

**2012**

**IRS/EITC Software Developers Working Group**

**SDWG FY 2012 ANNUAL REPORT**

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## Table of Contents

Table of Contents .....	i
1 Background.....	1
1.1 Overview of the IRS/Earned Income Tax Credit Software Developers Working Group.....	2
1.2 IRS/Earned Income Tax Credit Software Developers Working Group Purpose and Membership .....	2
2 FY 2012 Working Group Actions and Recommendations .....	3
3 Earned Income Tax Credit Actions and Recommendations .....	3
3.1 Preparer’s Due Diligence "Knowledge" and "Recordkeeping" Requirements.....	3
3.2 Form 8867, <i>Paid Preparer’s Earned Income Credit Checklist</i> .....	4
3.3 Schedule Earned Income Credit Revisions.....	5
3.4 Earned Income Tax Credit Due Diligence Audit Case Studies .....	5
3.5 Volunteer Income Tax Assistance Due Diligence Questionnaire.....	5
3.6 Schedule C Due Diligence .....	6
3.7 IRS Preparer Tax Identification Number .....	6
3.8 Household Help/Earned Income Tax Credit Recommendations.....	7
4 Additional Refundable Credit Actions and Recommendations .....	7
4.1 Adoption Credit Recommendations .....	7
4.2 American Opportunity Tax Credit Recommendations.....	8
4.3 Additional Child Tax Credit Recommendations.....	8
4.4 Affordable Care Act Recommendations.....	9
5 Future Working Group Collaboration .....	10
Appendix – IRS/EITC Software Developers Working Group Members .....	11

## 1 Background

The Internal Revenue Service (IRS) Earned Income Tax Credit (EITC) Software Developers Working Group (SDWG) members consist of IRS Return Integrity and Correspondence Services Office (RICS) analysts and approximately 15 software industry representatives from within the National Association of Computerized Tax Processors (NACTP) and the Council of Electronic Revenue Communication Advancement (CERCA). The goal of the SDWG is to improve the quality of returns claiming EITC and other refundable credits.

In TY 2007 68% of EITC returns were prepared by paid return preparers. These returns accounted for 74% of all EITC dollars and over 80% of all EITC returns prepared using software. Because of the influence of preparers and software on EITC claims, the EITC Software Developers Working Group was formed in February 2008 to collaborate with the tax software industry and large preparer firms to address EITC compliance and tax preparer compliance with EITC due diligence. The members agreed that the initial focus for collaboration would be to solicit feedback from the preparer community regarding industry issues, develop best practices related to paid preparer EITC due diligence, and recommend software enhancements to improve the quality of EITC returns. Over the course of four years, the SDWG has provided invaluable recommendations to improve the quality of EITC claims prepared by paid preparers and has promoted paid preparer compliance with the EITC due diligence requirements.

In Fiscal Year (FY) 2012, over 27 million total EITC returns were filed and 16 million (59%) were prepared by return preparers. The IRS RICS Office oversees the activities of the refundable credits and values the participation of the software developers. The software developers have been instrumental in identifying issues within the preparer community, discussing potential short-term and long-term best practices, and suggesting recommendations for software, training and form enhancements that have been beneficial in improving return preparer due diligence, tax preparation software, and filing processes. As a result of legislation expanding refundable credits, the RICS Office's (and its predecessors') responsibilities also expanded to new refundable credit programs. Since FY 2009 these included the First-Time Home Buyer Credit (FTHBC), the American Opportunity Tax Credit (AOTC), the Additional Child Tax Credit (ACTC) (and Child Tax Credit (CTC)), and the Adoption Credit.

As a result of the success with EITC and the expansion of the scope of the RICS office, the SDWG has expanded their scope to provide recommendations and feedback related to these additional refundable credits. The SDWG continues to address industry issues, help preparers meet their due diligence to maximize efficiency in administering refundable credits, recommend enhancements to IRS forms, publications and materials, and create substantial and lasting positive changes for return preparers and tax preparation software.

Members of the SDWG met several times during FY 2012 to discuss challenges that return preparers face in understanding their EITC due diligence responsibilities, to discuss the implementation of previous SDWG recommendations, and to develop new recommendations related to eligibility for EITC and other refundable credits. In addition, the SDWG completed the Schedule C Training module and provided feedback for Form 8863, *Education Credits*.

## 1.1 Overview of the IRS/Earned Income Tax Credit Software Developers Working Group

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This is the fourth annual report from the IRS/EITC SDWG to the tax software industry, return preparers, and the IRS community. The report will provide information on the following SDWG details.

- Purpose and membership of the IRS/EITC SDWG
- Actions taken by the SDWG during FY 2012 to address issues affecting return preparers and to create positive changes in tax preparation software
- Recommendations from the SDWG during FY 2012 related to EITC, EITC due diligence, and other refundable credits

## 1.2 IRS/Earned Income Tax Credit Software Developers Working Group Purpose and Membership

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The purpose of the IRS/EITC SDWG is to socialize the information from the Working Group meetings to others within their companies and industry, to identify issues, and to recommend potential short-term and long-term best practices and software enhancements that could:

- Improve the quality of EITC and other refundable credit returns
- Help preparers meet their due diligence requirements
- Adopt positive changes for paid return preparers and tax preparation software

The SDWG membership is comprised of representatives from tax preparation software companies and the IRS community. The working group has the ability to expand membership to include any tax software company and others that will assist in achieving its purpose. In addition to each key tax software company participant, many of the companies have additional staff members who actively participate in working sessions. In order to obtain more information or provide feedback, contact a member of the SDWG.

The SDWG meets quarterly to review updates related to new tax law, identify issues within the preparer community, discuss potential short-term and long-term best practices, and recommend software, training and form enhancements to improve the quality of returns for EITC and other refundable credits. Members are expected to socialize the information from the meetings to others within their companies and industry and provide feedback to the group.

For FY 2012, the SDWG accomplished a great deal related to the EITC and other refundable credits, while also providing recommendations on the Affordable Care Act (ACA). The SDWG played a significant role in addressing issues related to:

- Earned Income Tax Credit (EITC)
- American Opportunity Tax Credit (AOTC)
- Adoption Credit
- Additional Child Tax Credit (ACTC)
- Health Care Affordable Care Act (ACA)
- Schedule C Preparation

## 2 FY 2012 Working Group Actions and Recommendations

The SDWG continues to concentrate attention on the quality and effectiveness of EITC and other refundable credit returns and preparers' due diligence requirements.

**The recommendations of the Working Group will be communicated to the software developer industry with the expectation that software companies will implement some or all of the recommendations. The implementation of these recommendations is voluntary and should not be interpreted as regulatory. In addition, the contents of this report do not constitute official IRS guidance.**

## 3 Earned Income Tax Credit Actions and Recommendations

In FY 2012, the SDWG focused on providing recommendations to assist return preparers with understanding what is required to meet their due diligence and to satisfy the "Knowledge" and "Recordkeeping" Requirements.

### 3.1 Preparer’s Due Diligence "Knowledge" and "Recordkeeping" Requirements

A paid preparer of EITC returns is required to know the law, ask additional questions, get the facts, and document questions and responses to ensure their clients receive the correct EITC. EITC due diligence requires the paid preparer to take additional steps to determine if the EITC return is correct and complete. In a continued effort to ensure return preparers are aware of their responsibilities, specifically related to due diligence requirements, the SDWG proposed recommendations to emphasize to the preparer community that due diligence is a requirement.

#	Proposed EITC SDWG Recommendations
1	Create a one-page document from the Return Preparer Office at the IRS to be shared with the entire preparer community utilizing social media, social media networks, the news, and community forums to reiterate preparers' due diligence responsibilities.
2	Develop a broader due diligence Continuing Education module with a component for EITC due diligence.

The EITC due diligence communication should emphasize the importance of the “Knowledge” requirement, as failure to comply with the “Knowledge” requirement continues to be the primary reason for asserting IRC §6695(g) penalties. Return preparers should ask the client additional questions and document the client’s response, if the information seems to be incorrect, inconsistent or incomplete.

In addition, the communication should address the “Recordkeeping” requirement. An EITC return preparer is required to keep copies of any taxpayer documents relied upon to determine eligibility for or amount of EITC.

The SDWG expressed concerns related to this requirement based on feedback from the preparer community. The feedback covered the following issues:

- Many return preparer businesses do not have photocopy or scanner capabilities
- Most preparers are concerned with the associated risk of identity theft in retaining client information

Based on this feedback, the SDWG developed the following recommendations to help return preparers comply with the “Recordkeeping” requirement:

#	Proposed EITC SDWG Recommendations
3	Mask the first five digits of client’s Social Security Number (SSN) on documents retained.
4	Develop scenarios to provide guidance on the “Recordkeeping” requirements.

#4 – Scenarios were developed and published on the EITC Preparer Toolkit on irs.gov

The SDWG proposed a list of preliminary “Recordkeeping” scenarios to provide additional guidance to the preparer community on documents to be retained, questions to be asked, and next steps to ensure sufficient documentation is attained. The following scenarios will be developed in greater detail in the follow-up working sessions.

- Scenario 1: Client comes in with gross receipts from a Schedule C business
- Scenario 2: Taxpayer brings in Forms 1099
- Scenario 3: Qualifying child other than son or daughter
- Scenario 4: Qualifying child with a disability
- Scenario 5: Head of Household male with a qualifying child

### 3.2 Form 8867, Paid Preparer’s Earned Income Credit Checklist

The IRS created Form 8867, *Paid Preparer’s Earned Income Credit Checklist*, to help preparers meet their due diligence requirements by obtaining eligibility information from their clients. The SDWG recommended the submission of Form 8867 to the IRS with all federal returns claiming EITC. Effective for Tax Year 2011 and beyond, the tax law changed and the SDWG’s recommendation was implemented. Although the group prepared two versions of Form 8867 to share with the IRS for consideration for TY 2012, the IRS proposed a phased approach for full implementation of the group’s recommendations.

The SDWG reviewed the mockup of the recommended TY 2012 Form 8867 and proposed changes to known areas of non-compliance with the EITC due diligence “Knowledge” requirement.

#	Proposed EITC SDWG Recommendation
5	Enhance the professional software programming so paid preparer returns cannot be transmitted without the Form 8867.

#5 – The enhancement was added into most tax preparation software for TY 2012

### 3.3 Schedule Earned Income Credit Revisions

Claiming a child that does not meet the age, relationship or residency requirements is the most common EITC error. Schedule EIC provides the IRS with information related to qualifying children, including their name, age, social security numbers, relationship to the taxpayer, and the period of time during the year that the child resided with the taxpayer.

Due to the increase in self-prepared online EITC returns, the SDWG suggested changes to the Schedule EIC to ensure EITC eligibility and reduce EITC overclaims. EITC eligibility requirements must be considered by both paid return preparers and individuals preparing their own returns claiming EITC. The following recommendations were developed to address all EIC eligibility areas and taxpayers claiming EITC:

#	Proposed EITC SDWG Recommendations
6	Pursue changes to the Schedule EIC.
7	Distribute a press release explaining the revised Schedule EIC and consequences of filing an erroneous EITC claim with an ineligible qualifying child.

#6- Changes are being pursued for TY 2013 and beyond

#7- This recommendation will be pursued after Schedule EIC changes are made

### 3.4 Earned Income Tax Credit Due Diligence Audit Case Studies

The SDWG continued their efforts to understand return preparers' responsibilities, specifically related to meeting due diligence. Due Diligence Audits consist of visits to preparers filing highly questionable returns. During these audits, examiners review selected EITC returns, preparers' software, documentation of questions asked and client responses, and documentation retained. The examiners then make penalty determinations. In FY 2011, the working group members identified inconsistencies in EITC due diligence audit results. Discrepancies were found in the audit documentation provided to the paid preparer, as well as the audit conclusions. The members of the SDWG provided redacted real-life penalty and non-penalty cases for review. The SDWG developed the following recommendations to clarify for auditors and preparers what is meant by noncompliant patterns on returns:

#	Proposed EITC SDWG Recommendations
8	Suggest the IRS develop and publish auditing standards for EITC due diligence visits.
9	Develop comprehensive scenarios to capture additional inquiries to meet the knowledge requirement and recommendations to address the most common errors penalized.

#9- The scenarios are being developed by the SDWG

### 3.5 Volunteer Income Tax Assistance Due Diligence Questionnaire

Due diligence requirements under IRC §6695(g), including completion of Form 8867, apply only to paid preparers. Because Volunteer Income Tax Assistance (VITA) volunteers prepare a significant number of EITC returns, the SDWG wanted to provide the volunteers with tools to help them preparer accurate returns.

The working group members reviewed Form 13614-C, *Intake/Interview and Quality Review Sheet*, used by VITA) volunteers. VITA provides free income tax preparation assistance to low-income, elderly, disabled and limited English speaking taxpayers. VITA volunteers are trained and certified by the IRS.

The group made several suggestions to help the volunteers conduct a thorough interview and to ensure the return is correct and complete. The group recognized Form 13614-C included questions related to marital versus filing status and focused attention on sections related to claiming qualifying children and income/expense reporting to qualify for EIC.

The SDWG made the following recommendations to ensure VITA volunteers understand the importance of due diligence.

#	Proposed EITC SDWG Recommendations
10	Suggest all VITA volunteers complete the online due diligence training module available on the EITC Toolkit.
11	Suggest all VITA volunteers complete the Form 8867, if EIC is claimed.

#10 & #11 – RICS is continuing coordination with VITA to include due diligence in their training materials and enhance their client intake document

### 3.6 Schedule C Due Diligence

The SDWG committed to developing recommendations to help paid preparers meet EITC due diligence when preparing returns with Schedule C. Since income reporting errors are among the three most common EITC errors, the working group focused recommendations on additional training and guidance for return preparers preparing a Schedule C to ensure the Schedule C income and expenses are correct and complete.

The group previously participated in the development of a training module that introduced due diligence responsibilities regarding preparation of EITC returns with a Schedule C. The module also includes recordkeeping guidelines, recommendations on reconstructing records, and examples of how to comply with EITC due diligence in common Schedule C situations. In March 2011, the Schedule C and Records Reconstruction training module was posted to the EITC Central Toolkit. The interest has been very positive with over 24,000 accesses to the web page from January 2012 to December 2012. The SDWG made the following recommendation as a follow-up:

#	Proposed EITC SDWG Recommendation
12	Expand the completed training module into a qualifying Continuing Professional Education (CPE) module.

### 3.7 IRS Preparer Tax Identification Number

The IRS launched the Tax Return Preparer Initiative to strengthen the integrity of the tax system by ensuring uniform and high ethical standards for tax preparers through registering for a Preparer Tax Identification Number (PTIN), passing a competency test, and completing annual CPE requirements. In FY 2011, the IRS issued the regulation that requires preparers to register for a PTIN annually. The PTIN was required on all return preparer returns prepared as of January 1, 2011 and beyond.

In support of this effort, the Return Preparer Office (RPO) conducts PTIN compliance activities as part of the due diligence audits. The SDWG made the following recommendation:

#	Proposed EITC SDWG Recommendation
13	Validate PTINs by comparing the PTIN and name control to the PTIN database and to check for PTIN expirations.

### 3.8 Household Help/Earned Income Tax Credit Recommendations

Household Help income is reported on several million tax returns and appears to be an increasing area of EITC overclaims since there is no information return reporting requirement. Household help income can be reported for work completed in or around an employer’s home. Examples of a few common workers that complete household tasks include babysitters, nannies, housekeepers, and yard workers.

To address household help income compliance issues, the group made the following recommendations:

#	Proposed EITC SDWG Recommendation
14	Create a preparer job aid to capture payer information, taxpayer job duties, and the amount of payment for each employee.
15	Consider expanding the Schedule C training module or create a separate training module to address Household Help. (Include materials and scenarios.)

## 4 Additional Refundable Credit Actions and Recommendations

The SDWG continued to address additional refundable credits including the Adoption Credit, AOTC, ACTC, and ACA credits. These credits have unique challenges when addressing compliance for both preparers and taxpayers. Therefore, the SDWG made the following recommendation"

#	Proposed Additional Refundable Credit SDWG Recommendation
1	Pursue due diligence for all refundable credits and possibly include all due diligence related questions on one form.

#1 – IRS worked with Treasury and FY 2014 Revenue Proposals included expansion to CTC

### 4.1 Adoption Credit Recommendations

Since the Adoption Credit was expanded by the Affordable Care Act enacted in March 2010, extended in 2011 by the healthcare reform legislation and extended through 2012 by the Tax Relief Act, the working group members provided suggestions on material the IRS could develop to assist taxpayers and preparers to properly compute the Adoption Credit. The Service was able to leverage its relationship with some of the working group members to request immediate software changes to support the Adoption Credit documentation requirements. These software updates resulted in improved processing of returns claiming the Adoption Credit.

With input from the SDWG, the Service executed a significant communications effort including a Tax Tip, email blasts to adoption organizations, e-News to Tax Professionals, a YouTube video, and an updated FAQ’s

on Adoption Credit for special need adoptions. The Service also revised Form 886-H-ADOPT, which is used during the audit process to request supporting documentation for the adoption credit claims and revised Form 8839, *Qualified Adoption Expenses*, to include reminders to attach the required supporting documentations.

#### 4.2 American Opportunity Tax Credit Recommendations

The creation of the AOTC by the ARRA allowed more taxpayers, parents and students, to qualify for the credit for tax years 2009 and 2010. The credit was extended to Tax Years 2011 and 2012 by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, which increased the maximum annual credit to \$2,500 per student, made the credit available to a broader range of taxpayers, including many with higher income, and made up to 40% of the credit (\$1,000) refundable.

With the increase in the credit amount and the change to refundable credit, there has been an increase in the number of AOTC filers and questionable claims.

In an effort to address challenges with the administration of the credit, the IRS developed a strategy to cover a variety of areas of non-compliance.

- Use of soft notices to treat non-compliant taxpayers and to educate institutions regarding reporting requirements of Form 1098-T
- Revisions to Form 8863 and instructions to include educational institution information and eligibility questions
- Revisions to Publication 970 to clarify language, tables, and examples
- Revisions to Form 1098-T instructions to include “Department of Veterans Affairs” to the exception for box 5, Scholarships or Grants

The SDWG made the following recommendations to assist with the AOTC Service initiatives:

#	Proposed AOTC SDWG Recommendations
1	Redesign Form 8863 to ensure AOTC eligibility including revisions to the instructions, updates to Part III, changes to several questions, modifications to tables and references to additional information.
2	Revise Form 8863 to include a due diligence question, “Did you see a 1098-T?”

#1 & #2 – Revisions were included on Form 8863 for TY 2012

In addition to the strategies implemented, the IRS is addressing the issue of accurate AOTC claims through an extensive outreach strategy that includes the SDWG, taxpayers, preparers, students, third party providers, and educational institutions. During the FY 2012 working sessions, the SDWG began the initial creation of a decision tree for both professional software and self-prepare software to include instructions, best practices and a line of questions to be included to easily navigate to a correct credit determination.

#### 4.3 Additional Child Tax Credit Recommendations

Under ARRA, the ACTC amount was increased. The credit is a refundable credit for taxpayers with a qualifying child that did not receive the full amount of the Child Tax Credit (CTC). To receive the ACTC, the taxpayer must first qualify for the CTC.

Due to the increased credit amount and the lower earned income threshold, more taxpayers were qualified to receive an increase in this refundable credit. Since the expansion of the credit, the Service identified two main areas of risk that may be associated with taxpayer fraud and abuse related to this more attractive credit.

- 1) Children not meeting the Substantial Presence Test
- 2) False or unverifiable earned income

To educate the taxpayers and preparers on the CTC/ACTC eligibility requirements, the SDWG made recommendations including enhancements to educational information in forms, instructions, publications and software features/prompts. During the FY 2012 working sessions, the SDWG discussed current questions within their software to determine a child’s residency. In addition, the group agreed to review the revised Schedule 8812, *Child Tax Credit*, once the document was completed by the Service.

Form 8812 was used in prior tax years to compute and claim the ACTC. For tax year 2012, the new Schedule 8812 is used by taxpayers claiming both the CTC and ACTC. Also, a new section on the Schedule 8812 must be completed if the qualifying child has an Individual Taxpayer Identification Number (ITIN) versus a Social Security Number (SSN).

The SDWG plans to continue its work to address ACTC issues including the challenges surrounding ACTC claims and ITINs.

#### 4.4 Affordable Care Act Recommendations

The Affordable Care Act (ACA), enacted in March 2010, contains tax provisions that will be implemented over the next several years. This credit will extend private health coverage to millions of Americans by expanding Medicaid to lower income individuals and by creating a tax cut to help low and middle income individuals and families. The tax cuts will be provided by the refundable tax credit that will offset a portion of the cost of health insurance premiums.

The Service realized upfront education would be vital to the taxpayers’ understanding of this new credit. In FY 2012, the Service collaborated with the SDWG to help communicate the importance of the accuracy of taxpayers’ 2012 returns. Between October 2013 and March 2014, citizens may visit the Healthcare Exchange website and enroll in an insurance coverage plan, and determine qualification for the Premium Tax Credit (PTC). If insurance is obtained, citizens will need to predict their 2014 income and household members for health insurance coverage.

The SDWG made the following recommendations to help address challenges with the administration of this credit:

#	Proposed ACA SDWG Recommendations
1	Develop a TY 2012 educational package to include information to make informed decisions about health care coverage, explain new concepts such as the Modified Adjusted Gross Income (MAGI) calculation, and provide hyperlinks that address “What is an Insurance Exchange?” and “What is PTC?”

The ACA Implementation Team will consider all of these recommendations

#	Proposed ACA SDWG Recommendations
2	Develop a look-up tool similar to the FTHBC tool to calculate the taxpayer's MAGI.
3	Develop robust, user-friendly web materials, decision trees, videos, and webinars with CPE credit to assist preparers and taxpayers.
4	Suggest the Service issue a standardized MAGI worksheet to be completed and retained with records.

## 5 Future Working Group Collaboration

Since its inception four years ago, the EITC SDWG has provided invaluable recommendations for EITC and other refundable credits. Several working group recommendations have been implemented by the Service as well as by software companies. These recommendations, along with established best practices for the tax software industry and return preparer community, have proven significant in support of the Service's objective of improved compliance and have been instrumental in improving return preparer due diligence and tax preparation software.

Throughout changing economic conditions and frequent legislative changes, the SDWG has welcomed new opportunities to provide recommendations for administering refundable credits and providing best practices for the tax preparer community. In FY 2013, the SDWG will focus on the following:

- Additional Due Diligence Training Material
- Recordkeeping Scenarios
- Household Help/EITC Scenarios
- Revisions to EITC Due Diligence Forms and Schedules
- Possible Tax Software Enhancements for Paid Preparers and Self-Preparation
- Potential Continuing Professional Education (CPE) Credit Options

The IRS looks forward to the continued support of the SDWG in increasing EITC participation for eligible taxpayers, helping preparers meet their due diligence requirements, and improving the quality of refundable credit returns.

## Appendix – IRS/EITC Software Developers Working Group Members

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