



**Taxpayer Advocacy Panel
Joint Committee
Meeting Minutes
February 24, 2011**

Designated Federal Official

Steve Berkey Acting TAP Director

Members Present

Thomas (Tom) Walker	TAP Chair
John Kim	TAP Vice Chair
Gerald (Jerry) Stepner	Chair, Area 1
David Cain	Chair, Area 2
Susan Lynn	Chair, Area 3
Mary Jo Werner	Chair, Area 4
Ken Donnelly	Chair, Area 5
Anne Rasmussen	Chair, Area 6
Patricia O'Neill	Chair, Area 7
Harlan Barnett	Chair, SBSE-Toll Free
Herb Bohrer	Chair, TAC
Ernest Miller	Chair, Notices
Mary Jean Potenzzone	Chair, SBSE-Practitioners Experience
Donald Thomas	Chair, Forms and Pubs
Erica Webber	Chair, EITC
Stephen Vanderver	Chair, VITA (in part)

Members Absent

Susan DaCorte Chair, Communications

Staff Present

Susan Gilbert	Senior Program Analyst
Linda Rivera	Senior Program Analyst
Russ Pool	Database Analyst
Otis Simpson	Budget Analyst
Judi Nicholas	Program Manager
Louis Morizio	Program Manager
Nancy Ferree	Program Manager
Roy Block	Program Manager
Audrey Jenkins	Program Analyst
Marisa Knispel	Program Analyst
Lisa Gabriel	Program Analyst
Ellen Smiley	Program Analyst
Marianne Ayala	Program Analyst



Patti Robb	Program Analyst
Tim Shepard	Program Analyst
Leasia Brooks	Secretary
Kymerly Hand	Secretary
Annie Haywood	Secretary

Guests

Cindi Williams	Area 6 TAP Member
Lee Battershell	Area 7 TAP Member
Mark Bernstein	Area 1 TAP Member
Jackie Rollins	Area 5 TAP Member
Cheryl Morse	Area 1 Vice, Chair
PK Purkayastha	Area 4 TAP Member
Gerald Janci	Area 3 TAP Member
Diedra (DeDe) Jackson	Area 3 TAP Member
Tim Greiner	Treasury Inspector General for Tax Administration (TIGTA)

Members of the Public

None

Welcome/Announcements/Review Agenda

Tom Walker opened the meeting and welcomed everyone.

Roll Call

Kymerly Hand took roll call and quorum was met.

Approval January Joint Committee Meeting Minutes

Minutes were approved, by consensus, with no changes.

Review of Action Items—Tom Walker

Tom Walker reviewed the action items from the January call and reported all have been completed.

National Office Report—Steve Berkey

Steve announced the arrival of Leasia Brooks, the National Office Secretary, who will be providing support to the Joint Committee.

Steve announced Shawn Collins, TAP Director, would be returning at the end of the month.

Steve stated the Joint Committee Face to Face location can not be finalized until the government has a finalized budget.

Steve stated that TIGTA is conducting a review on IRS customer service and is attending TAP conference calls to see what taxpayers are saying to TAP. Steve introduced Tim Greiner with TITGA and Tim provided a brief background about himself.

TAP Chair Report—Tom Walker

Tom reminded the Chairs that when writing a referral they should take every opportunity to show the value of TAP's service to taxpayers and the IRS.

Tom talked about the results from the W&I teleconference phone calls with TAP members. Steve reported that staff was compiling the data and would provide the results to the Joint Committee at the March meeting.

Area Issues for Review

Area 1 – Marisa Knispel

Issue #17063—Power of Attorney for Substitute for Return—Mark Bernstein provided a brief background on the issue, stating the committee's suggestion is to allow taxpayers filing joint returns to request a Power of Attorney allowing one representative to discuss tax issues for both parties in that tax year.

During the discussion members expressed concern that this is a not a systemic issue and expressed concerns there may be a legal barrier between the IRS and taxpayers.

Decision—the Joint Committee, by consensus, returned the issue to the area committee for further work.

Issue #17787—Chart vs. Worksheet for Figuring Standard Deduction—Jerry Stepner provided a brief background on the issue, stating the committee's suggestion is to replace the worksheet with the standard deduction chart in the instructions.

Decision—the Joint Committee, by consensus, elevated the issue to the IRS with minor modifications.

Area 2 – Audrey Jenkins

Issue #16718—Timely Acknowledgement of Receipt of Taxpayer Submissions—Ernest Miller provided a brief background on the issue, stating the committee recommends the IRS create a standard letter to send to taxpayers that acknowledges receipt of requested documentation and provides an estimated IRS response date.

Action Item: Tom Walker will email Audrey with some minor proofreading corrections.

Decision—the Joint Committee, by consensus, elevated the issue to the IRS with minor corrections.

Issue #17081—Toll-Free # Location in the Instructions of the Form 1040 Series—David Cain provided a brief background on the issue, stating the committee’s suggestion is to move the toll free number from the current location of the Commissioners Statement to the Introduction section of the instructions for the 1040, 1040EZ and 1040A to make it more accessible.

Decision—the Joint Committee, by consensus, elevated the issue to the IRS.

Area 3 – Donna Powers

Issue #17723—POA-Delay in Processing (Resubmission)—Susan Lynn provided a brief background on the issue, stating the committee’s suggestion is for the IRS to process Powers of Attorney forms in a more timely fashion.

Decision—this issue originated in 2010, but will be reported in the 2011 TAP annual report.

Decision—the Joint Committee, by consensus, elevated this issue to IRS.

Area 4 – Ellen Smiley

Issue #18396—Revise Form W-4 w/attachment—PK provided a brief background on the issue, stating that the committee’s suggestion is to allow taxpayers to stop federal income withholding if they have met their full tax obligation for the year.

Discussion between Joint Committee members presented a mixed review of the issue. Some felt the issue was a non-issue and would be rejected by the IRS and others felt strongly about the issue and defended it.

Decision—the Joint Committee, by consensus, returned the issue to the area committee to further discuss the issue and to review the Joint Committee’s concerns.

Issue #18798—Creation of Separate PO Box—Mary Jo Werner provided a brief background on the issue, stating the committee’s suggestion is to have the IRS create a designated post office box for amended returns from federally declared disaster areas to speed up the processing.

Decision—the Joint Committee, by consensus, elevated this issue to IRS with minor corrections.

Area 5 – Patti Robb

Issue #19279—Registered Letters Signed for by Company Officer—Ken Donnelly provided a brief background on the issue, stating the committee’s suggestion is to have IRS send critical notices directly to the principals of the company for guaranteed receipt.

A discussion ensued among the Joint Committee members who had varying thoughts on the issue.

Decision—the Joint Committee, by consensus, returned the issue to the area for additional discussion and to consider the Joint Committee’s comments.

Area 6—Tim Shepard

Issue #17282-A—Offer in Compromise (OIC) Appeal, No Decision by the IRS for more than a year w/attachments (Resubmission)—Cindi Williams provided a brief background on the issue, stating the committee’s suggestion is to have IRS change the OIC Appeal letter wording to better reflect the timeframe between filing an appeal and first contact by an appeals office.

Decision—the Joint Committee, by consensus, elevated the issue to the IRS.

Project Committee Review

None

Notices

#19823—Frequently Asked Questions for 9 CP Notices—

Decision—the Joint Committee did not receive the pre-read information so issue will be pushed to March meeting.

#19826—Frequently Asked Questions for 14 CP Notices—

Decision—the Joint Committee did not receive the pre-read information so issue will be pushed to March meeting.

Action Item: Review Notice projects in March meeting.

Task Force on Correspondence Audits/Exams

Mary Jean Potenzzone provided a brief history on the task force, providing reasons why the taskforce was formed and the task force has prepared a position paper describing what TAP members have been hearing about the problems with correspondence examinations. Mary Jean stated that several members of the National Taxpayer Advocate’s staff have provided comments on the white paper since correspondence examinations have been a most serious problem mentioned in several of her Annual Reports to Congress.

Decision—the Joint Committee, by consensus, forwarded the position paper to the IRS. Tom Walker and Steve Berkey will decide who within the IRS should receive the document.

Tom thanked the taskforce and expressed appreciation for their hard work on the paper.

Toll-Free Line Issues

An area 6 subcommittee had a number of toll-free issues and opted to work them collectively. The thought was that submitting these issues as one single issue, rather than individually, would have greater impact. Harlan Barnett and Herb Bohrer have gathered information about the number of TAP toll free issues. There are currently about 48 issues within the TAP areas. They recommend creating a taskforce to consider and elevate the issues collectively.

Tom suggested the task force have at least one panel member from each area.

Action Item: Area Chairs will contact their members and solicit interest.

Decision: The Florida office will support the task force.

Strategic Plan

Cheryl Morse reviewed the TAP Strategic Plan:

She stated the following items have already been implemented:

- Streamlining the Face to Face meeting scheduling
- Ensuring each area is represented on each project committee
- Establishing a work process in TAPSpace
- Establishing a mentoring program

She stated the following items are still being worked:

- Formalizing information sharing between outgoing members and their replacements
- Increasing information sharing across areas
- Maintaining a “Grass Roots” approach
- Identify backup personnel for each TAP staff member
- Adding Ad Hoc committees to TAP staff

Action Item: Joint Committee members will review the strategic plan and email comments to one of the members of the Strategic Plan. The plan and comments will be discussed at the March Joint Committee meeting.

Issue Rebuttals

Tom requested that the Area provide a response within 60 days after receipt of the IRS response. It is also recommended Areas initiate a dialog between TAP and IRS to discuss the IRS response prior to a written rebuttal.

Steve discussed his conversation with Patty Wagner, where he had voiced TAP members concerns about rebuttal responses. Patty advised that TAP should go to the next level in the IRS if they feel like the issue warrants another look by someone different within the IRS.



Area/Project Committee Activities

John Kim requested the Chairs provide him with their committee update at least two weeks prior to the Joint Committee meeting.

Public

Tim Greiner, from TIGTA expressed appreciation for the opportunity to sit in on the call.

Closing

Steve Berkey expressed his thanks to the Joint Committee for their support during his time as Acting Director.

Meeting Adjourned

Next Meeting: March 24, 2011 @ 2:00PM ET