



## Taxpayer Advocacy Panel Joint Committee Meeting Minutes May 26, 2011

### Designated Federal Official

Steve Berkey	Senior Program Analyst
<b>Shawn Collins</b>	<b>TAP Director</b>

### Members Present

Thomas (Tom) Walker	TAP Chair
John Kim	TAP Vice Chair
Gerald (Jerry) Stepner	Chair, Area 1
Susan Lynn	Chair, Area 3
Mary Jo Werner	Chair, Area 4
Ken Donnelly	Chair, Area 5
Jackie Rollins	Vice Chair, Area 5
Anne Rasmussen	Chair, Area 6
Patricia (Patti) 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
Susan DaCorte	Chair, Communications

### Members Absent

David Cain	Chair, Area 2
Donald Thomas	Chair, Forms and Pubs
Erica Webber	Chair, EITC
Stephen Vanderver	Chair, VITA

### Staff Present

Shawn Collins	TAP Director
Susan Gilbert	Senior Program Analyst
Linda Rivera	Senior Program Analyst
Russ Pool	Database Analyst
Otis Simpson	Budget Analyst
Judi Nicholas	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



Donna Powers	Program Analyst
Anita Fields	Program Analyst
Patti Robb	Program Analyst
Tim Shepard	Program Analyst
Leasia Brooks	Secretary
Annie Haywood	Secretary

**Guests**

None

**Members of the Public**

None

**Welcome/Announcements/Review Agenda**

Tom Walker opened the meeting and welcomed everyone.

**Roll Call**

Leasia Brooks took roll call and quorum was met.

**Approval April Joint Committee Meeting Minutes**

Minutes were approved by consensus.

**Review of Action Items—Tom Walker**

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

**National Office Report—Steve Berkey**

All Project Committee face-to-face meetings have been held. Berkey requested that each Project Committee provide a brief overview on their face-to-face meetings during the Chair Reports at the end of the call.

TAP has completed the ranking phase and had a total of 439 applicants. TAP Managers and Shawn Collins met the second week in May to discuss recommended candidates. Berkey stated all recommended candidates have been approved for interviews, and a team of Managers will conduct interviews for 120 candidates in June. Berkey stated the goal is to complete the interview process and make recommendations to NTA Nina E. Olson by July. Tax check waiver forms will be sent to current members.

Berkey informed the Joint Committee that Issue 18158 was prematurely elevated to the IRS without final Joint Committee approval. The staff thought it was returned to the committee for edits only, and elevated the issue to the IRS without resubmitting it to the Joint Committee. The IRS rejected the recommendation.

Area 7 committee will review the IRS response during their June meeting. The revised recommendation will be included in the pre-reads for the next Joint Committee meeting. Berkey apologized for the misunderstanding and requested the Joint Committee accept the manner in which the issue is being handled.

### **TAP Chair Report—Tom Walker**

Walker stated that TAP will soon hold its 2012 chair elections. Walker requested that third year members consider participating on the election committee.

As of last week, TAP had 17 issues that have received a response from the IRS, but have not been assigned a code. Walker requested that Area chairs, Analyst, and Managers work with members to assign codes as appropriate.

Walker will send out status updates on the reorganization next week. Walker requested that the TAP chairs keep members engaged as much as possible and encourage continued communication.

### **Area Issues for Review**

#### Area 3

**Issue #18165 Revocation or Withdrawal of Form 2848 POA & Declaration of Rep w/ 3 Attachments**—Susan Lynn provided a brief background on the issue, stating the committee's suggestion is the IRS correct the instructions on how to withdraw or revoke a Power of Attorney Form 2848.

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

#### Area 5

**Issue #19740 Checkbox for Tax Packages**—Jackie Rollins provided a brief background on the issue, stating the committee's suggestion is that the IRS insert a checkbox on the paper form for the next 3 to 5 years to give taxpayers an option to request the tax forms and instructions by mail. This will allow a transition period for taxpayers who paper file their tax returns.

**Decision**—The Joint Committee by consensus, returned the issue back to Area 5 for further discussion and resubmission in June.

#### Area 7

**Issue #17382 Retired on Disability-Unable to E-File Individual Tax Return with Zero AGI**—John Kim provided a brief background on the issue, stating the committee's suggestion is that the IRS remove the block presently in place preventing income tax returns with zero adjusted gross income to be E-Filed.

The committee suggested clarification be made on the type of return that cannot be filed electronically.

**Decision**—The Joint Committee by consensus, returned the issue to Area 7 for further review and resubmission in June.

**Issue #18802—Revisions Needed to LLC Publications (attachment)**—John Kim provided a brief background on the issue, stating the committee’s suggestion is to add specific language in Publication 3044 that states, if the LLC is a single member or sole proprietor LLC disregarded for income tax purposes, a balance sheet is not required. Kim commented that this will help prevent taxpayers from filing the incorrect form.

The committee suggested referencing the attachment in the issue referral write-up.

**Decision**—The Joint Committee by consensus, elevated the issue to the IRS with one adjustment.

### **Tax Forms & Pubs**

**Issue #20167 Review of Publication 544**—Marisa Knispel stated the committee conducted a review on Publication 544.

**Decision**—The Joint Committee by consensus, approved the project to go final.

### **Notices**

**Issue #21064—Frequently Asked Questions for CP Notices**—Ernest Miller stated during Notices face-to-face meeting in May, the committee was given three notices to review for clarity, and to provide possible FAQs taxpayers may have after reading the notice. The program owner was given a draft copy and will be provided the final copy.

**Decision**—The Joint Committee by consensus approved the project.

### **TAP Refocus**

The Communications committee held its face-to-face meeting in May. The internal subcommittee worked as a focus group to discuss TAP’s reorganization process. Walker stated during the meeting, the group created a one-page process flow chart. National Taxpayer Advocate Nina E. Olson was given the one page write up along with the process flow for review and comments. Olson agreed with the majority of the package, but expressed concern about project assignment once a project has been accepted.

Walker stated Collins met with NTA Olson to discuss the members’ preference for project assignment. Walker also stated that once final approval is received, the Joint Committee will then have a framework for the new process.

**Action Item:** Walker will send out an update to the full membership next week. Walker will send a second update once final approval is given.

**Notice 2011-39 Guidance Priority List – TAP Comment**—Mary Jo Werner provided a brief background on the project. Werner stated a group of 17 items were filtered from over 310 recommended projects for submission to the Department of the Treasury, Tax



Policy Office IRS. A letter was drafted with the TAP Chair's signature to be forwarded to Secretary Timothy Geithner, Commissioner Douglas H. Shulman, and Shawn Collins.

**Action Item:** Walker stated all corrections must be submitted by May 27, 2011.

**Decision—**The Joint Committee by consensus approved the project with minor corrections.

### **Joint Committee Face-to-Face**

The Joint Committee face-to-face meeting will be held July 25-27, 2011. July 27, 2011 will be considered a travel day. Walker requested for members to remain at the meeting until noon on the 27<sup>th</sup>, if possible.

### **Annual Meeting**

The Annual Meeting will be held at the Capitol Hilton in Washington D.C. on December 6-8, 2011. Orientation for new members will be on December 5, 2011.

### **Area/Project Committee Activities**

John Kim requested that the Committees forward updates to the Joint Committee or Susan Gilbert.

**Action Item:** Walker requested Gilbert include the updates in the monthly Joint Committee pre-reads.

Project chairs provided the Joint Committee with a recap of their annual face-to-face meetings.

### **Public**

None

### **Closing**

Meeting Adjourned.

**Next Meeting: June 23, 2011**