverse, with at least one member from each state, the District of Columbia, Puerto Rico, and an International member representing taxpayers abroad.

(2) TAP is governed by the Federal Advisory Committee Act (FACA), a public law that guides boards or committees established by federal offices and agencies to provide advice, ideas or opinions to the federal government.

(3) Members serve a three year term and are expected to volunteer at least 200-300 hours per year. The length of membership for alternates is also three years. If an alternate is not selected for the panel within three years, he/she is rotated off the selection roster and must reapply if interested in serving on the panel.

(4) Structurally, TAP consists of no more than 75 members. Local Taxpayer Advocates (LTAs) will be matched with each member in his or her state or geographic area. Selection of additional members may become a factor in a desire to identify someone living in zip codes covered by a particular LTA. There will also be at least one additional member to represent international taxpayers. For these purposes, "international taxpayers" are broadly defined to include U.S. citizens working, living, or doing business abroad. The international member will be matched with the Puerto Rico LTA and may be required to attend face-to-face meetings depending on if allocated budget funding permits.

(5) The TAP establishes project committees, with nationwide membership, to identify and propose solutions for customer service related issues. The project committees are closely linked to the IRS Wage and Investment (W&I) and Small Business/Self-Employed (SB/SE) operating divisions program owners. The project committees also coordinate outreach activities and address grassroots **"national"** issues raised by taxpayers. For more information about project committees, see IRM 13.7.1.6.5, *Issue Development within the Project Committee*.

(6) The Joint Committee has oversight of issues that affect the TAP members as a group. A major duty of the Joint Committee is to review and approve projects/recommendations for elevation to IRS and work with IRS program owners. The Joint Committee consists of the TAP Chair, Vice Chair, Project Committee Chairs, and the Internal Communication Committee Chair.

(7) The Taxpayer Advocate Service (TAS) shall provide all necessary support services for TAP, including supporting staff. The TAP staff will:

   a. provide general clerical support;
   b. make travel and meeting arrangements;
   c. prepare and distribute minutes and other meeting materials;
   d. educate TAP members;
   e. receive and respond to inquiries on the TAP toll-free telephone line and website;
   f. research issues before the committees; and
   g. track and maintain records of TAP members, activities and recommendations.

(8)   The TAP staff will generally serve as a liaison to facilitate communication and the transmittal of information between members and the IRS. The TAP staff will allow the panel to operate free from inappropriate influence to ensure the integrity of TAP's independence is maintained.

(9)   The TAP Program Office consists of a Headquarters office led by a Director, as well as two field offices, East and West, headed by two TAP Managers and staff located in offices across the country.

(10) The TAP Director provides guidance and oversight of the panel and support staff, and reports to the Deputy Director to the Executive Director of Systemci Advocacy (EDSA). The TAP Director provides oversight of the entire TAP program, and works with IRS management to ensure the IRS provides support for the TAP committees and consideration of TAP recommendations. The TAP Director manages the TAP East and West Managers, and assigned Headquarters (HQ) Program Analysts.

(11) The TAP Managers provide oversight and support to the assigned TAP Project Committee Analysts who serve as a point of contact to facilitate communication and coordination of TAP projects between the members and IRS.

(12) The TAP assigned Committee Analyst will provide support to the Committee by coordinating advocacy issues and project recommendations received from the TAP committees. This will involve:

   a.   Providing initial and interim feedback to panel members;
   b.   Assisting the TAP committees members in identifying issues; and
   c.   Researching issues to be elevated to the IRS. See IRM 13.7.1.6.5, *Issue Development within the Project Committee*.

(13) The TAP staff will update the Committee rosters on the TAP's internal and external websites, ImproveIRS.org, and all TAS webpages, as changes occur. For a list of the various project committees with the names of panel members, see: *http://improveirs.org*.

13.7.1.2
(09-03-2014)
Recruitment, Orientation, and Administration of TAP Members

(1)   The TAP staff is responsible for recruiting, retaining and administering the activities of the volunteers who make up the panel. This IRM section explains how to accomplish the recruitment process and the steps involved to manage new, returning, alternates and all potential candidates or members to the panel.

13.7.1.2.1
(01-03-2023)
Recruitment

(1)   The ideal TAP member candidate possesses the following characteristics:

   a.   Involvement in the community;
   b.   Experience in working with individuals from diverse backgrounds;
   c.   Good oral and written communication skills;
   d.   Willingness and ability to perform outreach activities;
   e.   Good computer skills (with access to email); and
   f.   Ability and willingness to commit time to participate in monthly teleconferences, virtual training, and annual meetings (face-to-face or virtual).

(2)   The recruitment initiative is completed in four phases:

   a.   Administrative;
   b.   Application;

       c.   Interview; and

       d.   Selection and Approval.

(3)   The administrative phase is the start of the recruitment process. No later than the second quarter of the fiscal year, the TAP Recruitment Analyst will develop an action plan for all items that need to be completed for the entire upcoming recruitment period to ensure no details are overlooked. The Recruitment Analyst will share the recruitment action plan with TAP management and upload it to TAP's internal SharePoint webpage.

(4)   The Recruitment Analyst will update the TAP Member Database on SharePoint with each candidate's application information secured from the HCO Career-Connector system. This will include creating and making periodic updates to the various related profiles on all recruitment-related systems. The cumulative applications and resumes for those identified for interview will also be posted to an internal secure website location and redacted if needed.

Reminder: The Recruitment Analyst will ensure a sufficient number of candidates are selected for interview based on the number of applicants received from HCO.

Caution: These sites can only be accessed internally by TAP employees.

(5)   The application phase includes the opening of the online application on *USA-Jobs.gov*, and the ranking of applicants. The ranking should be done in a consistent manner, where the HCO staff will initially rank the applicants.

(6)   The interview phase is used to gather information to assist with the final selection of applicants on predetermined competencies. Interviews will usually be conducted virtually by telephone. The standardized questions are designed to assess competencies required of applicants to be selected as TAP members. Interview panels may consist of a TAP member, LTA or their designee, and a member of the TAP staff, usually the TAP Program Manager or Analyst. TAS National Headquarter (HQ) Analysts may also be invited to participate on interview panels.

Note: Keep in mind those interviewed are not IRS employees; and therefore, the interview panel should refrain from using IRS jargon or other acronyms that may be unfamiliar to the general public.

(7)   When choosing candidates during the selection and approval phase, the candidate recommendations should be based on ranked interviews, demographic information and number of vacancies. The TAP Managers should share their recommendations with the TAP Director, who will discuss the final selections with the Executive Director of EDSA.

(8)   The Recruitment Analyst must ensure there is consensus on the final selections and upload individual interview assessment sheets for each candidate interviewed are uploaded to the TAP designated site in SharePoint.

(9)   For instructions on updating the recruitment database and which letters to send out, see *Recruitment Procedures* located on TAP SharePoint site.

(10)   The following checks will be initially done on all prospective TAP members who must be in good standing during their tenure on TAP:

     a.   Lobbyist check - applicants must not be a federally registered lobbyist;

     b.   Office of Professional Responsibility check ;

     c.   Federal tax compliance check (completed annually for all prospective and current TAP members); and

     d.   Fingerprint background investigation.

(11)   Applicants selected for interviews will be contacted by the TAP staff or the HCO CareerConnector system prior to start of interviews. Candidates will receive:

     a.   The Form 12333, *Consent for Fingerprint Check*, which can be found at: *Catalog Information (irs.gov)*;

     b.   Two copies of the Fingerprint Chart Form FD-258

         Caution: Use of credentialing stations will be suggested for all applicants unless the location is not within local proximity. The staff will facilitate a manual process by supplying required forms and a return envelope.

     c.   Those invited to interview will be provided the following interview pre-reads:
        TAP Bylaws
        TAP Membership FAQs
        TAP Member Responsibilities
        TAP Member Position Description

    Note: Failure to pass the investigations can result in a TAP member's selection being revoked.

(12)   Upon being selected, new members will be asked to sign and return the Volunteer Agreement/Standards of Ethical Conduct and the TAP Member Position Description forms, both located at: *https://www.improveirs.org*. Refusal to sign the agreement will result in revocation of membership.

(13)   The Recruitment Analyst will then make updates to the candidate's profile in the TAP Member Database, and HCO CareerConnecter programs per all actions taken during the finalization of recruitment cycle.

13.7.1.2.2
(09-21-2021)
Selection of Project Committees

(1)   Prior to the Annual Meeting, the TAP Director will send out an email to all returning members. The email will provide a short description of the project committees for the upcoming year and will ask the returning members to pick their top three choices of project committees according to preference with "1" being the preferred selection.

(2)   If time in the approval process permits, a similar email will also be sent to all new members. New members must rank their top three selections of project committees.

(3)   The TAP Director will make a reasonable attempt to accommodate all of the members first selection; however, members may not always be able to get their first ranked selection.

13.7.1.2.3
(09-21-2021)
Member Orientation and Training

(1) The TAP Annual Training is an opportunity to provide guidance on how the various committees operate, and may be given either in person or virtually. This is also a time where TAP members will meet their respective Committee colleagues while participating in their face-to-face or virtual Committee meetings.

(2) Prior to the Annual Training, new TAP members will be invited to participate in a teleconference where they will be given an orientation and briefed on what to expect at the Annual Training.

(3) New TAP members will also be paired with experienced TAP members usually from their assigned project committees to be their mentors. The new members can meet with their mentors during the beginning of the TAP year. The role of the mentor is to guide, coach and engage the new TAP members to ensure they clearly understand their role and responsibilities. Each mentor will be assigned one to two new members, depending on the number of experienced members who volunteer to be a mentor. A TAP Analyst will be assigned to provide oversight to TAP mentoring process.

(4) Prior to the Annual Training, members can expect to receive the following:

   •   *The TAP Member Handbook* which is located at: *https://www. improveIRS.org*
   •   The *TAP Annual Report* which is found at: *http://improveirs.org*; and
   •   TAP staff contact information.

(5) Members will elect their assigned committee Chairperson and Vice-Chairperson during their first meeting. First year members can run for Vice-Chairperson but as a general guideline, **first year members should not be the Chairperson of any committee**, since they need to learn how the TAP operates before taking on the added responsibility of a chairperson.

Exception: There may be times when second and third year members may not be able or willing to serve as Chairperson, so a first year member may be the only nominee.

(6) During the first meeting, members will select the time of their monthly teleconferences. These meeting times must be within TAP business hours (Monday - Friday 8:00 a.m. - 4:30 p.m. Eastern). The TAP Manager may want to survey their project committees in advance of the meeting to share recommended dates and times.

13.7.1.2.4
(09-21-2021)
Business Cards and Tags

(1) Business cards will be provided to all TAP members and staff as soon as possible. The card will include the member's name and his or her corresponding State, Title, TAP's toll-free number, a newly designated email address, and TAP national headquarters mailing address.

Caution: Personal email addresses or phone numbers should not be used on business cards, nor should the member use any title other than "Taxpayer Advocacy Panel, Member."

(2) The back of the card will contain TAP's mission statement. Similar information will be shown on staff members' business cards.

(3) To order business cards, the assigned TAP staff Analyst will complete a Form 1767, *Publishing Services Requisition*, and forward to the TAP Director for approval. Once approved, the business card information is attached to the Form 1767 and forwarded to the appropriate office who handles functional products for TAP. For more information see IRM 13.7.1.3.6, *Marketing Products*.

(4) For more information about the IRS's publishing services and procedures, refer to their website located at: *http://publish.no.irs.gov/publish/puborg.html*

(5) To obtain a copy of Form 1767, *Publishing Service Requisition*, go to: *Catalog Information (irs.gov)*

Note: Using outside vendors for printing requirements is strictly prohibited.

(6) The TAP Field Office Secretary will order magnetic name tags for the members to use at meetings and outreach events. Name tags will be provided to all new staff and members, as well as returning members with the need for a new name tag.

13.7.1.2.5
(09-21-2021)
Project Committee
Member Rosters

(1) The TAP Field Office Secretary or assigned Committee Analyst of each project committee is responsible for updating member information on the project committee rosters. Any change to a TAP member's name, address, email address, phone number, or status will be reported to the secretary, Committee Analyst or TAP Group Manager of the member's project committee who will revise the information in the TAP member database located on SharePoint. These revisions should be made within 7 business days of receiving the information. Copies of the new committee rosters will be posted to the TAP's internal and external websites, and distributed to all other committee members.

Reminder: TAP staff should make attempts to ensure the rosters are consistent on all TAP websites

13.7.1.2.6
(09-21-2021)
Recognition/Appreciation

(1) The President's Volunteer Service Award is given to all members in appreciation for their contribution of time to the TAP usually upon completion of a 3-year commitment. The award may be Gold, Silver or Bronze, which correspond to the number of hours contributed.

Note: Gold awards are usually given to TAP Joint Committee chairs.

The TAP Program Managers will determine which award each member should receive based upon their contribution hours reported per their Monthly Activity report. For more information about the President's Volunteer Service Award, please see *http://www.presidentialserviceawards.gov/*

(2) Special recognition may also be given by the TAP Director to the outgoing TAP Chair and Vice-Chair for their service.

13.7.1.2.7
(09-21-2021)
Resignations and
Replacing Vacancies
with Alternates

(1) Upon receiving notification a member has resigned, the TAP Manager and TAP Director will discuss whether the alternate will be called up to serve as a full member depending upon what point during the year the member resigned along with considering the needs of the committee. The TAP assigned Recruitment Analyst should contact the available alternates from the outgoing member's geographic state to determine whether or not he or she is still inter-

ested in becoming a TAP member. If the alternate accepts membership, the Recruitment Analyst will then notify the TAP Director, TAP Manager, and other TAP management officials regarding filling the vacancy. The TAP manager will alert TAP staff that a new member has been added to the panel.

(2)   The alternate should be given a choice of starting immediately or waiting for orientation when the new TAP year begins December 1st.

Note: Throughout the year, alternates may be invited to participate in the monthly teleconferences as members of the public so they maintain contact with the members and operations of TAP.

(3)   Once the alternate is accepted as a new TAP member, if he or she chooses to start immediately, the recruitment Analyst will:

a.   Provide him or her with a brief orientation of TAP's procedures;
b.   Mail a copy of member handbook;
c.   Conduct updated tax compliance check (if needed);
d.   Secure applicable membership documents, see IRM 13.7.1.2.1; and
e.   Update TAS websites and database accordingly.

Note: The three year service period begins without regard to the amount of time served as an alternate or for any partial year in which he or she filled the vacancy.

Example: An alternate is selected in December 2018. In June 2019, the alternate fills a vacancy left by a panel member who resigned. The alternate will serve as a TAP member for three full years (2020, 2021 and 2022) with a term expiring November 2022.

(4)   To gain the input of members who leave midterm, the TAP annual survey should be sent to those members who resign, as TAP management is interested in gaining insight as to their satisfaction or dissatisfaction with TAP and learning from their experiences.

Note: When possible, the TAP Manager should conduct an exit interview with resigning members to gather additional feedback on why they resigned.

These interviews will be conducted within 10 business days after the member's departure.

(5)   The TAP Recruitment Analyst will generally update the TAP Member Database in SharePoint regarding resignation, elevation of alternate to Panel, and related profile updates.

13.7.1.2.8
(01-03-2023)
TAP Charter And
By-laws

(1)   No advisory committee covered by the Federal Advisory Committee Act (FACA), Public Law 92-463, may meet or take any action until a charter has been filed or renewed by the Committee Management Officer (CMO) designated in accordance with Section 8(b) of FACA or by another agency official designated by the agency head. The TAP Director is responsible for ensuring the charter is updated and renewed on a timely basis, which is every 2 years. The latest renewal charter is filed with the appropriate committees of Congress (Senate Committee on Finance and House Ways and Means), and the Library of Congress.

(2) Bylaws governing the operations of TAP will be adopted by an affirmative majority of votes cast by the TAP members after approval of the draft by the TAP Joint Committee, TAP Director, the IRS Office of Chief Counsel, and the Executive Director of EDSA. Notwithstanding anything to the contrary in the Bylaws, the TAP will operate in accordance with FACA and its implementing regulations, and with the TAP charter, as the same may be amended from time to time.

(3) The TAP Director is responsible for working closely with the Joint Committee, the Executive Director of EDSA, and the W&I and SB/SE Operating Divisions liaisons/Program owners on securing good, specific projects for the core project committees to work. When deciding on the makeup of the various projects, the TAP Director should consider the following:

   a. Does the potential project fit into improving IRS customer service?
   b. Which one of the current core project committees the potential project fits into?
   c. The number of taxpayers the potential project will benefit.
   d. The workload of each TAP field office.

13.7.1.3
(09-21-2021)
Media and Outreach

(1) This section provides guidance for TAP staff and TAP members in promoting TAP. This includes instructions for creating and distributing marketing materials, guidance for media contacts, obtaining approval for outreach events, and documenting outreach activity.

(2) TAP's mission is to improve IRS service and customer satisfaction. TAP members are the eyes and ears of the taxpayer, and is a valuable source for the IRS to know the ″pulse of the public″. Outreach provides the means for the citizen volunteers to identify grassroots issues that may need further examination and assessment by all TAP members. TAP members are expected to promote the TAP mission through outreach events such as meetings with local community organizations, one-on-one conversations, or media interviews.

(3) The TAS CSO office provides coordination and assistance for all TAS communications, including TAP. A TAS CSO Analyst is assigned to assist TAP with communication issues. A TAP National Office Analyst is assigned program responsibility as the TAP Communication Analyst and serves as a liaison between TAP and TAS CSO.

13.7.1.3.1
(09-21-2021)
Working With The Media

(1) TAP coordinates contact with national media through TAS CSO and IRS Media Relations. TAS CSO's role is to provide a vehicle for getting TAP messages out to the public. The TAP assigned Communication Analyst is responsible for developing TAP messages with the assistance of TAP staff and members. The TAP Internal Communications Committee can be used as a resource to create promotional messages or products for TAP. Refer to the *TAP Outreach Toolkit* for current written products and messages available to promote TAP at: *https://www.improveirs.org*

(2) When a new message, news release or article is developed for distribution to the national media, or within the IRS, the TAP assigned Communications Analyst will prepare and submit a Communications Assistance Request (CAR) to TAS CSO. After approval by the TAP Director, the CAR should be submitted electronically, with the message document attached, to the CSO email address

created for this purpose. The request will be assigned to a TAS CSO Analyst to coordinate distribution of the message through IRS Media Relations and within TAS and the IRS if appropriate.

Example: TAP would like to post a message to all W&I customer service representatives through the Servicewide Electronic Research Program (SERP). A CAR would have to be first completed and elevated through the TAP Communications Analyst and TAP Director to TAS CSO.

(3) TAP members and staff can sometimes work directly with local IRS Field Media Relations Specialists and members of the local media to promote TAP. The staff should not speak on behalf of TAP but can assist TAP members in finding media opportunities. If a reporter is interested in interviewing a TAP member or contacts a TAP office for an interview, the staff should:

   a. Inform the reporter that TAP is an independent advisory group and that staff cannot speak on behalf of the panel but would be happy to give the local TAP member the request for an interview.
   b. Obtain the following information from the reporter: the name of the reporter, name of their media affiliate, date, time, telephone number and nature of their inquiry.

(4) All requests from the media should be reported to the TAP Manager. If this is a national media request, the TAP Manager will report this request to the TAP Communications Analyst, the TAP Director, TAS CSO Analyst, and the local Field Media Specialist.

(5) The TAP Manager, in coordination with the TAS CSO Analyst will contact a local TAP member regarding the interview request and provide any assistance necessary to facilitate a successful interview. If a TAP member receives a media request, he or she should refer to the Media Guidance document included in the *TAP Outreach Toolkit* for additional information on working with the media. TAP staff should also be familiar with this document.

(6) Contacts with the media are treated as an outreach and entered into the Outreach Database. For further information about the Outreach Database, see IRM 13.7.1.3.2

(7) News releases or public service announcements in various sources of print or electronic media are a free source of marketing for the panel. Good opportunities to use these tools include:

   a. TAP recruiting campaign;
   b. Announcing the appointment of a new panel member;
   c. Advertising a public meeting;
   d. TAP achievements such as the release of the TAP Annual Report; and
   e. Follow up on IRS news releases dealing with important, timely topics.

   TAP members should contact local reporters and editors in their area to pursue opportunities to have articles about TAP published.

(8) The commercial media has the discretion to run a news release. Therefore, to increase the chance that a news release is used, the TAP staff will work with the local Field Media Specialist in developing and disseminating news releases. The local Field Media Specialist will provide not only their expertise in reviewing and editing the news release, but are key to contacting the media

outlets in the location of the event being promoted. A contact number for specialists can be found at the following web site: *www.irs.gov/newsroom*

13.7.1.3.2
(01-03-2023)
Outreach Events

(1) TAP members are the best source to identify potential outreach events because they are most familiar with their community. Often the TAP members are also members of other groups where they can talk about TAP's mission. The TAP staff should encourage TAP members to look for opportunities within their communities. The TAP staff can also help TAP members find and organize outreach events by developing relationships within the IRS, as well as with interested parties outside of the IRS. TAP can participate in IRS-sponsored events within the TAP members' commuting area (within 40 miles of their home) with little cost to TAP. Any costs for a TAP outreach event must be approved by the TAP Manager prior to incurring the expense.

(2) Outreach resources within the IRS include:

   a.   Local Taxpayer Advocates;
   b.   SB/SE Stakeholder Liaisons;
   c.   W&I Stakeholder Partnerships Education and Communications (SPEC); and
   d.   Governmental Liaisons.

(3) Members are encouraged to contact their Local Taxpayer Advocates directly for assistance with outreach opportunities and to maintain that dialogue throughout the year. For all other resources, the members should contact their assigned TAP Committee Analyst, who will arrange the outreach with the IRS staff.

(4) Resources outside of the IRS might include:

   a.   Fraternal/Civic Organizations;
   b.   State Fairs;
   c.   Church Groups;
   d.   Homeowner's Associations;
   e.   Professional Organizations;
   f.   Small Business Administration; and
   g.   Other Government Agencies.

(5) If the outreach event will require payment of any expenses, such as booth rental or reimbursement of travel costs, TAP members must obtain the TAP Manager's approval before any expenses are incurred. TAP members can use the Outreach Request and Report form to request advance approval of outreach expenses. An email request to the TAP Manager describing all the details of the event and expenses to be incurred is also acceptable.

Caution: Members may not be reimbursed for expenses not approved prior to the event.

Note: The method used to obtain approval of expenses for outreaches is not as important as knowing about the event in advance, getting the approval for expenses, and receiving post-event information.

(6) Each TAP office will be given an allocation of travel funds to pay expenses for outreach activities of their respective TAP members and staff. If outreach travel is local for a TAP member or staff, approval is still required. Managers will

obtain a status of funds from the EDSA Budget Analyst and submit a request for approval to the TAP Director if overnight travel is needed for outreach activities. The outreach travel expenses will be reported to the EDSA Budget Analyst each month on the Monthly Travel Report.

(7)   The most important aspect of conducting outreach is the opportunity to listen to what taxpayers have to say about the IRS. During or after an outreach presentation, members of the public may approach TAP members with a recommendation to improve IRS service or customer satisfaction. TAP members should not try to resolve individual tax issues with the public, nor should they discuss legislative issues.

(8)   After the event, TAP members should contact their Analyst and inform him/her of any issues or recommendations they received during the event. Members have the option of adding the issue on ImproveIRS.org or alerting their assigned committee Analyst to enter the issue(s) or recommendation(s) into the Systemic Advocacy Management Systems (SAMS) as stated in IRM 13.7.1.5.3.

(9)   Monthly Activity reports have many purposes. The reports help TAP staff track TAP member outreach and issues obtained during outreach events, and to track member hours. The Activity report is a spreadsheet format sent to the committee members monthly for them to complete and return to the staff Analyst office. See the Activity Reporting Spreadsheet located at: *https://www.improveirs.org/Home/*

(10)   TAP uses a consolidated Activity report to maintain information on outreach activity per members of each committee. Reports can be generated from the consolidated report to provide information on TAP outreach activities by individual, geographic area, or TAP as a whole for any given period of time and to track outreach events. Activity reports help the TAP staff quantify marketing efforts conducted by TAP members. Since outreach reporting is included in the TAP Annual Report, complete and accurate input of outreach data is critical to the accuracy of the reports.

(11)   Regardless of how the TAP Analyst receives the information it must be maintained SharePoint, and any issues resulting from the event must be entered into the SAMS Database as stated in IRM 13.7.1.5.3. The information provided by the committee member should include:

a.   the date of the event;
b.   the organization sponsoring the event;
c.   the location of the event;
d.   the number of participants; and
e.   the outcome of the outreach event.

Note: The outcome should summarize if the event went well or if there were any obstacles encountered and what improvements could be made to overcome the obstacles.

13.7.1.3.3
(09-21-2021)
Nationwide Tax Forums

(1) The Nationwide Tax Forums are IRS-sponsored training for tax practitioners, usually held in key major cities throughout the country over the summer months. Before the event, the assigned TAP staff Analyst will contact TAP members to solicit interest in staffing the TAP exhibitors table and assign interested members to individual forum locations on specific dates. Local members should be solicited first before asking out-of-area members who will incur travel expenses.

Caution: In some situations it may be more cost effective to solicit out-of-area members.

(2) TAP members typically host an exhibitors table to promote TAP, discuss TAP's mission and obtain recommendations and issues for improving IRS customer service. Any recommendations or issues received at Tax Forums by TAP members will be input into the SAMS database by the TAP staff.

13.7.1.3.4
(09-21-2021)
Outreach Coordinators

(1) Each Project Committee is required to identify an Outreach Coordinator to motivate, guide and track outreach efforts of the committee members. Usually the Vice-Chair of the committee will be the Outreach Coordinator but the committee can identify another individual to fill this role.

(2) The Outreach Coordinator needs to be proficient at outreach, must be familiar with the Outreach Toolkit and must be good at motivating people. Because the TAP National Vice-Chair will work with the Outreach Coordinators to manage TAP outreach, the TAP National Vice-Chair should have the same skill set.

13.7.1.3.5
(01-03-2023)
**TAP Outreach
Guidelines for Local
Taxpayer Advocates**

(1) TAS and TAP have established guidelines for LTAs to follow when assisting TAP in identifying outreach opportunities and generating publicity about TAP with various stakeholder groups.

(2) TAS will provide TAP with access to the TAS Outreach Database, listing the outreach activities scheduled by LTAs. The regular outreach LTAs conduct provides a valuable opportunity for partnership with TAP by sharing resources, contacts, and expertise. LTAs should help TAP raise its visibility among stakeholders, the media and the public.

(3) The local TAP office will:

  a. Provide LTAs from their assigned geographic areas with the name and contact number of their state's TAP members. In states with multiple members and/or LTAs the TAP staff will coordinate the relationship among the panel members and LTAs, including Campus LTAs, based on zip code, if possible;
  b. Review local TAS office outreach plans to identify outreach events suitable for TAP members to attend;
  c. Coordinate TAP member attendance at outreach events which involve TAS, such as Tax Forums and Town Hall meetings;
  d. Provide travel funds for TAP members to attend events.

     Caution: LTAs are not responsible for these costs.

  e. Provide marketing materials to the TAP members for distribution at outreach events;
  f. Identify and communicate to the LTA any TAP member needs for an event, such as booth space (in-person or virtual); and

g. Provide LTAs with information on upcoming TAP meetings in their local areas.

13.7.1.3.6
(01-03-2023)
Marketing Products

(1) Marketing products have been developed to promote TAP. These products are used for a variety of outreach events such as public town hall meetings, tax forums, and other individual outreach events.

(2) The TAP National Office is responsible for the management and inventory of all TAP printed items. Each year TAP receives a funding allocation to purchase printed products. This allocation is used to pay for printing requests submitted to IRS Publishing Services. These printed products include:

a. Member and staff business cards;
b. The TAP Annual Report;
c. Member Handbook;
d. Outreach Toolkit;
e. Annual Meeting materials; and
f. Various marketing products such as the Speak-Up brochure - *Publication 3753*, and Tri-fold mailer- *Form 14388 TAP Outreach mailer*.

Note: Only business cards, the Speak-Up brochure and the Tri-fold mailer are allowed to be distributed during an outreach event.

(3) The TAP staff is responsible for ensuring marketing products are available during public meetings, tax forums and other outreach activities. The TAP staff will maintain an inventory of marketing products available in each office where a secretary is located. Each TAP Secretary will report their inventory to the assigned TAP Analyst or EDSA Budget Analyst quarterly. The assigned Analyst will coordinate delivery of marketing products for major events like the Nationwide Tax Forums. The local TAP staff will distribute marketing products to individual TAP members upon request for use in outreach activities. Refer to the Marketing Materials section of the TAP Outreach Toolkit for information on available marketing materials. The TAP Outreach Toolkit can be found at *http://improveirs.org*.

(4) The TAP staff will order printed products from IRS Publishing Services utilizing the automated Publishing Services Request (PSR) system. The Budget Analyst will prepare the PSR, obtain TAP Director and TAS Financial Operations Analyst approval and work with the IRS printing specialist to facilitate the production of accurate and timely received printed products. Printed products will be delivered to the TAP National Office and the two field offices (usually where TAP group secretaries are located), or the National Distribution Center depending on the quantity ordered, timing and location of use. The TAP staff will also monitor and manage TAP's printing allocation to ensure the funds are efficiently used to meet TAP's printing needs. For more information about the National Distribution Center see *http://publish.no.irs.gov/distrib/dis-ndc.html*

(5) The TAP secretary may need to replenish their supply of marketing materials by requesting materials in stock at the IRS National Distribution Center (NDC). To determine if additional items are stored at the NDC, the TAP secretary will use the Publishing website *http://publish.no.irs.gov/catlg.html* to enter the particular catalog or publication number. Under the Distribution section, if NDC appears under re-supply location and no restrictions are present the item can be ordered. However, if the originator's office appears, the item is no longer

stocked and a print order must be placed. The Budget Analyst will request a reprint order and should allow at least four weeks for the item to be reprinted.

(6) To order from the NDC use the following link *Media & Publications - Order & Subscription Management System (irs.gov)* to obtain and complete the necessary forms.

13.7.1.3.7
(09-21-2021)
Development of Media and Outreach Products

(1) TAP staff and TAP members will develop Internal and external products for TAP outreach and media publicity through the Internal Communications Committee. The Internal Communications Committee is a standing committee with the Chair serving as a member of the Joint Committee. Serving on the Internal Communications Committee should be considered an additional responsibility to serving on a project committee.

(2) The media and outreach products are provided to panel members to assist them with their outreach activities and with working issues in their assigned project committees. These products can change as the TAP program grows and reaches out to new avenues. Both panel members and TAP staff should consider new approaches to deal with taxpayer needs and generate grassroots issues.

(3) Any TAP marketing products that mention TAS, NTA, annual reports, etc. must be approved by the TAS CSO office.

13.7.1.3.7.1
(09-21-2021)
TAP Annual Report

(1) Each year TAP must produce a summary of its activities and accomplishments. The TAP Annual Report should be completed as soon as possible after the end of the TAP year. The TAP Annual Report is the only product required by the TAP Charter and Bylaws.

(2) The TAP Chair is responsible for the report and will work closely with the TAP Internal Communications Committee and TAP staff assigned to the project. The TAP Chair determines the design and format of the report. In the event the TAP Chair cannot complete the project, the TAP Headquarters staff will step in to finish it.

(3) The report should contain the following:

    a.   Message from the TAP Chair with his/her signature;
    b.   A list of current panel membership;
    c.   A list of all issues and recommendations elevated to the IRS during the year, as well as any special projects or accomplishments completed;
    d.   A list of all issues received, especially those not addressed via a TAP project;
    e.   Highlights of exceptional success stories and attempts to improve the taxpayer experience with IRS;
    f.   Analytical tables prepared by TAP staff comparing program goals from year to year; and
    g.   Summary and future observations to consider.

(4) The Annual Report should be delivered to:

    a.   The Secretary of the Treasury;
    b.   The IRS Commissioner;
    c.   The National Taxpayer Advocate;
    d.   All panel members;

e.   All Local Taxpayer Advocates;

f.   Each TAP Office;

g.   Congressional offices where appropriate; and

h.   Posted on *Improveirs.org*

13.7.1.3.7.2
(09-21-2021)
Outreach Toolkit

(1) The Outreach Toolkit is a collection of products created by TAP members and used for reaching out to various community groups and organizations. TAP members may choose from the various products in the Toolkit to select the ones most appropriate to promote the TAP program.

Example: A TAP member is scheduled to give an outreach presentation to a local community group. The member can select the TAP PowerPoint slide show from the Toolkit to use at the presentation.

(2) Items included in the Toolkit are generic and are intended to provide TAP members a starting point for presentations or news releases to a specific targeted audience. TAP members are expected to update the generic versions with their own information.

(3) The products will require some updates from time to time based on needs of TAP and changes to procedures. All changes made to the Toolkit must be approved by the TAP members and staff assigned to the Internal Communications Committee. The final version will be placed on ImproveIRS.org found at *https://www.improveirs.org* under the outreach toolkit folder.

13.7.1.3.7.3
(09-21-2021)
Biography Booklet

(1) This booklet was developed by TAP members for the purpose of sharing biographical information, including the skills and occupations of each TAP member. Each year the booklet will be updated by TAP staff to remove retiring TAP members and add the new members.

(2) The booklet is distributed to only current year members and is not intended for external release. The TAP staff completes this project shortly after the beginning of the TAP year.

(3) Members are also required to update their biographical information on *https://www.improveirs.org* as a part of their member online profile. Each Committee Analyst will need to work with their members on updating ImproveIRS.org and maintaining current information under their profiles.

13.7.1.3.7.4
(09-03-2014)
TAP Member Handbook

(1) The Member Handbook was developed by the TAP staff to list the various functions, duties and processes a TAP member will encounter during their tenure with the TAP organization. The handbook provides guidance to TAP members and should be used as a reference for their most commonly asked questions.

(2) The TAP staff will handle all updates to the handbook, and will post those updates to ImproveIRS.org. TAP members will be notified about the updates and are responsible for downloading the updates and inserting them into their loose-leaf binder. *The TAP Member Handbook* is found at: *https://www.improveirs.org.*

(3) The initial distribution of the printed product occurs during the TAP Annual Training and will be in loose-leaf format to allow for the addition and deletion of

individual pages, as needed. The electronic version in TAPSpace is available for current members and should be sent by email to new members prior to Annual Training as a pre-read.

13.7.1.4
(09-21-2021)
Role of the Local Taxpayer Advocate

(1) This section provides guidelines for Local Taxpayer Advocates (LTAs) to follow when assisting TAP in identifying outreach opportunities and generating publicity about TAP with various stakeholder groups. Each year, LTAs must contact their local TAP members to provide their phone numbers and email addresses. During this initial contact, LTAs will provide their outreach schedule to the local TAP members to give TAP the opportunity to join TAS in as many outreach opportunities as possible. The local TAP office will provide the names and contact numbers for TAP members to each LTA.

(2) To further publicize TAP, the LTA should also:

a.   Contact and establish an ongoing dialogue with TAP members from their geographic area to initiate a partnership.
b.   Maintain open communication with the local TAP office to ensure the TAP staff is fully informed and aware of all local outreach activities in which TAP could reasonably participate.
c.   Help identify other outreach opportunities for TAP outside of TAS, e.g., Stakeholder Partnerships, Education and Communication (SPEC), SBSE Stakeholder Liaison, Field Media Relations activities, W&I Communications and Liaison, Stakeholder Relationship Councils, etc.
d.   Coordinate with the local TAP office to provide for TAP needs at joint events, such as booth space, time on agendas, etc.
e.   Include a general discussion of TAP in all their outreach events whether or not TAP members or staff are present. TAP has a set of talking points suitable for LTAs.
f.   Order adequate copies of the tri-fold brochure, Publication 3753, *If you want to improve the IRS Speak Up* and distribute during outreach events if no TAP members are attending.
g.   Invite TAP members (through the local TAP office) to participate in stakeholder relationship meetings.
h.   Share media/publicity opportunities with TAP as appropriate.
i.   Publicize TAP with internal as well as external audiences.
j.   Provide assistance and support for TAP activities being conducted in their geographic area such as TAP town hall meetings and recruiting campaigns.

(3) The LTA may attend monthly project committee teleconferences throughout the year. The TAP staff will contact the LTA by email or phone to provide a schedule of upcoming meetings for the year, as requested. During the teleconference, the LTA should address outreach events in their area and customer service issues that may impact the committee's project.

(4) The LTA or a designee from the LTA's office, such as a Taxpayer Advocate Group Manager (TAGM) or Senior Analyst, may be requested to participate in interview panels for the selection of new members during TAP recruitment.

(5) The LTA may be asked to instruct actual or virtual workshops at identified training sessions, usually during the TAP annual Face to Face meeting.

13.7.1.5
(09-21-2021)
Managing Contacts

(1) Taxpayers can contact TAP by correspondence, telephone, web comments or talking directly to a TAP member or staff. The staff is responsible for ensuring all suggestions or recommendations are recorded in SAMS and shared with TAP members for screening as stated in IRM 13.7.1.6, *Managing Issues.*

(2) This section covers how TAP staff manages, acknowledges, and records contacts from the public. This section also contains a brief description of when a contact becomes a TAP issue and how to handle contacts that are not TAP issues.

13.7.1.5.1
(09-03-2014)
Sources of Contacts for TAP

(1) Although not all comments and suggestions received from the public are TAP issues, a record of most contacts are archived in SAMS. The following is a list of the most common sources of contacts:

    a.   Correspondence/FAX/Response Flyer;
    b.   Outreach/Other Person to Person;
    c.   TAP members;
    d.   Public meeting;
    e.   Aspect/Toll-free call;
    f.   Web comments;
    g.   IRS Program Owners/employees; and
    h.   Tax Forums.

13.7.1.5.2
(09-21-2021)
Acknowledging Contacts

(1) TAP staff should notify the contact (verbally or in writing) that TAP has received the suggestion by informing him/her the input will be presented to the members for their review and consideration .

(2) Contacts whose suggestion or issue does not fit TAP issue criteria should also be acknowledged. This is also an opportunity to communicate TAP's mission and educate members on acceptance criteria.

Note: While it may be more efficient to give acknowledgments verbally over the phone or in person rather than to write an acknowledgment letter or email, there may be times when a letter or email is the only option, such as when the contact does not provide a daytime telephone number.

13.7.1.5.3
(09-21-2021)
Contacts From Outreaches

(1) When a TAP member or TAP staff participates in an outreach event the TAP staff will:

    a.   Record the contact in the SharePoint in the outreach repository;
    b.   Record any participant comments from the outreach or media event relevant to the event. However, use discretion in determining if a comment pertains to the issue; and
    c.   Record comments that fit TAP issue criteria and input them into SAMS to become a TAP issue.

(2) Whenever a comment is received that is not a TAP issue, TAP staff should provide feedback to the contact to educate them about TAP's mission. This is another way to promote the purpose of TAP: Acknowledge the contact and direct them to the appropriate place within the IRS to resolve their problem.

Caution: TAP staff should not disposition the issue, but share with committee members for screening for them to determine if issue meets TAP acceptance criteria.

(3)   If TAP staff receives a contact from a taxpayer whose situation fits the TAS criteria, they should complete a Form 911 and route it to the local TAS office, or provide the caller with the TAS toll- free phone number 1-877-777-4778. Refer to Form 911 for TAS criteria.

13.7.1.5.4
(09-21-2021)
TAP Toll-free Telephone Procedures

(1)   A toll-free telephone line was established to enable taxpayers to contact TAP. The nationwide toll-free number (1-888-912-1227) is listed in local telephone directories under the Department of Treasury.

(2)   TAP staff answers all calls on the toll-free telephone line and the TAP Program Managers ensure there is adequate staffing to respond to callers. Staff members are also responsible for handling messages left on the system. Follow the directions, per the designated software, to pick up telephone messages left on the system.

Note: Ensure phones are ready to receive calls and not left in wrap-up or idle status.

(3)   TAP staff may experience instances when talking to taxpayers either in person or on the telephone when they indicate suicidal intentions, either directly or indirectly. These communications are both sensitive and stressful. For instructions on what to say, and what should be done, see IRM 13.1.10.4, *Handling Suicide Threats* .

(4)   If staff receives a bomb threat see IRM 21.1.3.10.7, *Bomb Threats*.

(5)   Although the opening script on the toll-free line explains the mission of TAP and directs callers to the appropriate resources, the TAP staff receives a wide range of calls from individuals seeking advice, information or providing suggestions for improvements to customer service at the IRS. All TAP related calls are tracked in Aspect. Refer the caller to appropriate telephone number, per online research or the SERP internal webpage.

(6)   The TAP staff will enter the caller's issue into SAMS; see IRM 13.7.1.6 for the actual criteria, and direct caller to appropriate area when applicable.

Caution: The TAP staff will generally input all issues received and share with committee who will review for acceptance criteria.

(7)   The following issues should also be added to SAMS for action, but see IRM 13.7.1.6 for information on how to handle these specific issues:

   a.   Taxpayer Assistance Center (TAC) complaints;
   b.   IRS toll-free telephone complaints;
   c.   Legislative issues;
   d.   Duplicate issues; and
   e.   Individual account issues that may affect many individuals.

(8)   The following types of issues should be addressed during call, and negate the need for inputting into SAMS:

   a.   Callers looking to dissolve the IRS;
   b.   General tax questions with no recommendations;
   c.   Callers looking for TAS assistance;
   d.   Callers referred to other agencies; and
   e.   Individual account issues that appear to be isolated problems.

(9)   Staff should inform the caller that their issue is being referred to TAP members and verbally acknowledge the suggestion.

(10)   Any requests for repairs or additional toll-free telephone lines must be made through the Business Systems Planning office of TAS.

(11)   When new employees are assigned to TAP, the TAP Manager must request a new extension from the Joint Operations Center (JOC). The TAP Program Manager can send an email to the Outlook address of *CTR JOC.*

13.7.1.5.5
(09-21-2021)
Web Procedures

(1)   The TAP public website, *http://www.improveirs.org/*, includes a comment submission page that allows taxpayers to submit comments and suggestions to TAP. These comments and suggestions are delivered into the Public Comment area of TAP's internal website, *http://improveirs.org*, and listed according to the state of residence of the taxpayer making the comment.

(2)   The assigned TAP Analyst will review the Public Comment area daily and acknowledge receipt of the comment or suggestion within 3 business days of receipt.

(3)   Based on the type of comment and how it will be handled, the assigned TAP Analyst will complete the acknowledgement using one of the following responses:

a.   If the comment should be forwarded to the Panel, use: *Thank you for your (suggestion/comment/feedback) regarding (issue submitted). Your comment has been forwarded to the Taxpayer Advocacy Panel for review. Based upon this review, your suggestion may be elevated to the Internal Revenue Service for action. We sincerely appreciate you taking the time to let us know your concerns and suggestions about the Internal Revenue Service. Your comments are important to us, so please contact us if you have additional suggestions for IRS improvement.*

b.   If the comment relates to an individual tax problem or question related to the IRS, use: *We received your (comment/feedback) regarding (issue submitted). The Taxpayer Advocacy Panel is a group of volunteers helping the Internal Revenue Service identify ways to improve customer service and satisfaction. The panel cannot address personal tax issues. To get assistance with your tax issue, please visit the Internal Revenue Service website at www.irs.gov or contact the IRS directly at 1-800-829-1040 or TTY/TDD 1-800-829-4059. If you've tried but haven't been able to resolve your tax problem with the IRS, you may be eligible for help from the Taxpayer Advocate Service (TAS). TAS is your voice at the IRS. Call toll-free at 1-877-777-4778. To learn more about TAS, go to www.TaxpayerAdvocate.irs.gov.*

Note: If the comment relates to an individual tax problem that is also systemic or may affect multiple taxpayers, use a combination of the responses above.

c.   If the comment is legislative, use: *We received your (suggestion/ comment/feedback) regarding (issue submitted). The Taxpayer Advocacy Panel is a group of volunteers helping the Internal Revenue Service identify ways to improve customer service and satisfaction. The Taxpayer Advocacy Panel cannot address issues that require legislative changes. The Taxpayer Advocate Service (TAS) does identify legislative recommendations to resolve problems encountered by taxpayers, and reports*

them to Congress on an annual basis. You may submit your issue for consideration to the TAS Systemic Advocacy Management System located at www.irs.gov/sams. We sincerely appreciate you taking the time to provide your concerns and suggestions.

Note: Be aware that while a comment may appear to be legislative, the panel may still be able to pursue a work-around for the issue. If this is the case, staff should use their best judgement and forward the comment to the panel for their decision.

d.   If the comment is a compliment of an IRS employee: *Thank you for your feedback regarding (issue submitted). We are happy to hear that you received good customer service during your experience with the IRS. Your feedback will be shared with the appropriate IRS office. We sincerely appreciate you taking the time to share your positive experience with us.*

e.   If the comment is a complaint about an IRS employee: *We received your concern regarding your experience with the Internal Revenue Service. Your comment will be forwarded to the appropriate manager for review. We appreciate you taking the time to address your concern about the Internal Revenue Service.*

Note: If the comment is a complaint about a TAS employee, the TAP Manager should send it to the TAP Director, who will forward the information to the Executive Director for Case Advocacy and the appropriate TAS Area Director.

f.   If the comment relates to Tax Reform, likely in response to the National Taxpayer Advocate's Annual Report to Congress, use the response below: *We have received your comment regarding tax reform. It appears that this relates to the National Taxpayer Advocate's Annual Report to Congress and the need for tax reform. The Taxpayer Advocacy Panel does not comment on tax reform so we have forwarded your comment to the National Taxpayer Advocate. For additional information about tax reform or to submit additional comments, please visit http:// www.taxpayeradvocate.irs.gov/Home/Contact-us. We sincerely appreciate you taking the time to provide your comments about improving America's tax system.*

(4)   Occasionally, a comment may not fit one of the above criteria. If the Analyst receives a comment for which one of the standard language responses is not appropriate, he or she will acknowledge receipt of the comment and add an appropriate response to address the submitter's concern. If the Analyst is not sure how to respond to a comment, the Analyst should ask his or her manager for assistance.

(5)   The Committee Analyst will find new issue(s) using one of the Business Objects Enterprise (BOE) reports. Should TAP members need more informa-tion on the comment or suggestions or wish to speak to the taxpayer, the chair or a committee member may contact the taxpayer by email, phone or in writing according to the taxpayer's information included in the original message.

13.7.1.5.6
(09-21-2021)
Other Contact
Procedures

(1) When an issue comes from a TAP member, fax, correspondence, or public meeting, the TAP Analyst will enter all the known information into SAMS and assign the issue to the Analyst and committee following the procedures found in IRM 13.7.1.6.3 *Assignment of Issues*. The assigned Analyst will acknowledge receipt of the suggestion, if contact information is available.

(2) If the information from the contact does not fit TAP issue criteria found in IRM 13.7.1.6 *Managing Issues*, inform the TAP member of TAP's acceptance criteria.

(3) If an issue is given to a project committee by an IRS Program Owner, this issue will be shown in SAMS assigned to that project committee.

13.7.1.6
(09-21-2021)
Managing Issues

(1) This section describes:

a.   What criteria TAP staff uses to determine TAP issues;
b.   How issues are assigned;
c.   How issues are developed;
d.   How TAP committees work issues;
e.   How issues are referred to the Joint Committee and how the Joint Committee handles these issues; and
f.   What the IRS does with the issue.

(2) An issue is an idea, suggestion, comment, or problem that is raised to TAP by either an internal or external stakeholder. TAP will not handle any issue if it is an individual taxpayer's problem or it is not related to the IRS, or it can not be resolved by the IRS. Individual problems or issues not related to TAP are referred to the correct IRS office, TAS, or the other government agency as outlined in IRM 13.7.1.5 *Managing Contacts* .

(3) TAP will work issues given to it by an IRS Program Owner. The **criteria** for TAP to work an issue is that the issue must promote taxpayer equity, improve service to taxpayers, or reduce burden to the taxpayer, and must include one of the following:

a.   A modification and/or addition to hardware or software systems;
b.   A change to operational procedures or process;
c.   A change to regulations, revenue rulings, or policy statements; and
d.   A change to tax forms, related instructions, publications and notices, oral and written communications with customers and/or stakeholders.

13.7.1.6.1
(09-21-2021)
Joint Committee
Reviews and Issue
Approvals

(1)   Generally, project committee proposals can begin with the committee reviewing issues submitted or identified by each Project Committee Chair.

Note: Approved project committee proposals should be shared with the IRS.

(2) Throughout the year, the project committee will review "Parking Lot" issues to group similar issues and determine if those issues are still valid. "Parking Lot" issues are those issues that cannot be worked **currently** by the committees.

(3) During their review of the "Parking Lot" issues, the project committee will remove any issues that do not fit any of the core project committees. These issues may be "Referred to SAMS" status for Systemic Advocacy to work as future projects, or may be "Closed". In addition, the project committee will

review the primary categories, especially the "Other" category to determine if there is a pattern that would warrant the creation of an additional primary category.

(4)   The project committee will use the following criteria for prioritizing issues into a project committee:

Primary Category:	
Criteria	**Response**
Was Issue addressed before by TAP, TAS, IRSAC/IRPAC, IRS?	Yes/No
Is the Issue within TAP scope?	Yes/No
Would Issue be better addressed via SAMS (immediate intervention)?	Yes/No
Sense of urgency/deadlines	Impact on current or future tax year
Frequency of issue	Number
# of Taxpayers affected	Rank - low, moderate, high
Benefits to the Taxpayer/Customer Service/Burden Reduction	Rank - low, moderate, high
Benefits to IRS/Cost Savings/Tax Gap/Voluntary Compliance	Rank - low, moderate, high
Does TAP have the resources to handle projects	Yes/No
Affinity with other projects	Yes/No
Ability to affect change	Yes/No
Recommend for Project Committee	**Yes/No**

(5)   The Joint Committee is responsible for determining the focus of the core project committees and for approving the project committee proposals for the next year. The proposals will contain the following elements:

   a.   Topic/Title;
   b.   Issue statement (clearly stated);
   c.   Background (Why is it important and why should the IRS address this issue?);
   d.   Description of the problem (more detailed information, building the case);
   e.   Goal Statement (Broad statement that is not a proposed solution); and
   f.   Estimated Term of Project.

(6)   Once the project committees develop their project proposals, they are shared with the Joint Committee for awareness. The Committee Analyst will upload the proposal in the committee's TAPSpace current folder with any other associated pre-reads in preparation for the next meeting.

(7)   The committee members should review the submitted project proposals before the meeting. The Project Committee Chair or designated member will review the project proposal at the meeting. Once the committee proposals are

approved by the Committee Chair, the TAP Director may share these proposals with the IRS Operating Divisions.

(8) The IRS Operating Division liaisons and program owners work with the TAP leadership regarding all project proposals with the expectation that this is a working partnership. The goal is to have specific, mutually agreeable projects for the core project committees, in addition to shorter term ad hoc projects.

(9) The IRS Operating Divisions will also provide start-up projects for TAP to consider each year, which should be finalized and shared with TAP leadership by the end of October.

13.7.1.6.2
(09-03-2014)
Special Handling of Specific Issues

(1) While the following issues should be added to SAMS, they require special handling:

 a. Taxpayer Assistance Center (TAC) Comments
 b. IRS toll-free telephone Comments
 c. Legislative issues
 d. Duplicate issues
 e. Individual account issues
 f. Immediate Interventions

13.7.1.6.2.1
(09-21-2021)
Taxpayer Assistance Center (TAC) Comments

(1) People may provide comments about a TAC office. These comments can range from a complaint to a suggestion about improving service.

(2) When one of these comments is input into SAMS, it should be assigned to the TAC project committee, with the following codes input into the SAMS database fields:

 a. The title should be *TAC Comment - City, State*;
 b. The status should be *New*;
 c. The TAP type should be *Project*;
 d. The committee name should be *TAC*;
 e. The primary category should be *Taxpayer Assistance Centers*; and
 f. The secondary category will depend upon the nature of the call.

(3) Every month the TAC Project Committee Analyst will evaluate the issues and assign for screening by the committee members.

13.7.1.6.2.2
(09-21-2021)
IRS Toll-free Telephone Comments

(1) Contacts may call with comments about the IRS toll-free telephone line. These comments can be anything from a complaint about the long wait time to the menu options.

(2) When one of these calls is input into SAMS, it should be assigned to the Toll-Free Phone Lines committee handling toll-free issues, with the following codes input into the SAMS database fields:

 a. The title should be *Toll-Free Customer Service*;
 b. The status should be *New*;
 c. The TAP type should be *Project*;
 d. The committee name should be *Toll-Free*;
 e. The primary category should be *Toll-Free Number*; and
 f. The secondary category will depend upon the nature of the call.

13.7.1.6.2.3
(09-21-2021)
Legislative Issues

(1) A legislative issue is one regarding an existing law or one that has not been enacted. Only Congress may enact or amend laws. However, since the TAP's mission is to bring "grassroots" issues to the IRS, some of these issues may involve legislative matters. TAP records legislative issues in SAMS so they can be submitted to the NTA for potential inclusion in the Annual Report to Congress (ARC), which is the only means of transmitting TAP legislative proposals to Congress.

(2) If TAP members continuously hear the same suggestions or comments on issues that require legislation, the committee may decide to elevate the issue to the NTA by sending the issue with specific details to Systemic Advocacy for possible inclusion in the Annual Report to Congress.

(3) Once the committee decides, the TAP staff should send the issue to Systemic Advocacy through SAMS by creating a SAMS issue rather than a TAP issue. This is done by:

    a.   Creating a SAMS note in the issue. Only the SAMS notes will be included as the referred TAP issue becomes a SAMS issue. All other note types are not included in the information referred to SAMS.
    b.   Changing the issue status by selecting "Referred to SAMS" from the drop-down menu.
    c.   Confirming your decision to create the SAMS issue selecting "OK" in the warning box that appears. If this status was chosen in error, choose "Cancel" as the issue can not be retrieved once sent to SAMS.

13.7.1.6.2.4
(09-21-2021)
Duplicate issues

(1) Because TAP members work with different TAP staff throughout the nation, it is possible that an issue captured in one office may be the same or similar to issues already captured in SAMS. The TAP Analyst assigned to the project committee should research SAMS to associate all duplicate issues as part of their initial research or environmental scan of the issue.

(2) The assigned TAP Analyst will make appropriate associations in SAMS database of any like or similar issues.

13.7.1.6.2.5
(09-21-2021)
Individual Account Issues

(1) An individual account issue is one that affects a specific taxpayer or taxpayers and does not usually indicate a larger systemic problem.

(2) The individual account issue should be referred to Executive Director of Case Advocacy (EDCA). TAP should only pursue systemic related issues.

(3) If neither the TAP Analyst nor TAP members can detect a systemic problem after analysis, then the issue should be dropped at the direction of the TAP members. The initial acknowledgment to their issue should give them options for handling their issue or TAP members may chose to contact the submitter to explain. For further information about disposition of the issue, see IRM 13.7.1.7.3, *Status and Closing codes*.

13.7.1.6.2.6
(09-21-2021)
Immediate Interventions

(1) If TAP staff or the committee determines an issue needs immediate IRS attention, IRM 13.7.1.6.2.3it will be entered into SAMS for immediate intervention.

(2)   The committee may review items submitted in this fashion as part of the monthly teleconference. However, this review will not delay the submission of the issue, as the TAP staff will forward upon further review any supporting information to Systemic Advocacy..

13.7.1.6.3
(09-21-2021)
Issue Assignment

(1)   The TAP staff, who serves as the first Point of Contact (POC), determines the best project committee to assign the issue to based on each committee mission, which you will find in IRM 13.7.1.6. The POC inputs the issue into the TAP Database, completing all necessary fields.

Note: All incoming issues should be input with a status of **New**.

(2)   Any issues related to a current project committee should be assigned to that committee, and assigned to the Project Committee Analyst. For example, any issues or complaints regarding Taxpayer Assistance Centers (TACs) will be assigned to the TAC Project Committee and assigned to that Committee Analyst.

(3)   Once a month, the Committee Analyst will review **all** new issues assigned to their specific Committee and make a determination to schedule a Screening Committee call with members. The Committee Analyst will give a list of new issues to the committee and set up conference call as appropriate.

(4)   If Parking Lot issues are eventually selected as a project after going through the screening and prioritization process, their assignment will be changed to the appropriate project committee and to the TAP Analyst assigned to that project committee. The receiving Project Committee Analyst is responsible for this change.

13.7.1.6.4
(09-21-2021)
Issue Screening

(1)   Each project committee will have a screening team comprised of at least three members of the project committee. The screening team members will be identified prior to or at the initial meeting for the year, and may consist of the Chair and Vice-Chair, along with other members of the Committee. The screening team will generally conduct a monthly review of the issues assigned to them in the database to determine if the issue is something TAP can work (legislative issues, personal complaints, etc. will be dropped). Screening training will be provided at the TAP Annual meeting.

(2)   Each Project Committee Analyst is responsible for performing the initial research or data building on all new issues for their screening teams. All submissions will receive a first read by a Project Committee Analyst who will review the submission, clarify and summarize the issue, ensure all data fields are complete, and contact the issue submitter if needed for clarification and additional information which may include examples.

(3)   The initial review will include a preliminary issue building process to gather data on the underlying issue. The attached checklist Exhibit 13.7.1-3, *Project Committee Initial Review Checklist*, outlines the resources that should be consulted during the issue building process, including reaching out to Subject Matter Experts (SME) and the IRS Operating Divisions and functions where appropriate. Contact with a TAS SME may be warranted (e.g., where the SME is assigned a project, leading a Most Serious Problem team, or involved with a task force on a related issue).

(4) Contact with a TAS SME may also be warranted when seeking clarification on an issue and the potential systemic problem. TAS SMEs include (but are not limited to) Systemic Advocacy and Case Advocacy Analysts, technical advisors, attorney advisors, and advocacy issue team leads.

(5) The Project Committee Analyst will look at and/or update accordingly:

   a. Primary and Secondary Category codes – are they correct;
   b. Systemic Advocacy projects;
   c. NTA projects or reports;
   d. Any procedures or instructions pertaining to the issue to compare it against what should have happened, including resources such as SERP Alerts, E-News for Professionals, the NTA Bulldog, and the Welcome Screen articles;
   e. Current and previous ARCs and Objectives Reports, especially TAS Most Serious Problems (MSPs); and
   f. Contacting the issue submitter if possible to clarify the issue.

(6) The Project Committee Analyst will check SAMS, or pull a Elevated Issue report from BOE to check for repeat or duplicate issues. They will also check all other IRS sources, such as the web, IRMs, tax law, internal guidance, etc. to conduct their research. They will document their research by:

   a. Entering the information under the "Notes" tab in SAMS;
   b. Entering in the SHORT DESCRIPTION;
   c. Entering in the NOTES TYPE: Select Research or General;
   d. Entering in the "Details" field the Issue Number, Title, committee name, outcome and date of the repeat issue. If there were no repeat issues, the Notes tab should state "there were no other related issues found in any of the databases";
   e. Entering in the "Details" field the result of the research completed for the issue; and
   f. Attaching any relevant documents under the "Files" tab in SAMS if necessary.

(7) Project committee Analysts must complete the data building process on all submissions. In instances where the full data build is not warranted, the Project Committee Analyst must note in SAMS why the data build is not warranted.

(8) The final step is for the Project Committee Analyst to verify that all actions are complete, and analyze and summarize the relevant findings. Using the information gathered, the Project Committee Analyst must make a recommendation for next steps for the screening team. If, at any point during the review process, the Project Committee Analyst believes a submission may require immediate action to prevent further harm or hardship, the issue may also be marked "Referred to SAMS" as an Immediate Intervention.

(9) When all data building research has been done, a new issue report showing all of the research should be given to the project committee screening team at least one week prior to their scheduled call to discuss the new issues. The screening team should engage in meaningful discussion about each issue to reach a consensus decision on what should be done with the issue.

(10) The report presented to the Committee should contain the following:

   a. SAMS ID number;

  b. Short Title;
  c. Title;
  d. Primary & Secondary Categories;
  e. Problem Description; and
  f. Research Notes.

(11) The screening team will use the following criteria to determine the status of all new issues:

  a. Is the issue legislative?
  b. Is the issue related to a compliance and/or enforcement issue?
  c. Is the issue out of TAP's scope?
  d. Is the issue frivolous (i.e. constitutionality of the 16th amendment)?
  e. Is the issue currently being worked on by TAP or has TAP had the same issue previously?
  f. Is the primary and secondary category correct, does the title fit the description? If not modify as needed. (The primary category will serve as a "bucket" to hold screened issues related to a similar topic)
  g. Is the issue systemic in nature?
  h. Does the issue belong to TAS due to being an individual issue?
  i. Has the issue been raised by the NTA or is it one in which the NTA has shown interest?

(12) The screening team will request additional research on the subject or will determine if enough information is available to make a decision as follows:

  a. **Closed (Dropped by Committee)** - if the screening team determines IRS is sufficiently handling the issue or the issue has little or no impact on customer service and satisfaction. The issue status is coded as "Closed" with a closing code of "Dropped by Committee."
  b. **Closed (Combined/Associated)** - if an issue is similar with or identical to another issue that has been developed. The issue status is coded as "Closed" with a closing code of "Combined/Associated."
  c. **Screened** - an issue has been screened by the initial committee and assigned to another committee for project consideration.
  d. **Active** – the Committee screening team reviewed the grassroots issue, and wants to work the issue now, either by itself or in conjunction with another issue.
  e. **Parking Lot** - the Committee screening team reviewed the grassroots issue, and approved it for a potential project for their project committee to start working within the next several months. The Committee Analyst will change the status to Active once they begin working as a project.
  f. **Referred to Project Committee** - Reserved
  g. **Referred to SAMS** - The screening team determines that the issue should be referred to Systemic Advocacy as an Immediate Intervention, a legislative item, Advocacy Proposal, Advocacy Project, or an Information Gathering Project (IGP). This status will automatically send a referral to Systemic Advocacy.

(13) If it is determined the issue is appropriate for TAP, the primary and secondary category code will be confirmed or modified as needed.

(14) After the meeting, the Analyst will record the screening team's decisions and reasoning behind the decision in the Notes section in SAMS for the issue in question and code the issue to the appropriate status. This will help ensure that a record exist of why the screening team made the decision they did.

13.7.1.6.5
(09-21-2021)
Issue Development within the Project Committee

(1) The TAP will have 6 core project committees:

    a.   Notices and Correspondence;
    b.   Tax Forms and Publications;
    c.   Taxpayer Assistance Center (TAC) Improvements;
    d.   Taxpayer Communications;
    e.   Toll-Free Phone Lines; and
    f.   Special Projects

(2) Project committees have a twofold purpose:

    a.   Work on groups of similar issues that have been assigned to the Committee. The project committee will develop issues and make recommendations on the project so it can be forwarded to the Joint Committee for review.
    b.   Work on tasks or projects assigned by the IRS Program Owner. Project committees may also be asked to test software or other programs, respond to surveys or participate in focus groups. Any one of these tasks performed by the project committee counts as a completed project delivered to the IRS Program Owner. The Project Committee Analyst works with the TAP members on completing a *Taxpayer Advocacy Panel Project Proposal Form* to document the task.

(3) When developing a project, the committee should obtain a sufficient amount of information about the issue. The Program Owner or their assigned primary contact provides background on the issue and on what aspect of the issue the committee should place their focus, provides feedback about recommendations, and may ask the project committee to perform a task such as software testing, etc. TAP members will analyze the issue, working with the Program Owner, SMEs, and TAP staff to ensure they focus on the issue and develop the best recommendations as possible. Committee members should inform TAP staff what additional information is needed before they can determine the merit of the issue and make recommendations.

(4) The project committees will address the underlying topic as a whole rather than simply addressing the collection of individual issues. As such, this means that a project is designed to address several similar issues but may not address each individual issue by itself. Once done, the project committee makes the recommendation to the IRS with a project referral via the Joint Committee. See IRM 13.7.1.7 for procedures on elevating project referrals to the Joint Committee and consequently the IRS.

(5) The IRS Program Owners will assign a primary contact person for all project committees. The primary contact person will:

    a.   Generally attend and participate in all scheduled committee and subcommittee calls;
    b.   Provide their expertise to the committee during discussions;
    c.   Prepare and deliver reports, briefings or presentations, as applicable and necessary to address the topic, on the latest information affecting their projects;
    d.   Identify functional initiatives that may affect the committee's project recommendations; and
    e.   Inform TAP Management of any issues or problems involving the committee work.

(6) If the TAP assigned committee Analyst does not have expertise on certain topics, then after doing extensive research, either they or the IRS Operating Division Liaison will find SMEs from within or outside of the IRS to support the committee. The SME, along with the TAP assigned committee Analyst and/or Operating Division liaison, should be included in all discussions with the committee members at their next subcommittee call, full committee call or a special call set up for this purpose.

(7) TAP staff will provide the necessary research to their committees by:

    a.   Sharing online and published guidance to support raised topics;

    b.   Discussion notes with SMEs identified by the IRS Operating Division point of contacts or liaison, from within or outside of the IRS.

> ***Reminder:*** All requests for information must be made by the TAP staff to the liaisons.

    c.   Produce and share statistics and other information about the issue, using both internal or external resources.

> ***Caution:*** Ensure internal statistics can be released to the public to make sure Official Use Only (OUO) information is not provided.

    d.   Analyzing the issue using a continuous improvement process

    e.   Sharing or conducting formal or informal surveys or focus groups of taxpayers, IRS employees, other TAP members or practitioners.

    f.   Reviewing Systemic Advocacy Projects – Monthly or as needed

> ***Note:*** TAP receives information from Systemic Advocacy concerning recently opened projects, task forces, etc. TAP will work with Systemic Advocacy to the extent that Systemic Advocacy Analysts may be interested in TAP informal support to their projects, or interested TAP representatives may join the Systemic Advocacy project team.

    g.   Working with Advocacy Issue Team Leads.

    h.   Reviewing the National Taxpayer Advocates Objectives and Annual Reports to Congress.

(8) The actual work of developing the project involves;

    a.   Creating a Project Proposal;

    b.   Conducting supporting research and analysis;

    c.   Preparing the project referral and making the recommendation(s)

> ***Note:*** The project proposal can be broken down into several components, which can then be assigned to subcommittees. Subcommittees, consisting of two to seven members of the full committee, are the ideal way of developing the various aspects of the project because of the smaller size of the group.

(9) During the development of the project referral, the Project Committee Analyst may prepare a research report for each active issue prior to subcommittee and committee meetings. The research report details the results of the Committee's research and analysis of the issues. The committee Analyst will add these reports or notes to SAMS under the files or note tab.

(10) After the project committee approves the referral for elevation to Joint Committee, the committee designates one or two members to prepare and

author the recommendation, also know as the Quality Review process. The Project Committee Analyst completes the staff portions of the *Taxpayer Advocacy Panel Project Referral Form*, see Form 15214, *Taxpayer Advocacy Panel Project Referral*. The following fields are input into SAMS Charter section by the Project Committee Analyst:

a.   Project Committee Name;
b.   TAP Contact Number(s);
c.   Title;
d.   Date Approved by Project Committee;
e.   Project Statement;
f.   Goal Statement;
g.   Proposed Solution;
h.   Background, Research, and Analysis;
i.   Benefits and Barriers;
j.   Summary and Conclusion; and
k.   IRS Program Owners.

(11)   The *Taxpayer Advocacy Panel Project Referral Form* is then presented to the entire Joint Committee to decide if the proposal should be reworked or reworded, or is ready for elevation to IRS. Please refer to IRM 13.7.1.7.1 for details on the elevation process.

(12)   TAP recognizes there may be short deadline projects assigned to a project committee. In order to meet the quick turnaround for the Program Owner, the project committee can:

a.   Submit a draft issue to the Program Owner to meet their deadline. The Joint Committee Analyst will ensure the draft referral is clearly marked as "Draft Proposal Subject to Final Joint Committee Approval" and update SAMS accordingly.

   Note: The Joint Committee Analyst will alert the IRS Liaison that a final referral will follow, which will require their formal response. If the IRS respond prior to receiving the formal response, the Joint Committee Analyst will add the responses to the matching recommendations on final referral and share back with IRS for their formal approval.

b.   The Joint Committee Analyst will request the final referral from the project committee prior to adding to referral to the Joint Committee monthly agenda for approval.

(13)   If there are any corrections to the referral, as approved by the Joint Committee, the Joint Committee Analyst will update the referral, share updated referral with project committee, post to TAPSpace and elevate to the Program Owner.

(14)   The Joint Committee Analyst will control the final referral and share IRS Response with Project Committee Analyst.

   Reminder: The TAP Joint Committee Analyst should attempt to gather responses to each recommendation before sending back to project committee.

(15)   To the extent that a project committee finishes all assigned projects, there should be shorter term ad hoc projects or parking lot issues available.

Example: An ad hoc project might include a review of an IRS form or publication, or a focus group discussion.

13.7.1.6.6
(09-21-2021)
Research and the Data Building Process

(1) TAP will use a fact-based, data driven approach in all improvement processes. This five step process follows the DMAIC (Define, Measure, Analyze, Improve, Control) approach to process improvement. This approach is comprehensive and engages IRS staff and other critical stakeholders in improving processes and other improvement initiatives. A critical component of these efforts is to effectively and timely communicate activity, findings, and status to all committee members and other stakeholders.

(2) The first step of the process for the Project Committee Analyst involves assisting the project committee with **Defining the issue(s) or problem(s)**. The panel will then identify opportunities for improvement.

(3) Initial research is defined as enough data building to provide the information the committee needs to decide what the real issue is and how it should be approached. Much of the initial research will be done by the TAP staff for the screening teams of each project committee. Initial research is needed on both "grassroots" issues, and tasks or projects assigned to the project committees by the Program Owner.

(4) Potential initial research sources include a search for duplicate issues in SAMS, as well as a search in the Systemic Advocacy Measurement System (SAMS) for related projects and IRS Task Forces. Other resources for preliminary research include the Internal Revenue Code (IRC), the Internal Revenue Manual (IRM), The Servicewide Electronic Research Program (SERP), and IRS Internet site *www.irs.gov* . The Project Committee Analyst should:

   a. Talk to others in TAS, especially in Systemic Advocacy, or the IRS who may have knowledge of, or information on the potential problem or issue.
   b. Contact the submitter of the issue, as needed, to clarify the circumstances of the issue.
   c. Provide information to the project committee to consider if actions are already being taken to address or resolve the problem or issue. Other TAS employees may be working to address or resolve similar issues or problems.
   d. Identify stakeholders and impact. Consider early on who else may be impacted by the issue, problem, improvement initiative, or the implemented solution. These people need to be identified and informed as early as possible, although their involvement may be limited to specific parts or stages of the process.
   e. Develop an action plan. An action plan will help guide the Analyst and committee members through the various actions they need to take and items they need to consider as they work to address issues, resolve problems, make improvements and implement change. The TAP Analyst should begin drafting the action plan as early as possible and document the action plan in SAMS and on TAPSpace.

(5) Develop a preliminary issue statement. A preliminary issue statement should be succinct and include just the key facts and data. A preliminary issue statement usually outlines the facts of the matter as the TAP Analyst currently knows them to be, before they really begin their analysis of data. The TAP Analyst must consider the key issues behind or the background of the issue, the opportunities and benefits a change can bring to the IRS, and the con-

straints or barriers to the IRS implementing a change. The issue statement should be developed using the "TAP Project Proposal Form" and will be a fluid document that can change as you obtain and analyze data. Use the following guidelines to develop a Project Proposal:

a.   Define the issue by documenting facts and identifying issues ;
b.   Identify where the issue is appearing and who or what are impacted by the issue;
c.   Describe the issue in measurable terms; and
d.   Determine the impact on the organization.

A Project Proposal or issue statement should not:

a.   Address more than one issue;
b.   Determine cause;
c.   Assign blame; and
d.   Offer a solution.

(6)   In order to refine the focus of the Project Proposal, the TAP Analyst needs to work with their committee to guide their committee members to the next step in the process, which is **Measurement**. During this step, they should develop an understanding of the problem using an appropriate method such as a Data Collection Instrument. They should also use subject matter experts who understand how a process works from beginning to end whenever possible. Sometimes, especially in regard to lengthy processes, some subject matter experts may only have expertise regarding an aspect or portion of the project. If the committee is assessing multiple processes, the TAP Analyst may identify an expert for each.

(7)   Baseline and trend data are a critical focus. The TAP Analyst and members need to understand how a service or process currently works before they can pinpoint the issues or areas for improvement, and offer solutions or make recommendations. The Analyst must also understand the trend. Base lining is the process by which the quality and cost effectiveness of a service (or as is sometimes the case – a process) is assessed, usually in advance of a change to the service (or process). Base lining usually includes a comparison of the service (or process) before and after the change or analysis of trend information.

Note: Do not confuse this with benchmarking, which is normally used if the comparison is made against other enterprises.

(8)   The purpose of the Measurement process is to provide the committee with the information needed to evaluate the issue and to build a recommendation that will garner the attention and support of IRS Program Owners. TAP members should consider the following criteria for each TAP recommendation:

a.   How many taxpayers are impacted by the issue or suggestion?
b.   Can the solution be implemented by IRS alone?
c.   Does the solution require legislation? If so, see IRM 13.7.1.6.2.3 to address the legislative issue.
d.   Does the solution require changes to regulations?
e.   What alternatives were reviewed and what are the pros and cons for each?
f.   What is the expected impact of the change to taxpayers and the IRS?

g.   Is there any impact on Federal tax revenues or the timing of its receipt by the Government?
h.   What is the status or results of any prior efforts to address the issue?
i.   Will the cost to the IRS prevent implementing the solution?
j.   Are there any other barriers/constraints to implementing the change?

(9)   Many, if not all, of these questions should be answered in the third step of the process, which is **Analyze**. During this step, the committee should determine the causes and effects of the issue, using an appropriate method such as a Fishbone, Frequency, or Pareto diagram. The Committee Analyst should work with the panel members to draft a research plan to identify the best solutions. First determine why a process or procedure is as it is, and what impact the change may bring. A cost benefit analysis <u>may</u> also be necessary. Only then can the members determine the best course of action. See Exhibit 13.7.1-1. *Potential Sources of Research, Data Collection Instruments, and Analysis Methodology* for more information on research sources.

(10)   A common challenge in TAP is convincing the IRS that the issue should be addressed. This does not mean an issue needs to impact tens of thousands of taxpayers to be important, but the TAP Analyst and members need to keep a big picture perspective. Issues that affect multiple taxpayers or could be repeated may produce a negative impact on the taxpaying public

Caution: Some issues are legitimate concerns regardless of size if they involve misapplication of tax law, run counter to Congressional intent, or infringe on taxpayer rights.

(11)   Before releasing any results to the committee, the TAP Analyst must look at the data to verify and validate it. The Analyst needs to verify the data captured is accurate and can be attributed to a reliable source. Then the Analyst needs to validate the data captured is the right data in the right categories. Solicit help in this effort by:

a.   Asking a coworker to independently generate the statistics used in the final report.
b.   Checking on any assumptions made in doing the analysis.
c.   Involving fellow TAS employees closer to the data or issue, such as Advocacy Issue Team Leads.
d.   Sharing the data with the IRS Program Owners in order to obtain feedback about the accuracy of data captured.

13.7.1.6.7
(09-21-2021)
Presenting Research to TAP Committees

(1)   The purpose of this section is to describe the process for presenting research on committee issues and the associated follow up work within the frame of the process.

(2)   In order for the committee members to have time to review the issue and any associated research, it is important the members receive the pre-read materials in advance of the meeting, generally one week before. The pre-read materials may consist of a list of active, new or parking lot issues from SAMS and the *Research Report* showing follow up research for active issues. Some committees assign sub-committees to be responsible for issues. If so, the TAP Analyst will work with the sub-committee member(s) to educate and inform them about the issue.

(3) The preliminary research conducted forms the basis of the fourth phase of the DMAIC process, which is **Improve**. The *research* will help support the action plan and any project recommendations going forward to IRS. During subcommittee and committee meetings, the TAP Analyst should be prepared to:

   a. Clarify any questions about the research results; and
   b. Receive further research requests on issues the panel wishes to pursue.

(4) The second component to the Improve phase is the *Taxpayer Advocacy Panel Project Referral Form*. To elevate recommendations in writing to the IRS, the *Taxpayer Advocacy Panel Project Referral Form* is prepared. **This form is required for all TAP recommendations.** Even if a project committee chooses to work an issue orally with the IRS program owner, the *Taxpayer Advocacy Panel Project Referral Form* is used to enter the information into SAMS. This section describes how a written report is prepared, approved by the committee, and referred to the IRS.

(5) The research becomes the basis of the *Taxpayer Advocacy Panel Project Referral Form*. The committee member(s) author the "Proposed Solution" and the "Background, Research and Analysis" sections. The assigned Analyst works with the committee member(s) to ensure the "Background, Research and Analysis" encompasses the following criteria:

   a. Analysis clearly states all considered solutions and provides pros and cons; and
   b. Analysis addresses the identified opportunities/benefits and clearly shows they outweigh the constraints/barriers IRS could raise.

(6) Prior to presenting the *Research* to the Committee for the final decision, the TAP Committee Analyst reviews the *Taxpayer Advocacy Panel Project Referral Form* to confirm all criteria are met. The *Taxpayer Advocacy Panel Project Referral Form* is then presented to a quorum of the committee for the final decision on disposition of the issue.

(7) The project committee develops an issue to the point where all members achieve consensus that the recommendations are the best possible ones for the IRS and agree to elevate the issue to the Joint Committee. Once approved by the Joint Committee, the issue is then sent to the appropriate IRS Program Owner who reviews the recommendations and provides feedback to the panel on the status of the recommendation.

(8) The fifth and final phase of the process is **Control and Monitor**. During this phase, the TAP Joint Committee Analyst will communicate with stakeholders and obtain feedback, which should be shared with the committee. If necessary, the Analyst will help the committee draft a written response back to the IRS. The Analyst and committee may also have to draft additional recommendations or revise the previous recommendation by:

   a. Engaging in additional problem solving;
   b. Providing additional data to the committee; and
   c. Adjusting the recommendation to account for the new data, solutions or points raised by the IRS or Joint Committee.

13.7.1.7
(09-21-2021)
Managing Elevated Projects

(1) TAP project committees must refer or elevate their recommendations on issues to the Joint Committee for approval. This includes both grassroots issues and IRS assigned projects. This section focuses on the handling of projects that are elevated, the project's progress, and how projects are processed and tracked.

(2) The project committee writes the issue using the *Taxpayer Advocacy Panel Project Referral Form* and follows the guidelines in the Quality Review Checklist. The *TAS Writing and Style Guide* located at *http://tas.web.irs.gov/Comm/TASlang/7767.aspx* and the *TAP Style Guide* can be used to develop written TAP products. The *TAP Style Guide* is located on Improveirs.org.

(3) Before a project committee elevates an issue to the Joint Committee, the committee may request review of the draft recommendations by an attorney-advisor and/or Systemic Advocacy subject matter expert (SME). If attorney-advisor or Systemic Advocacy SME consultation is deemed necessary, the TAP Manager will send the recommendations to the appropriate attorney-advisor or Systemic Advocacy SME (based on TAS expertise listing) generally after Committee Quality Review, including an explanation of the proposed changes, relevant background information, and a listing of related recommendations of the National Taxpayer Advocate made in prior June and Annual Reports to Congress. Before referring a proposal to attorney advisors or Systemic Advocacy SME, TAP will make a good faith effort to discuss these proposals with the program owner and circulate them to other interested parties. The attorney advisor or Systemic Advocacy SME will review the proposal or discuss it with a member of the committee and comment on whether it conflicts with any ongoing and unpublished advocacy by the National Taxpayer Advocate. Any issues that only involve editorial review of IRS products do not need attorney advisor or Systemic Advocacy SME review. Attorney Advisor and Systemic Advocacy SME responses are generally expected within 10 business days. However, the attorney advisor or Systemic Advocacy SME may propose a different completion date based on workload and after consulting with his or her manager, or the TAP Manager. After attorney-advisor or Systemic Advocacy SME review, the issue is forwarded to the Full Committee for review.

Caution: If significant concerns are raised by AA or Systemic Advocacy SME, the committee will need to address all concerns prior to forwarding to Full Committee for approval.

(4) The Project Committee Analyst will ensure the following information is entered into SAMS before elevating the TAP project to the Joint Committee:

   a.   The correct charter, *Project Committee,* is selected.
   b.   The charter fields are completed up to and including the Summary and Conclusion. Charter fields must be updated to match the *Taxpayer Advocacy Panel Project Referral Form*.
   c.   The Recommendation Tab is completed with separate recommendations, if needed, input under the issue.

(5) A project may consist of an IRS assigned task, or one or more grassroots issues from SAMS. When dealing with grassroots issues, similar issues may be grouped under one project, which may be a new entry in SAMS with a new ID number. This project will appear on a separate template when submitted to the IRS Operating Division Liaison for delivery to the IRS Program Owner for

response. The TAP Analyst should use his or her best judgment when deciding how to select and code issues for elevation.

Example: The IRS Program Owner assigns a project committee the task to review Form 1040, Schedule D. In addition, the Committee also has three grassroots issues that pertain to the Schedule D. The Project Committee Analyst establishes a new entry in SAMS for the Schedule D project, coding it as "Active", and associates the three grassroots issues to the new project.

Example: Same facts as in the previous example, except there is no IRS assigned task to review the Schedule D. In this case, one of the 3 grassroots issues will become the project, and the other 2 issues will be associated to it.

(6) The Project Committee Analyst must recognize when there are multiple recommendations within a single project and check that each recommendation has its own ID number in the Recommendation Tab. Be specific when describing the recommendation and when giving a Short Title.

(7) Once all input is completed, the Project Committee Analyst will change the status to "Referred to Joint Committee" and assign the TAP project to the Joint Committee Analyst. The Project Committee Analyst will send the completed project referral form to the Joint Committee Analyst by email with copy to the TAP manager. Any grassroots issues associated with the project will be coded as "Closed" with a closing code of "Combined/Associated".

13.7.1.7.1
(09-21-2021)
Reviewing Projects in the Joint Committee

(1) The Committee Analyst will email a copy of the project referral to the Joint Committee Analyst notifying her/him to place it on the Joint Committee agenda for approval. The Joint Committee Analyst will upload the project in the Joint Committee Reading Room with other pre-reads for the next meeting. The agenda should be noted **Project Committee Proposals**.

(2) The Joint Committee Analyst should ensure the project committee proposal is printed using the appropriate recommendations template form for each separate recommendation along with any detailed report or other deliverable produced by the project committee. The Joint Committee Analyst will change the status as needed to "Pending for Joint Committee Approval" and note in the issue history that it was sent for the Joint Committee agenda.

(3) The Joint Committee members should review the submitted projects before the meeting. The project committee Chair or designated member will review the project at the meeting and should keep the Committee informed of the issue's progress at the Joint Committee level, either verbally or in writing. During the meeting, the Joint Committee reviews the projects by asking the following questions:

   a. Did the project committee provide enough supporting information to make a decision; if not, the referral is returned to the project committee for further development or clarification;
   b. Does the referral need minor spelling or grammatical changes; if so, return the referral to the project committee;
   c. Does the project, as written, demonstrate a systemic problem; if not, the referral should be returned to the project committee;

      d.   Does the project require monitoring; if so, the referral is sent back to the project committee for monitoring;

      e.   Is the issue legislative in nature; if so, it is forwarded to the National Taxpayer Advocate for possible inclusion in the NTA's Annual Report to Congress;

      f.   Does the project warrant being forwarded to the IRS Program Owner;

      g.   Does the project warrant being dropped; and

      h.   Is the project acceptable as presented?

(4)   The TAP Chair will initiate a discussion about elevating each project to IRS. Ultimately, the Joint Committee must reach a consensus decision of whether or not to forward the project to the IRS.

      a.   Once the project is approved by the Joint Committee, the Joint Committee Analyst will electronically send the complete project package to the IRS Operating Division Liaison, who can then elevate the issue to the appropriate IRS Program Owner.

      b.   If the project is sent back to the project committee, the originating Project Committee Analyst will then place the topic on the next whole committee meeting agenda for review of the feedback from the Joint Committee. The originating committee is responsible for deciding whether the issue should be further developed and sent back to the Joint Committee, monitored, or dropped.

(5)   The project package will consist of the following:

      a.   Cover Letter (if needed).

      b.   TAP Project Referral Form - describes the overall project, including tasks assigned by the IRS and any grassroots issues. This is printed from the information contained in the TAP Database for the issue.

      c.   Recommendation Form(s) - details each specific recommendation, which can include IRS assigned tasks and grassroots issues. The Program Owner will use this form to respond back to the Project Committee Analyst.

      d.   Detailed report and any supporting documentation including any research that was completed on the topic by the IRS Program Owners or SMEs and reviewed by TAP prior to submission..

13.7.1.7.2
(09-21-2021)
Processing Responses from the IRS

(1)   The Joint Committee Analyst is responsible for updating the notes in the SAMS Database accordingly, to reflect the Joint Committee's decision and reasoning behind their decision. The progress of the issue can be checked using the status reports from the database, which is generally distributed to all Joint Committee members and TAP staff.

(2)   The Joint Committee Analyst is responsible for elevating the project and for tracking the project in accordance with the agreement between TAP and the Operating Divisions. The time frame will usually be 60 calendar days from the date the elevated issue package is sent to the IRS Operating Division Liaison. Both W&I and SB/SE provide liaisons to:

      a.   Work with TAP Analysts on committee requests for information;

      b.   Track elevated projects received from the TAP liaison;

      c.   Work with TAP on developing projects for the next year; and

      d.   Provide SMEs to TAP.

(3)   If an acknowledgment or response is not received, the Joint Committee Analyst must follow up with the IRS Operating Division Liaison. If the Operating Division needs additional time to respond, they must provide a date that the Joint Committee Analyst can follow-up on their decision. The Joint Committee Analyst will share this follow up information with Committee Analyst

(4)   The IRS reviews and analyzes the individual project recommendations from TAP, and provides a response. The IRS Operating Division Liaison sends a response back electronically to the Joint Committee Analyst, who will input the responses into SAMS database under the Recommendation tab, along with the name and title of the IRS employee providing the feedback, and will share that information with the Project Committee Analyst.

(5)   The IRS' response not only must be detailed but must indicate whether the recommendation was adopted, partially adopted or rejected. If adopted or partially adopted, the IRS must indicate the estimated date of implementation. In most situations, the Joint Committee Analyst will attempt to secure responses to all recommendations within the project prior to sharing response with project committee.

Note: On occasion, the IRS has already taken measures to resolve a problem prior to the TAP's recommendation. When this is the case, the IRS will respond that the issue was "Resolved Prior to Elevation". The Joint Committee Analyst will code the project status code, as "TAP Reviewing IRS Response" and refer back to the project committee to review the response.

(6)   The Chair of the project committee or the Project Committee Analyst reports the IRS response to the entire committee during their next monthly meeting. The chair leads a discussion of the response with the committee. If the committee accepts the response, the project should be closed and coded appropriately. If the committee no longer exists, the response should be discussed with the newly formed committee.

(7)   The project committee may disagree with the IRS' response and consequently may formulate a counter-response/rebuttal. When this is the case, the IRS will have an additional 30 calendar days after the date of receipt of the Committee's counter-response to examine the reason for the rebuttal, and provide a final answer. The final answer should not just be a repeat of the original response but should address the points raised by the committee.

Example: The IRS rejects a recommendation stating that there is a system in place that addresses the solution. The committee does not agree since simply having a system in place does not mean the system is working as intended and writes its counter-response to that effect. The IRS needs to address whether its system is working and meeting the needs of the customers, and not just re-state that the system is there.

(8)   The project committee can further develop and explain their position to any adopted or rejected recommendation in the TAP Annual Report

13.7.1.7.3
(09-21-2021)
Status and Closing Codes

(1) Coding a project as it moves through the process is extremely important. Improper coding can lead to incorrect status reports, improper information to TAP leadership, and projects not receiving timely follow up. Each status code uniquely describes where an issue or project is in the TAP workflow process.

(2) The status codes are as follows:

Status	Description
New	The grassroots issue is new and has not been looked at by a screening team.
Screened	Once the Committee's screening team looks at the issue initially and it believes the issue may have merit but needs additional research or has additional questions, it should be placed in this status temporarily to wait for additional analysis by the committee Analyst and screening team.
Parking Lot	The screening team reviewed the grassroots issue, and approved it for a potential project. This may be for either a current or a future project committee.
Active	The screening team reviewed the grassroots issue, and wants to work the issue now, either by itself or in conjunction with another issue (Associate similar issues).
Referred to Project Committee	Used for all of the grassroots issues sent to another project committee by a screening team.
Committee Quality Review	The project committee is reviewing the referral before elevation to the Joint Committee.
Referred to Joint Committee	The project referral has been elevated to the Joint Committee.
Referred to SAMS	Referred to SAMS as an Immediate Intervention or a legis-lative item. This status will automatically send a referral to Systemic Advocacy.

Status	Description
Sent Back to Committee	The project committee needs to make some revisions based on feedback from the Joint Committee.
Draft Sent to IRS	A draft referral was sent to IRS due to imminent deadline. The Joint Committee approval is still needed for the final referral.
Pending for Joint Committee Approval	The proposal is on the Joint Committee agenda.
Pending Elevation to IRS	The project referral has been approved by the Joint Committee for elevation to the IRS but has not yet been sent to the IRS.
Elevated to IRS Awaiting Response	The project referral has been elevated to IRS and TAP is waiting for a response.
TAP Reviewing IRS Response	The Committee is reviewing the IRS response.
Elevated for Reconsideration	After reviewing the IRS response, the Committee is sending a counter-response for IRS recon- sideration.
Monitoring IRS Action	The Project recommendation (s) have been adopted (fully or partially) or is under consideration and TAP follow-up is needed to monitor the IRS actions; a closing code must be entered.
Closed	The project is closed for TAP; a closing code must be entered.

(3)   The following statuses "Monitoring IRS Action", and "Closed" need closing codes. Closing codes give TAP staff a quick way to gauge why an issue or project was closed.

(4)   The closing codes are as follows:

Closing Code	Description
Dropped by Committee	The Committee dropped the issue upon the recommendation of the screening team or after the Committee determines that the issue doesn't meets the merits of the TAP mission or the project has little or no impact on customer service and satisfaction.
Combined/Associated	An issue is compatible with or linked to another issue already in development. If the other issue is being developed by another committee, forward all information to that committee.
Elevated Directly by Committee	Used by Ad Hoc Committees or Task Forces once the project or assignment is completed.
Project/Assignment Completed	The project committee completed its task or project, and the issue was approved by the Joint Committee. This is the main closing code that the project committees will use for their issues.

(5)   If an issue has several recommendations TAP can list each of those recommendations in SAMS and can track each one separately. Each recommendation will have its own codes to show how the IRS responded to that recommendation. TAP will report on the status of each individual recommendation in the Annual Report. The recommendation status codes are:

Adopted	IRS indicates the recommendation is fully accepted. The recommendation may or may not be implemented, but the IRS has agreed to the recommendation.
Partially Adopted	IRS indicates the recommendation is partially accepted. The recommendation may or may not be implemented but the IRS has agreed to the recommendation in part.
Non-Adopted	IRS has indicated the recommendation is rejected and will state the reasons in the response.
Resolved Prior to Elevation	IRS has resolved the problem and there is no longer a need to elevate it.

Task/Assignment Completed	The Committee completed the task assigned to them so the recommendation is complete.
Considered	The IRS is looking at the recommendation and may or may not accept or implement it in the future. Needs to be monitored.

(6) Besides the status field, there are three additional fields in the SAMS Recommendation tab that will allow TAP staff to track the implementation:

    a.   Proposed Implementation Date;

    b.   Actual Implementation Date; and

    c.   Is Implemented (Yes or No field)

(7) When the IRS returns the issue and states that it fully or partially adopts the recommendations or will consider them, the TAP Joint Committee Analyst will code each recommendation with the appropriate closing code.

(8) The Project Committee Analyst will share the IRS response with the Committee members for a concurrence assessment. If a concurrence is reached by the committee members the Project will closed and the status changed to "Monitoring for IRS Action", if appropriate.

(9) The Project Committee Analyst will then assign the issue to the Joint Committee Analyst for follow up with the IRS. The Joint Committee Analyst will follow up at prescribed times via Email with the IRS Operating Division Liaison until the issue is implemented. Once the issue is implemented the Joint Committee Analyst will alert the TAP Project Committee Analyst, input the actual implementation dates, check the box to show the recommendation was implemented, and change the status to Closed.

13.7.1.8
(09-03-2014)
Meetings

(1) The business of TAP is largely conducted through meetings. For TAP to be effective, well planned meetings are vital. The assigned staff ensures that all preparations are complete. A number of templates and tools have been designed to plan all pre and post meeting activities. This section will discuss both in-person and virtual meetings, and also describe the role of the various meeting participants.

(2) Prior to a meeting, the staff will comply with all rules governing federal advisory committee meetings. Many of the activities are the same whether the meeting is a teleconference or in-person meeting.

(3) Meetings are scheduled in advance to allow for planning and logistical support. The annual schedule is typically discussed and set during the first administrative call for the committee held at the beginning of the TAP year when dates and times are set for meetings for the remainder of the year. All committee meetings are posted to the calendar in TAPSpace. To the extent possible, TAP shall coordinate meeting times with all other TAP committees so that the IRS Program Owners, IRS Operating Division Liaisons, and SMEs are able to participate on all required calls. In addition, meetings scheduled during trainings shall be reviewed to assure that they don't overlap, causing the IRS Program Owner and IRS Operational Division Liaison to miss meetings related to training sessions.

13.7.1.8.1 (09-21-2021) **Pre Meeting Activity**	(1)	Face-to-face meetings require more planning because of the logistics of meeting space, guests and member travel. However, the TAP Manager must carefully analyze the need for face-to-face meetings due to limited budget con-straints. This section provides guidance specific for in-person meetings, as well as for virtual meetings.
	(2)	For a checklist on the required pre and post meeting activities for a meeting, see the *Face to Face Check List* located on TAPSpace.:
13.7.1.8.1.1 (09-21-2021) **Meeting Locations (Face-to-Face Meetings Only)**	(1)	During the planning session for the meeting dates, tentative meeting locations are also discussed. Project committees are made up of representatives from all states and may meet anywhere in the country.
	(2)	Before a meeting location is finalized, cost projections for each location and comparisons must be completed by TAS Employee Support and Development.
	(3)	Once the cost projections are completed for each location, final location(s) are selected based upon a number of considerations including but not limited to:

    a.   Cost;
    b.   Availability of meeting and sleeping rooms;
    c.   Ease of air travel to and from location; and
    d.   Ease of travel at location.

	(4)	Complete the Form 10416, Request for Off-Site Meeting/Conference Space template which includes the justification for the site selected and forward the request to the Budget Analyst who will obtain the TAP Director's approval. See the *Request for Use of Off-Site Facilities* located at: *http://publish.no.irs.gov/ cat12.cgi?request=CAT1&catnum=23186*
13.7.1.8.1.2 (09-21-2021) **Meeting Space (Face-to-face Meetings Only)**	(1)	TAP meetings are generally held at a Government owned facility if available, or at the local hotel used for lodging purposes. Meeting space may also be available at civic organizations, such as rotary clubs and fraternal organiza-tions.
	(2)	Whether a Government or non-Government facility is used, the facility should be selected on the basis of achieving the meeting objectives at the lowest cost. Due to the unique nature of TAP's face-to-face meetings, limited public access to Government facilities due to security issues, and the desire to encourage public participation in our meetings, the use of non-Government facilities may be necessary.
	(3)	Do not consider an off-site location for training or meeting purposes until an attempt is made to find government space or non-government space that is available at no cost. If TAP decides to use non-government space, filed docu-mentation must state what government space was considered and why it did not meet TAP's needs.
	(4)	If suitable Government owned meeting space is not available, follow the guide-lines for securing off-site space.
	(5)	The IRS has a goal of limiting the use of non-Government facilities and Gov-ernment facilities outside of the metropolitan area of the IRS host office. This goal ensures the use of these facilities, when necessary, is not brought into question and avoids abuse or the appearance of abuse. These procedures are not intended to inhibit considering off-site or non-government meeting locations

but to reduce expenses by using the most efficient and effective option for conducting meetings. There will be situations for which off-site meeting locations are the only option.

(6)   If TAP decides to use an off-site location, government or non-government, the IRS Centralized Delivery Services (CDS) staff located near the site will facilitate the physical support of the event.

(7)   The Budget Analyst must provide the event dates, estimated number of attendees, number of sleeping rooms (if applicable), desired room set-up, listing of equipment needed such as microphones, lecterns, A/V equipment, etc., to the CDS POC at least eight weeks in advance to allow CDS enough time to request bids and conduct research.

(8)   Upon receipt of the Form 10416, *Request for Use of Off-Site Facilities* the TAP Manager will select the facility and obtain funding approval for any associated costs. The TAP Manager must provide the funding codes to the CDS POC at least four weeks prior to the event so an RTS request can be prepared.

13.7.1.8.1.3
(09-21-2021)
Publicity (Face-to-face Meetings Only)

(1)   Because TAP serves as a "listening post" for IRS issues, meetings should be publicized. Communication and Liaison has field media specialists assigned around the country who can assist with meeting publicity.

Note: There are limitations on the use of appropriated funds to purchase advertising. Thus, any use of appropriated funds to publicize TAP's activities should be reviewed in advance by the TAP Director and, as appropriate, by the Office of Chief Counsel.

(2)   Prepare a news release containing meeting information such as location, date and time, meeting purpose, committee name etc. Using the Field Media Specialist responsible for the meeting location, distribute the news release. The Media Specialist has contacts in the local news markets and can provide guidance and direction for the best approach to publicize the meeting. The Media Specialist can also assist with developing public service announcements (PSAs).

(3)   The TAP member located in the area where the meeting is held may also use a more personalized press release to send to his/her local media contacts.

(4)   Meeting notices are posted on the TAP web site. Forward the meeting information to the National Office Analyst responsible for posting information on the website, approximately 30 days prior to the meeting date.

13.7.1.8.1.4
(09-21-2021)
Guests and Subject Matter Experts

(1)   Frequently committees invite IRS guests to join meetings. Some guests attend to observe the meetings and issues before the committee. Others are invited as subject matter experts (SMEs) to provide information about an IRS program of interest to the committee. This can be done in-person or virtually by teleconference.

(2)   Face-to-face meetings are an opportunity to invite local IRS staff to participate or observe TAP. Consider inviting the following individuals:

    a.   Local Taxpayer Advocate;
    b.   TAS Technical Advisors;
    c.   TAS Area Director;

       d.   Local Operating Division Area Directors;
       e.   Local SPEC personnel; and
       f.   Local Low Income Taxpayer Clinic personnel.

(3)   TAP does not generally pay for the travel of a guest, but if a request is made, the Analyst should discuss it with the program manager. It is often not cost effective to pay for an SME to travel to a meeting where they may only be on the agenda for a short period of time. In that case, the Analyst should arrange for the SME to join the meeting via conference call.

13.7.1.8.1.5
(09-21-2021)
Meeting Agenda

(1)   The TAP Analyst is responsible for starting the process of developing the meeting agenda. Using the agenda template, the Analyst will develop a draft agenda to be reviewed and approved by the committee chairperson and TAP Group Manager or Designated Federal Officer (DFO); see Exhibit 13.7.1-2.

(2)   The Analyst will use action items and prior meetings minutes to identify topics for discussion or follow up. Based upon the process used by the committee, the Analyst will obtain input regarding additional or existing agenda topics. Once all input has been received, the Analyst will prepare the final agenda.

Reminder: The TAP Group Manager or DFO generally must approve all committee meeting agenda prior to sending out to members or public.

(3)   Approximately one week prior to the meeting, the Analyst should post the final agenda and pre-read material in the committee current meeting folder in TAPSpace. The Analyst should send an email notice to all participants to alert them that the agenda and meeting materials are available.

13.7.1.8.1.6
(09-21-2021)
Federal Register Notices

(1)   As an advisory committee to the IRS, TAP is governed by the Federal Advisory Committee Act (FACA) and by the United States General Services Administration (GSA) regulations and guidance. Thus, all meetings are open to the public with some exceptions as provided by statute and GSA regulations.

(2)   Non-FACA meetings do not require Federal Register Notices be filed. The following are considered to be exempt from the FACA requirements:

       a.   Meetings to obtain recommendation or advice from one individual.
       b.   Meetings with more than one individual to obtain advice of individual attendees and not for the purpose of obtaining group or consensus advice or recommendations.
       c.   Meetings of two or more advisory committee members or subcommittee members solely to gather information or conduct research, analyze, and draft position papers for a chartered advisory committee.
       d.   Meetings with a group initiated by Federal Officials to exchange facts or information.
       e.   Meetings with one or more individuals where the sole purpose is to discuss administrative matters.

(3)   The TAP staff is responsible for preparing the Federal Register notices for all committee meetings. Start the notice preparation process 45 days before a scheduled meeting. The notice MUST be published in the Federal Register at least 15 days before a meeting occurs. Current meeting dates and times are found on the calendar on ImproveIRS.org. The process is as follows:

       a.   Update the notice template with the information for a specific meeting. .

     b.   Complete a notice for each Project Committee meeting only.

         Note: A notice is not required for the Communication or Outreach Committee meetings because they are internal preparatory committees of the Joint Committee.

     c.   After completion, send each notice to the applicable program manager, Analyst, and secretary for review. After the staff review and reply, print each notice.

     d.   The TAP Director, or someone designated to act as TAP Director, is authorized to sign the notice. The original notice must be signed in **blue ink**. If a designated acting TAP Director signs the notice, enter the name of the person signing the notice below the signature line and add the title Acting TAP Director below the name.

     e.   Once the notices are signed, four copies of each notice should be made, with one copy for the TAP records and the other three copies associated with the original notice.

     f.   Complete a Form 3210, Document Transmittal, listing each committee meeting and date, and provide the package of the notices to:

[Insert name of current supervisory contact]
Branch Chief Room 5205
Publications and Regulations Branch
CC:PA:LPD:PR
1111 Constitution Avenue NW
Washington, DC 20224

(4)   If a posted Federal Register Notice must be amended, TAP staff will prepare and forward an amended notice. If there are less than 15 days before the meeting, there is a chance the corrected notice may not be published in the Federal Register.

13.7.1.8.2 (09-03-2014) **During a Meeting**	(1) This section provides guidance on the roles of staff and the DFO during TAP meetings. The TAP Member Handbook contains additional information on the roles of the DFO and the members during meetings.
13.7.1.8.2.1 (09-21-2021) **Role of the Designated Federal Officer (DFO)**	(1) The DFO's main responsibility is to protect the government's interest and ensure the meeting follows FACA guidelines. In addition, the DFO may or may not assist the chair in facilitating the meeting. This role changes depending on the desire of the Chair; however, it is the responsibility of the DFO to ensure an efficient, worthwhile meeting and protect government resources.

(2)   During the discussion of issues, the DFO may also provide the IRS or TAS viewpoint, or information on policy and procedures.

(3)   The DFO serves as a representative of the IRS and is not a TAP member; therefore, he/she does not participate in consensus polls or take part in decision-making. The TAP Director is the DFO.

(4)   The DFO or TAP Group Manager must approve all meeting agendas prior to the meeting. They must also approve minutes prior to publication on the TAP website.

13.7.1.8.2.2 (09-21-2021) **Role of the Note Taker**	(1) Minutes should be a summary of what was discussed. The note taker should use the agenda as a blueprint for taking the minutes. The following information must be noted or gathered during the meeting:

a.   Names of members, staff, and guests present;
b.   Accurate description of each matter discussed;
c.   Decisions reached;
d.   Action items or assignments;
e.   Summary of public input; and
f.   Copies of reports or documents received, issued or approved.

(2) The note taker also does roll call and ensures quorum is met. If quorum is not reached, the meeting is held as an administrative meeting, and no deliberation on issues or decisions may be made. If attendance is close to quorum and members leave during the meeting, the note taker should recheck for quorum. The note taker is usually the TAP group secretary.

Note: Each committee decides what its quorum will be during their first meeting, e.g., $\frac{2}{3}$ majority or $\frac{1}{2}$ of the panel plus one.

13.7.1.8.2.3 (09-21-2021) **Role of the TAP staff**	(1) The TAP Program Analyst presents research on issues brought to the committees, as well as other reports. The Program Analyst presents the facts, in addition to the viewpoints of the IRS, TAS, and outside stakeholders. Since the Program Analyst works primarily with committee reports, minutes, and other committee historical documents, the Program Analyst also serves as a committee resource reminding members of due dates, past actions taken, assignment completions, etc.

(2) At a face-to-face meeting, the TAP staff greets the guests and ensures public attendees complete the sign-in sheet. During the public comment section of the meeting, the TAP staff may call up guest speakers or public attendees in order of arrival, or provide a list to the chair TAP Group Manager or DFO.

(3) The primary responsibility of the TAP Program Manager during the meeting is to be the DFO and ensure everyone, including the note-taker, TAP Group Manager, the Program Analyst, members, and guests, are fulfilling their designated roles. The TAP Group Manager and the assigned Committee Analyst also checks that accurate minutes are taken by the note-taker.

13.7.1.8.3 (09-03-2014) **After a Meeting**	(1) This section covers activities to be completed after a meeting.

13.7.1.8.3.1 (09-21-2021) **Meeting Minutes**	(1) Completion of the minutes is a priority item. The note taker must ensure that draft minutes are completed within 5 workdays after the meeting and sent to the committee Analyst for review. The committee Analyst will generally post the draft minutes to TAPSpace by the 10th workday after the meeting. This will allow committee members time to review the minutes for final approval at the next meeting.

(2) Meeting minutes are subject to approval by the committee. The draft minutes are distributed to the committee members, DFO and the TAP Group Manager(s) shortly after the completion of the meeting. Draft minutes are posted to TAPSpace, and an email notice is generated to the intended recipi-

ents with a due date for suggested corrections. Any corrections or clarifications received from the meeting participants will be incorporated into the minutes.

(3)   The TAP Group Manager and/or DFO review and approval of the minutes should be secured within 90 days of the meeting to which they relate.

(4)   Copies of final minutes are distributed to each committee member, by posting them to TAPSpace and generating an email notification. The approved minutes are then forwarded to the responsible staff member who will ensure they are posted to the TAP website.

(5)   As required by the General Services Administration (GSA), meeting minutes and related materials are available on the TAP website. TAP materials are available for inspection and copying at any time and are available at the National TAP Headquarters. Having the materials on the website and at the National TAP Office is sufficient to meet GSA requirements.

13.7.1.8.3.2
(09-21-2021)
Letters of Appreciation

(1)   Letters of Appreciation are sent to guest speakers and others who provide a service such as acquiring equipment, space, or material to TAP for the meeting. The Program Manager assigned to the committee or, in the case of the Annual Meeting, assigned to the task, has the responsibility of sending out the letters of appreciation. See *Letter of Appreciation* in the Outreach Toolkit on *https://improveirs.org*

(2)   Members of the public who attend or speak at the meetings are sent acknowl-edgement letters using their contact information, if provided.

13.7.1.8.3.3
(09-21-2021)
Meeting Assessment

(1)   Assessments of TAP program and face-to-face meetings may be given orally or in a survey as the last piece of business .

(2)   An online survey will provide separate assessments from TAP members for the various TAP Annual Training sessions and at the end of the TAP year. The information from the online survey assessments will be used to make improvements to the next year's Annual Training.

(3)   Each member will have an opportunity to state what was good about the meeting and then what needs improvement.

(4)   If a survey is used at the end of year or after face-to-face meeting, the TAP staff will provide each attendee a survey link. The TAP staff collects and compiles the responses and shared with the Joint Committee, and TAP staff for development of an improvement action plan.

13.7.1.8.4
(09-21-2021)
TAP Annual Training

(1)   The TAP Annual Training sessions are generally held during the first quarter of the fiscal year, but virtual workshops or webinars may be given throughout the year. The purpose of the training is to provide an orientation for newly selected TAP members, and communicate important program information through educational and informational virtual workshops. A Senior TAP Analyst is assigned to lead the Annual Training planning efforts. An action plan has been developed to ensure all necessary tasks are completed for successful training. See *TAP Annual Meeting Action Plan Template https://improveirs.org*.

(2)   In addition to helping plan the Project Committee meetings as noted earlier in IRM 13.7.1.2, the TAP staff may also be assigned tasks in support of the Annual Training. Regular, on-going conference calls with the staff are held to

ensure all tasks are completed in support of the training.

(3) The TAS Employee Support & Development and CSO staffs also will provide support to assist with the event planning for our Annual Training as priorities and resources permit. This would include advance planning, selection of training methods and on-site support.

13.7.1.9 (09-21-2021) **Record Keeping**	(1) As a Treasury Advisory Committee, TAP is required to maintain systematic information on the nature, functions, and operations of its various subcommittees, and to submit an annual report detailing its accomplishments as outlined by Section 10 of the Federal Advisory Committee Act located on: *https://www.gsa.gov/policy-regulations/policy/federal-advisory-committee-management/legislation-and-regulations/the-federal-advisory-committee-act*.

13.7.1.9.1
(09-21-2021)
Record Retention

(1) A Federal Record is recorded information regardless of media. These include: minutes, directives, forms, correspondence, memorandum, publications, audio-visual records, including posters, and cartographic, architectural, and engineering records.

(2) The Federal Records Act provides the framework for federal records management, including the creation, maintenance, and disposition of federal records. NARA General Records Schedule 6.2 for Federal Advisory Committee Records provides descriptions and disposition authorities for records that all federal advisory committees, including agency DFOs, CMOs, and committee members create and/or receive.

Caution: Substantive documents pertaining to committee and subcommittee work are considered federal records under this statute.

(3) These records are maintained primarily for government accountability. Subject to exceptions in the Freedom of Information Act, the Federal Advisory Committee Act requires agencies to make the records, reports, transcripts, minutes, appendixes, working papers, drafts, studies, agenda, or other documents which were made available to or prepared for or by each advisory committee available for public inspection and copying at a single location in the offices of the advisory committee or the agency to which the advisory committee reports until the advisory committee ceases to exist.

(4) Upon termination of the Committee, transfer all records to the National Archives.

(5) **Members are required to copy the TAP centralized mailbox on any substantive electronic correspondence between one or more committee members and any other party, whether internal or external, pertaining to TAP committee and subcommittee work.** Correspondence is substantive when it documents decisions, discussions, or actions a committee or subcommittee takes. The TAP designated staff will maintain the mailbox and archive records accordingly.

Reminder: The assigned TAP staff representative will send periodic reminders to all current TAP members to alert them to copy the *TAP mailbox on all related TAP business.

13.7.1.9.2 (09-03-2014) **Travel Vouchers**	(1)	Since TAP members are volunteers and not employees, manual authorizations and travel vouchers must be prepared for them.
	(2)	All travel vouchers, along with the original documentation required to support travel reimbursements, must be retained at a level in the organization that prevents the individual traveler from having access to his/her own records. This is normally the immediate manager, but another location can be designated which meets this criterion.
	(3)	Travel records, and the accompanying documentation, must be kept for at least six years. The travel authorizations can be destroyed after the funds have been obligated. At a minimum, travel records should be retained at the organizational level designated to maintain custody and control over the records for the current and one prior fiscal year. Older travel records and supporting documentation may be withdrawn from active files at regular intervals and systemically retired to a Federal Record Center.
13.7.1.10 (09-21-2021) **Travel**	(1)	TAP Managers and staff should refer to IRM 1.32.11, Official IRS City to City Travel Guide, for guidance on the policies and procedures regarding official travel in the interest of the Government. The Official IRS Travel Guide addresses all types of official travel and supersedes all other handbooks or manuals containing travel regulations issued by the IRS. This section provides additional guidance and clarification for TAP staff in handling the unique travel requirements involved in administering the TAP program.
	(2)	TAP staff must also follow the policies and procedures established for travel in the TAS Financial Guidelines chapter regarding TAS travel.
	(3)	For travel purposes, TAP members are considered invitational travelers. IRM 1.32.11.5.6 defines invitational travel as "Travel performed by non-Federal Government employees who are acting in a capacity directly related to official activities of the IRS." Reimbursement for travel by invitational travelers will be subject to the same regulations as travel by IRS employees.
	(4)	TAP staff should use the centrally billed account for the purchase of common carrier tickets for TAP members, but the TAP members cannot receive an advance of funds as invitational travelers.
13.7.1.10.1 (09-21-2021) **Computing Travel Projections**	(1)	At the beginning of each fiscal year the assigned TAP Analyst will complete a projection of travel expenses necessary for TAP. Based on this projection, TAS Finance will issue TAP a travel allocation for all program travel including travel for meetings, special projects, outreach activities, Tax Forums, and support travel for the TAP Director, managers, and staff. See also *IRM 1.32.1*, IRS Local Travel Guide
	(2)	The assigned Analyst will work with the TAP Director on identifying fiscal year travel projection to cover the travel needs of the staff and members they support. The assigned Analyst will provide budget reports to assist the TAP Director with approving and finalizing annual travel projections. If additional travel needs become necessary or projections change during the year, TAP managers should submit travel projections to the assigned Analyst in addition to alerting the TAP Director.

13.7.1.10.2
(01-03-2023)
Authorization for Official Travel and NODT Memorandum

(1) At the beginning of each fiscal year, the TAP Director will issue a National Office Directed Travel (NODT) memorandum to authorize TAP members to travel for official TAP business at the government's expense. The EDSA assigned Budget Analyst will prepare the NODT memorandum for approval by the TAP Director.

(2) A NODT memorandum also will be prepared as described above for any other IRS employee, other than TAP staff, authorized to charge travel expenses to the TAP travel codes. These memos should be issued prior to the start of travel or before any expenses have been incurred. The memo will be issued to the traveler to attach to a completed travel voucher. The memorandum should contain the following information:

    a.   Employee's name;
    b.   Purpose of travel;
    c.   Travel period;
    d.   Whether a rental car has been authorized;
    e.   NODT authorization number;
    f.   TAP Cost Center Code;
    g.   Functional Area Code;
    h.   Fund Code for the current fiscal year; and
    i.   Appropriate Purpose Code.

13.7.1.10.3
(09-21-2021)
Making Travel Arrangements

(1) When TAP members are required to travel as part of their official duties, the TAP Secretary for the office authorizing the travel will make the necessary airline and hotel arrangements for the members traveling. **Members are not to make any travel arrangements for themselves even if they can find cheaper fares for official TAP travel.**

(2) Travelers should use the method of transportation that will result in the greatest advantage to the Government. Common carrier transportation generally results in the most efficient, least costly and quickest method of travel. When common carrier transportation is authorized for official travel, the appropriate TAP Secretary will make the member's reservations using the IRS travel agency. The IRS uses only electronic tickets, which are usually released three days before the actual travel date. The IRS travel agency charges a travel transaction fee to process ticket purchases. Changes can be made to travel reservations made through the travel agency without incurring another transaction fee if done before the tickets are purchased. An additional fee will be charged if changes are made after the ticket was purchased.

(3) The TAP secretary should obtain the following information from the traveler to aid in making airline reservations:

    a.   Departure Airport;
    b.   Date/Time of day for departure and return;
    c.   Aisle or window seat preference; and
    d.   Special needs or reasonable accommodations for disability.

(4) After obtaining the information necessary to make airline or train travel arrangements, such as departure times and locations, the TAP secretary will make the required travel arrangements following the guidelines in the IRM 1.32.11 Servicewide Travel Policies and Procedures, IRS City-to-City Travel Guide.

Caution: Government Per diem lodging rates must be sought in all situations. If unavailable, neighboring hotels must be considered.

(5) **TAP secretaries are not allowed to make personal travel arrangements for panel members, including travel or accommodations for a member's spouse, family or companions.**

Note: TAP members can contact *Duluth Travel International (DTI)* after their Government ticket is reserved to make the travel arrangements for their spouse, family or companion.

13.7.1.10.4
(09-21-2021)
Form 13365 Manual Travel Authorization and CBA Authorization

(1) A travel authorization is required to reserve, commit, and obligate funds before a traveler's trip starts and to authorize IRS personnel or invitational travelers to perform official travel. Since TAP members do not have access to *Concur*, their travel authorizations must be completed using Form 13635, *Manual Travel Authorization*. Employees should refer to the IRS Employee Resource Center (ERC) for guidance on completing Form 13635.

(2) Because TAP members do not have individually billed government issued Travel Cards, their common carrier tickets must be purchased via *DTI* and charged to the Centrally Billed Account (CBA). When the TAP secretary contacts *DTI* to make the reservation, he/she should inform them the CBA account will be used.

(3) The travel agency will send the TAP secretary an itinerary with a copy to Credit Card Services (CCS). The itinerary is only a written confirmation of a transportation reservation. A ticket has not been issued. Once the itinerary is received, the TAP secretary completes Form 13635. The information needed to complete the form can be found in the itinerary. The completed Form 13635 must be approved by the TAP Manager.

(4) The TAP secretary will forward the completed and approved Manual Travel Authorization forms to the Beckley Finance Center (BFC) by either faxing to 304-254-3544, or by emailing to **CFO BFC Travel Authorizations and Accounting Codes*. The TAP Manager's electronic signature is required if using email.

(5) Beckley Finance Center will email the travel authorization number within 24 hours to the individual listed in Block 9C on Form 13635 with a copy to Credit Card Services. Credit Card Services will review the travel authorization and notify the travel agency to issue the transportation ticket. The travel agency will issue the ticket three to four days prior to the scheduled departure date and email or fax an invoice (confirming the ticket has been purchased) to the TAP Secretary. If the itinerary is for a non-refundable ticket, the traveler must sign the itinerary and fax it to the travel agency acknowledging he/she understands the ticket is non-refundable.

13.7.1.10.5
(09-21-2021)
Hotel Reservations

(1) After a meeting location is determined, the TAP secretary should obtain the following information from the members:

  a.   Check in/out dates;
  b.   Smoking/non-smoking room preference;
  c.   Bed preference - one King size bed or two smaller beds; and
  d.   Rooms with special accommodations.
  e.   Credit card numbers and expiration dates to reserve hotel rooms.

(2)   Lodging Per Diem rate must be sought when booking hotel reservations

13.7.1.10.6
(09-03-2014)
Tax Exemptions

(1)   Many state and local governments offer some form of tax exemption for travelers on official federal government business. TAP Secretaries should determine if the location of the meeting offers a tax exemption to federal travelers. For more information on tax exemptions offered by various states, see the GSA website.

Note: This website lists only those states that responded to a GSA survey so it may not include all states that offer a tax exemption. For additional information on tax exemptions you should check with the hotel or research individual state revenue websites.

(2)   If a tax exemption is offered to federal travelers, include the appropriate tax exemption form with the travel package sent to TAP members. Also provide this form to any employees attending the event. Remind all travelers to complete the form and provide it to the hotel at check-in to receive the tax exemption credit.

(3)   Some hotels require a federal photo ID to qualify for the tax exemption. Ensure this issue is settled with the hotel prior to travel, because TAP members will not have a federal ID.

13.7.1.10.7
(09-21-2021)
Allowable Travel Expenses

(1)   Per the Official IRS Travel Guide, IRM 1.32.11, rental cars should be authorized only if the use of a rental vehicle is advantageous to the Government. **Supervisors shall not authorize rental of a vehicle solely to provide transportation between place of lodging and transportation terminal or to get meals, when other means of transportation are reasonably available.** If a rental car is necessary, the TAP Manager should request approval from the TAP Director in writing. An email request for approval is sufficient. The TAP Director must authorize the use of a rental vehicle prior to any staff or member reserving a vehicle.

(2)   For more information about members taking taxis, shuttles and other modes of ground transportation, see the IRM 1.32.11.

(3)   Although traveling by vehicle may seem economical versus traveling by air or train, the TAP Secretary should do a cost comparison before the travel and notify the TAP member they will be reimbursed for the lesser amount. To determine the comparative cost, see IRM 1.32.11. You must calculate the estimated cost that would be incurred for travel by common carrier and compare that to the estimated cost that would be incurred for travel by privately owned vehicle.

Note: The common carrier fare will include the usual transportation costs to and from the common carrier terminals (mileage to the airport, cost of the flight, travel agency transaction fee, taxi or shuttle to/from hotel, parking at airport, and mileage to return to residence). The private vehicle cost would include the round trip mileage cost at the standard government rate, tolls, hotel parking, etc.

(4)   The federal government established standard rates that are reimbursable for lodging, meals, and incidental expenses. Meals and Incidental Expenses is the flat rate entitlement portion of per diem which is calculated based on the

location and travel segment of the trip. Please check the IRM 1.32.11 for specific information about the rates for Meals and Incidental Expenses.

Note: The meal portion covers expenses for breakfast, lunch, and dinner. The incidental expenses may include subsistence expenses such as fees and tips to waiters, waitresses, porters, baggage carriers, bellhops, hotel housekeepers, laundry, cleaning and pressing of clothing, and the cost of transportation between lodging or business and where meals are taken.

13.7.1.10.8 (09-21-2021) **Completed Travel Plans**	(1) Once the TAP secretary completes the travel arrangements, he/she will prepare and send an email with all necessary documents to all travelers. The email may contain:

    a.   Flight Itinerary with confirmation numbers;
    b.   Hotel information with directions and confirmation numbers;
    c.   Meeting agenda and if available, any material to be used during meeting;
    d.   Important phone numbers;
    e.   Per Diem information;
    f.   TAP Travel Expense Report;
    g.   Tax Exemption Certificate (when applicable); and
    h.   Local transportation information.

(2) As invitational travelers TAP members are subject to the same travel regulations as federal employees. They will be reimbursed for all allowable travel expenses. After completion of travel, the TAP member prepares a Travel Expense Report and submits it to the TAP office secretary along with original receipts for lodging, airline tickets, car rental, and any expenses of $75 or more.

(3) Because TAP members travel for official TAP business more than once a year they must submit a Form SF 1199A, *Direct Deposit Sign-Up*, to designate an account for electronic funds transfer of their travel reimbursement payment. TAP members should receive their reimbursement through an electronic funds transfer within two to three weeks. It is a good idea to track each step in this process. A good tool to use is the *Travel Tracking Form* located on: *https://www.improveirs.org*.

(4) For more information on completing the travel voucher for TAP members see IRM 1.32.11

13.7.1.11 (09-03-2014) **TAP Systems**	(1) This section contains a description of the systems TAP uses, who uses the systems, how the systems are maintained, and how the systems are used.

13.7.1.11.1 (09-21-2021) **FACA Database**	(1) The General Services Administration manages the FACA Database. The Database provides public access to information regarding federal advisory committees, including costs and activities.

(2) The Database is located at *http://facadatabase.gov/* and can be accessed by the general public. However, you must have a login and password to enter or edit information on the database. The TAP Program Managers are responsible for ensuring the Database is regularly updated. By the 15th of each month, the following information should be entered or updated:

- Committee Meetings - The TAP Manager should use the database template to enter the required information, such as meeting purpose, location, date. Meeting minutes are not uploaded to the FACA Database; instead a link to the TAP website is provided. Meetings posted to the FACA Database should match with notices in the Federal Register and *Improveirs.org* minutes. Review the meetings in all three places to make sure they match and take corrective action if necessary.

    Note: Do not put the link on the FACA Database until the meeting minutes have been posted to *Improveirs.org* . Do not enter meetings that were not posted in the Federal Register. All meetings posted in the Federal Register should be listed as open meetings.

- Member Costs - The TAP assigned Analyst compiles and inputs the staffing and travel costs to be entered on the Database.
- Member Information - TAP Managers update the Database with any changes to the member information. Do not delete a member who has resigned; simply change the appointment end date to reflect the date of resignation. When adding a new member the field's choices should be made from the drop down windows.

    Note: DFO is not shown as a member of the panel.

(3) By October 31st of each year, a senior TAP Analyst enters the following information on the Database:

a.   Justifications;
b.   Recommendations;
c.   Performance Measures;
d.   Updated cost; and
e.   Member information.

Once this information is entered, update the Committee Report on the database.

(4) After all the information is entered on the database for the fiscal year, but no later than October 31, the TAP Director must select "Mark Verified" from the Committee Menu to indicate the information is complete and all final actions have been taken. In late November or early December, all information from the prior fiscal year is archived.

13.7.1.11.2
(09-21-2021)
TAPSpace

(1) The TAP collaborative workspace, called TAPSpace, **also known as ImproveIRS.org**, is a web-based application that allows registered users to post documents, review documents, perform threaded discussions, and post events to a calendar within a secure web environment. TAPSpace facilitates communication between TAP staff and members because all documents and information are accessible in one central location. To get to TAPSpace, you must log on through Improveirs.org: *http://Improveirs.org*.

(2) Users of TAPSpace have varying levels of permission. All TAP staff, all IRS Program Owners, the IRS Operating Division Liaisons and their staff, the NTA, NTA staff, and all TAP members currently have access to TAPSpace. All users can view documents on the Home Page, the Discussion Room, the Reading Room, and the Calendar. In addition, all users can add items to the Discussion room.

(3) Only TAP staff can view and make changes to the website comment folder and only staff can add or update items in the Reading Room, the Action Items, and the Calendar Page. The TAPSpace Administrator will send email invitations to new users to register. Once the new users are registered, their permission levels are set by the administrator based on user levels. Retiring TAP members will no longer have access to the site and should be removed.

(4) Because TAPSpace utilizes the user's email address to verify status and permission level, it is of paramount importance for the contractor to have the user's correct email address. A TAPSpace user should use the Edit Profile feature in the Member Directory on TAPSpace to update their email address or any other personal information. If the user runs into any difficulties changing their email address, the administrator should be notified.

(5) Use of TAPSpace is mandated for all program Analysts and TAP members. TAP staff has the following responsibilities in maintaining TAPSpace:

   a.   Update and maintain Calendar Page by posting Project Committee meetings. Agendas and material necessary for the meeting can be attached to the calendar item.
   b.   Input and monitor discussion documents; archive aged items.
   c.   Maintain the Document Library; archive aged items.
   d.   Post news articles about TAP members.
   e.   Post informational items of interest.
   f.   Post meeting minutes.
   g.   Inform panel members of items placed on TAPSpace by using the email notification feature.

(6) **Agendas and any pre-read materials must be posted to TAPSpace.** Analysts can also send out a separate email to members with the agenda and/or pre-read materials. All folders in the document library should follow specific format guidelines. See *TAPSpace Standards* located on: *https:// improveirs.org*.

Example: The folder for current year Committee agendas should be named *Agendas - Current Year*. It is suggested monthly folders are created under each Current year.

(7) TAP members' responsibilities include:

   a.   Register for logon name and password.
   b.   Read and respond to discussion items.
   c.   Review calendar to obtain dates, and places for meetings.
   d.   Maintain their profile including: account Information, password, biography, email address, photograph, etc.

13.7.1.11.3
(09-21-2021)
TAP Calendars

(1) The Committees plan their meetings for the full year during the beginning of the TAP year as stated in IRM 13.7.1.8.

(2) The TAP Master Calendar is used to plan meetings. The TAP Director's Management Assistant updates the Master Calendar in TAPSpace. The calendar lists all committees meetings, both teleconferences and face-to-face meetings. The calendar should also list staff training events and major outreaches such as the Tax Forums.

(3)   The Project Committee Analyst is responsible for updating the calendar feature on TAPSpace *https://improveirs.org* and for keeping the Committee informed of changes as they occur.

(4)   The program Analysts should inform the National Office Analyst, responsible for posting items and events on the TAP website, of important events to input into TAPSpace.

13.7.1.11.4
(09-03-2014)
Improveirs.org

(1)   TAP maintains an external website *www.improveirs.org* for the public to view detailed information about the Taxpayer Advocacy Panel (TAP). Information consists of the following:

    a.   Mission of TAP;
    b.   Any upcoming or future events of the project committees;
    c.   Answers to frequently asked questions;
    d.   Related links such as, *http://facadatabase.gov/*, *www.whitehouse.gov/*, and *www.IRS.gov*;
    e.   Capability of searching for a specific item within the TAP website;
    f.   A list of all TAP members by state;
    g.   Summary of proposals submitted to the IRS; and
    h.   Ability to provide comments/suggestions.

(2)   In addition, individuals have the opportunity to view minutes from all of the project committees. The minutes are tracked monthly and are maintained on the website for one year. After the completion of the year, the minutes are archived and are located on the same page as the current minutes.

(3)   The National Office staff will be responsible for maintaining *www.improveirs. org*. This includes sending all project meeting minutes to the vendor maintaining the site, and troubleshooting any issues relating to the site.

(4)   The field offices are responsible for submitting the final versions of the minutes as soon as possible, but within 90 days following the completion of a meeting. Upon receipt of the minutes, the National Office staff will send the final version of minutes to the vendor for posting. The normal time frame for the vendor to place information on the website is 48 hours. If for some reason this time frame is delayed, a representative from the vendor will email the point-of-contact within the National Office.

13.7.1.11.5
(09-21-2021)
SAMS

(1)   TAP staff regularly use five different types of notes to track TAP issues:

    a.   General Notes – used by the Analysts to report behind the scenes information. Used by the TAP Managers to document reviews of issues. General Notes are not shared with TAP members.
    b.   Research Notes – used by the Analysts to report their research on issues, and when securing Subject Matter Experts. Research Notes are shared with TAP members using the Research Report in the Field Office folder.
    c.   Review Notes – used by the Committee Analyst when an issue is referred to the Joint Committee, from the Quality Review process all the way to final approval for elevation to the IRS. Review Notes are shared with the Joint Committee.
    d.   Recommendation Notes – Used by the Committee Analyst once an issue is elevated to the IRS, to help document tracking of recommendations. Recommendation Notes are shared with the Joint Committee.

  e. SAMS Notes - used by the Analysts to send information on issues sent to Systemic Advocacy using the *Referred to SAMS*.

(2) In order to ensure information in SAMS remains valid, TAP staff should periodically review projects assigned to them for the following:

  a. Is the status correct?
  b. Is the case assigned properly to the TAP Analyst and to the Manager?
  c. Have contacts been added?
  d. Were any tasks added in? If not, why?
  e. Are all actions documented in either General or Research notes?
  f. What is the quality of the research performed?
  g. Has the issue been broken down logically into separate recommendations?
  h. Are all recommendations well developed and worded?
  i. Was the correct charter type selected?
  j. Is all the charter information clear, concise and complete?
  k. Were the recommendations properly separated?
  l. Was the charter used to print the proposal forms?

Exhibit 13.7.1-1   (09-21-2021)
Potential Sources of Research, Data Collection Instruments, and Analysis Methodology

The following table shows both internal IRS sources and external sources for research:

Internal Sources	External Sources
Business Objects Environment (BOE)	Census Bureau
Taxpayer Advocate Management Information System (TAMIS)	Bureau of Labor Statistics
Systemic Advocacy Management System Data (SAMS)	Bureau of Economic Analysis
Other IRS Data Systems	Government Accountability Office Findings
TAS and IRS Websites	Treasury Inspector General for Tax Administration Findings
IRM and Servicewide Electronic Research Program (SERP)	Lexis-Nexis
Annual Report to Congress (ARC)	Westlaw
Objectives Report	Newspapers
Advocacy Issue Team Leads	Internet sites
IRS Statistics of Income	Think Tanks
NTA Testimony	Brookings Institution
Customer and Employee Satisfaction results	Urban Institute
Quality Data	
TAS offices, including Low Income Taxpayer Clinic (LITC) and TAP data	
Business Performance Review (BPR)	

BOE is the official site for TAS data. Generally this will be the first research tool for any case-related information being gathered. The information on BOE should mirror those used in the Annual Report to Congress, the Business Performance Review and any other official TAS documents because unlike TAMIS, BOE contains static data.

Data Collection Instruments (DCI) are tools used to collect specific information which is later utilized to validate or improve an organization's performance. Any type of project monitoring and evaluation will rely on a DCI to elicit, and record information. DCIs are most often used with customer surveys, employee surveys, or for monitoring or evaluating. However, they are also used in projects where an organization is trying to validate its current processes or procedures. The proper design of a DCI is critical to any project, as is a consideration of how the collected data will be analyzed and used. A clear and easy to read DCI is a vital component to any project. This will ensure the information captured is accurate and reliable.

There are several types of DCIs, such as:

- Surveys – Can be conducted in various ways. For example, face-to-face interviews, focus group Interviews, telephone interviews, and online surveys.

Exhibit 13.7.1-1 (Cont. 1) (09-21-2021)
Potential Sources of Research, Data Collection Instruments, and Analysis Methodology

- Written Questionnaire – Can be done as interviews or can be mailed out.
- Document Analysis Check Sheets – Probably the most common at the local level when reviewing cases for a particular focus.
- Log Books – Some of the IRS Operating Divisions still use log books to document various types of processes and documents. This could be as simple as case assignment logs, levy issued logs, etc. Some of the other ways DCIs can be used are: observation reviews (observe the actions or the process taken by users or employees), case reviews, try-out data (evaluations to determine if a new process, procedure, or new system update is adequate).
- Software Based or Online – For example, Employee Survey 2009.

There are several phases to implementing the DCI. The first phase is training, which encompasses the development of instructions and training on how to use the DCI.

The second phase is testing and revision to determine:

a.   Are the language and concepts used clearly understood?
b.   Are response categories appropriate?
c.   Is the flow of the information logical?
d.   Is the format easy to follow?
e.   Can the DCI be completed in a reasonable amount of time?

The next phase is the quality phase. The Analyst must determine if there is consistency between different users including terminology, skipping questions, and a Quality Review process of the instrument.

The final phase is the implementation phase. The Analyst must establish deadlines to ensure the project stays on target, provide feedback to the users and then analyze the data once it has all been collected.

In order to analyze a perceived issue or trend, gather information to determine the nature of the issue. The correct chart can depict the nature of the issue. There are a variety of tools that can help accomplish this analysis, and depending on the type of issue, one of the following could be used:

- Pareto Diagrams are used to rank causes and find the vital problem areas. A Pareto Diagram is nothing more than a simple bar chart. This chart is used to assist in analyzing data by breaking it down into categories. It becomes easy to rank the most frequently occurring problem or cause of a problem. It assists in looking at process problems and identifying where in a process the problem occurs. It helps in identifying the vital few problem areas when the process is a multi-layered one or where multiple locations use the same process with a variance in the results.
- Run Charts are used to show variation or changes in a process over time. A Run Chart is used to show how process changes happen overtime. It focuses specifically on a time frame when a problem occurs. It helps an Analyst understand variation or changes in a process over time, show effects of an improvement or change in a process (both before and after), and track data over time to illustrate a trend.
- Concentration Diagrams are used to show where a problem occurs in the process. A Concentration Diagram is a location plot. It can be used to determine exactly where in a process errors are occurring or to pinpoint geographically where problems are occurring — as an analysis of return processing errors can be traced back to the Philadelphia campus rather than at the Ogden campus.
Example: Think of a rental car return damage report. It pinpoints exactly where damage is located on the vehicle. Another example of this type chart could be a weather map. It can show where storms are located or areas are experiencing drought conditions.

- Frequency Diagrams are used to show the variations of any specification, of methods, locations or processes and are frequently known as Histograms.

Exhibit 13.7.1-1   Internal Revenue Manual   Cat. No. 47230S (01-03-2023)

Exhibit 13.7.1-1 (Cont. 2) (09-21-2021)
Potential Sources of Research, Data Collection Instruments, and Analysis Methodology

- The Cause and Effect or Fishbone Diagram is used as a method to help show all potential causes simultaneously. It facilitates and structures brainstorming and it helps maintain focus on the specific problem or issue. The head of the fish is labeled as the issue or problem. The bones are used to identify major cause categories. The group brainstorms probable causes labeled by branching out of the fishbones, and prioritizes two or three most likely causes for concentration.
- The Five Why Analysis begins with a statement of the issue. The method then has the Analyst ask "why" until this gets to the root cause. Continue to build on the answers to each "why" until it reaches a logical conclusion for the cause. A good start would be with "Why do we have this issue?"

When analyzing data, the Analyst should see how the data is changing over time. A large increase or decrease over the prior year or two could reflect a growing issue. An upward trend may indicate the need for action even if the absolute numbers are relatively small. A multiple-year look at data might reveal that what appears as an issue (a spike in the data) is not a long term concern. A large increase in a given year might be a "blip" and then things return to "normal" or historical levels.

Here are some other things to keep in mind when analyzing data:

a. Correlation does not equal causation. Just because two indicators move together does not mean one is causing the other. One might be causing the other, but maybe not.
b. One of the most common statistics seen is the mean or the average amount. It can also be one of the most misleading statistics. Everyone likes an average because it is easy to understand. However, the mean tells very little about the distribution of the data. The summary statistics may be influenced by just one or a few cases. Depending on the nature of the data, it may be better to report the median value. The median is the middle value where half the cases are lower and half are higher. It is often a better measure of the typical case when the data is skewed, which tax data often is, and does not follow a normal bell distribution.
c. In addition to the mean, consideration should be given to the minimum and maximum values for a variable, percentiles, and standard deviation. Sometimes survey data might have special values for **Don't Know** or **Refused** responses which will need to be treated appropriately.

Exhibit 13.7.1-2 (09-03-2014)
Meeting Agenda Template

Agenda		
Taxpayer Advocacy Panel		
Joint Committee Meeting		
Teleconference		
December 1 20XX 1:00 PM, EST		
Chairperson: XXXXX XXXXXXXX		
Dial-In Number: 866-XXX-XXXX		
Confirmation Code: 11223344		
	Leader	**Time**
Welcome/Announcements/Review Agenda	Chair	5 minutes
Roll Call	Note— Taker	2 minutes
Review/Approve Minutes	Chair	5 minutes

Agenda Items:			
Topic	**Purpose**	**Leader**	**Time**
May 2-3 Face-to-face meeting location	Approval	Chair	10 minutes
Self-assessment Report form	Discussion/ Approval	Vice-Chair	15 minutes
Outreach Request form	Review	Vice-Chair	10 minutes
Travel	Status	Analyst	10 minutes
National Office Report	Status/Discussion	DFO	10 minutes
Closing/Assessment		Chair	5 minutes

Exhibit 13.7.1-3   (09-03-2014)
Project Committee Initial Review Checklist

Resources	Yes	No	Identification Or Reference	Key Contact [Team Lead]	Summary
1) Submitter provided examples or examples were obtained by contacting the submitter [Enter no if the submitter cannot provide examples]					
2) Related Advocacy					
3) Related Collaborative Efforts Team					
4) Related current year in-process MSP [Check Crosswalk]					
5) Related MSP [Reference ARC Year, Vol. and MSP Name and Number]					
6) Related Legislative Recommendation [From Crosswalk Legislative Change Recommendations]					
7) Related Open Advocacy Project, Information Gathering Project or Task Force					
8) Related Closed Advocacy Project, Information Gathering Project or Task Force					
9) Related non-project issues (SAMS-identical match]					
10) IMRS Activity					
11) Review applicable IRM (s)					
12) Check for relevant SERP Alerts					
13) Check IMD/SPOC for current/recent reviews					

Exhibit 13.7.1-3 (Cont. 1) (09-03-2014)
Project Committee Initial Review Checklist

Resources	Yes	No	Identification Or Reference	Key Contact [Team Lead]	Summary
14) Analyze applicable forms / publications/ instructions					
15) Review applicable IRC section (s) and Treasury Regulations					
16) Check for and analyze relevant Revenue Procedures, Revenue Rulings, etc.					
17) When OD contacts available, contact is made to clarify issue or gain knowledge on procedure/ process/policy					
18) Initiate TAS SME contact					

Exhibit 13.7.1-3   Internal Revenue Manual   Cat. No. 47230S (01-03-2023)

Exhibit 13.7.1-4   (09-03-2014)
TAP Monthly Committee Highlights for the Joint Committee

A.

Committee Name:

Author:

Report Month and Year:

B. Outreach Activity Highlights

C. Issue Activity Highlights: (list issues the Committee worked on)

D. Elevated Recommendations or Projects Completed: (list issues formally referred to the IRS this month and specify the contact number)

E. Responses from IRS: (specify contact number, title, date of response, name and title of responder and summarize the response):

F. Miscellaneous Items (list success stories, noteworthy outreaches, Tax Forums, Town Hall Meetings, examples of outstanding teamwork, and any other items of note):