



Taxpayer Advocacy Panel Joint Committee Meeting Minutes January 25, 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
Susan DaCorte	Chair, Communications
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
Jeff Steinberg	Vice Chair, VITA

Members Absent

Stephen Vanderver Chair, VITA

Staff Present

Linda Rivera	Senior Program Analyst
Russ Pool	Database Analyst
Judi Nicholas	Program Manager
Louis Morizio	Program Manager
Nancy Ferree	Program Manager
Roy Block	Program Manager
Audrey Jenkins	Program Analyst
Ellen Smiley	Program Analyst
Marianne Ayala	Program Analyst
Donna Powers	Program Analyst
Patti Robb	Program Analyst



Janice Spinks	Program Analyst
Tim Shepard	Program Analyst
Anita Fields	Program Analyst
Kymerly Hand	Secretary
Annie Haywood	Secretary
Rose Babb	Secretary

Guests

Cindi Williams	Panel Member, Area 6
Lee Battershell	Panel Member, Area 7
Allen Murry	Panel Member, Area 1
Marsha Simmons	Local Taxpayer Advocate, NH
Jeff Eppler	Senior Tax Analyst
Ben Shackelford	Program Analyst
Jeffrey Steinberg	Panel Member, VITA
Francis Johnson	Panel Member, Area 2

Welcome/Announcements/Review Agenda

Tom Walker opened the meeting and welcomed everyone.

Roll Call

Kymerly Hand took roll call and quorum was met.

Approval November Joint Committee Meeting Minutes

Minutes were approved, by consensus, with no changes.

November 23, 2010 JC Meeting Minutes

Action Items

Issue #17932—Back Year Returns for Non-Filers to be presented with modifications. (See below)

Issue #18414—Checks Received and Processed before Paperwork to be presented with modifications. (See below)

The full committee decided, by consensus, to approve the schedule for next years face to face meetings. Staff will discuss this issue and will come back to the Joint Committee.

December 10 JC Meeting Minutes

Action Items

Louis will email the SAMS PowerPoint presentation to the JC.

National Office Report—Steve Berkey

- Steve reported that during his meeting with Nina Olson, National Taxpayer Advocate, she stated that she would not be doing the TAP/TAS town hall meetings this year. Her primary focus this year will be on tax reform which requires legislation and TAP is not chartered to address legislative issues. However, if a town hall meeting is held in an

area near a TAP member; the member will be invited to come and provide a brief overview of TAP.

- Steve reported that the TAP measures proposal; was reviewed by TAS staff that have experience in writing measures. The TAP team is reviewing the comments and will be working to finalize the measures.
- Steve stated Nina Olson agreed with the TAP staff recommendation to extend the TAP alternate term from two years to three years. The change will reduce the number of states where TAP conducts recruitment.
- Steve reported that new member recruitment would begin on March 14, 2011 through April 29, 2011. He stated more information would be forthcoming.
- Steve stated he also met with Patty Wagner, the IRS TAP Liaison who is interested in improving the work relationship between TAP and W&I and SBSE. He stated more information would be shared at a later time.
- Steve mentioned that there are a number of toll-free line issues that TAP receives and because of the broad nature of the issue TAP has not worked these issues. He would like the Joint Committee to consider a team similar to the Correspondence Examination team, which would pull together all the toll-free issues and create a report that would be submitted to the IRS.

Action Item: The JC will take this under consideration and will come back to the staff with a decision.

TAP Chair Report—Tom Walker

- Tom requested that Judi email the December chair training notes to the Joint Committee members.
- Tom reminded panel members about EITC Awareness Day and encouraged them to get involved if possible.
- Tom reported the TAP member distribution list is in the final stages and should be going out soon.
- Tom commended Chairs on their committee accomplishments; there are nine issues on the agenda for approval. In past years, there have been no issues for review at the January meeting.

Action Item: Steve will email Joint Committee members the Federal Advisory Committee Act (FACA) article regarding the importance and value of FACA Committees.

TAP Input on Taxpayer Expectations for W&I Reporting Compliance—Jeff Eppler and Ben Shackelford

- Steve introduced Jeff Eppler and Ben Shackelford and provided a brief background on what is needed of TAP members.
- Jeff stated W&I has started a process of developing a new philosophy for measurement of customer satisfaction within W&I Reporting Compliance in the following functions:

- Examination
- Underreporter
- Innocent Spouse Program
- He stated they have developed 17 examples of what they believe are the customers' expectations when contacted by the IRS or when they contact the IRS by phone or paper.
- Ben stated they needed TAP's help to validate the 17 expectations, identify any expectations not on the list and to determine the value of each expectation relative to each other.
- He stated to accomplish this they recommended convening a couple of focus groups of 10 to 12 people to review the expectations and to go through the three perspectives of each expectation during a 60 to 90 minute teleconference call.

Action Item: Each Area Chair will email area panel members requesting three volunteers to assist with this project. The Area Chair will submit names to Nancy Ferree by February 1, 2011.

Area Issues for Review

Area 1—Louis Morizio

Issue #18414—Checks Received and Processed before Paperwork—Louis provided a brief background on the issue, stating at the last Joint Committee it was recommended the issue be reworked, however the committee opted to send the issue forward without reworking it.

Decision: The JC, by consensus, approved the issue for elevation to the IRS.

Area 2—Ernest Miller

Issue #16718—Timely Acknowledgement of Receipt of Taxpayer Submissions—Ernest provided a brief background on the issue, stating the goal is to have IRS establish a minimum response letter that will notify the taxpayer of receipt of documents.

Decision: The JC, by consensus, will review the issue after the committee has completed corrections identified during the discussion.

Action Item: Tom and Harlan Barnett will send their formatting and other comments to Audrey Jenkins.

Issue #17932—Back Year Returns for Non-Filers—Francis Johnson—Francis provided a brief background on the issue, stating the solution is to place a link on the IRS website directing non-filers to resources they need and include the information in Publication 17 and the Form 1040 instructions.

Decision: The Joint Committee, by consensus, approved the issue for elevation to the IRS after edits are completed.

Area 4—Mary Jo Werner

Issue #16851—Federal/State Tax Law Confusion—Mary Jo provided a brief background on the issue, stating the recommendation is to have the IRS modify the instructions to the federal tax law update adding a sentence to indicate state tax law may be different than federal tax law.

Decision: The Joint Committee, by consensus, approved the issue for elevation to the IRS after edits are completed.

Issue #17392—Statement on Levy w/attachment—Mary Jo provided a brief background on the issue, stating the recommendation is to provide clearer information to the employer about the total amount owed by the employee.

Decision: The Joint Committee, by consensus, directed the area committee to rework the recommendation and bring back for approval.

Area 6—Cindi Williams

Issue #17282—Part A/attachments—Cindi provided a brief background on the issue, stating the recommendation is to modify the notice to inform the taxpayer they may not hear from their appeals officer for several months.

Issue #17282—Part B/attachments—Cindi provided a brief background on the issue, stating the recommendation is to allow the Taxpayer Advocate Service to intervene on behalf of the taxpayer in extreme hardships. The intervention would expedite the appeal of the Offer-in-Compromise.

Decision: The Joint Committee, by consensus, approved the issue for elevation after the area combines the two issues into one referral.

Area 7—Patti O'Neill

Issue #16841—Fast Track Settlement—Lee Battershell—Lee provided a brief background on the issue, stating the recommendation is to specifically state in the Internal Revenue Manual that the Fast Track Settlement is available in Correspondence Exam and include the Publication 3605 in the initial correspondence with the taxpayer.

Decision: The Joint Committee, by consensus, approved elevation of the issue to IRS.

Issue #17381—Free Electronically Filed Tax Returns—Patti provided a brief background on the issue, stating the recommendation is to have the IRS go to a completely free e-file system and not have the limitations based on income levels.

Decision: The Joint Committee, by consensus, approved the issue for elevation to the IRS after the edits are completed.

Issue #17384—E-Filing Name Match Process—Lee Battershell provided a brief background on the issue, stating the recommendation is to have the IRS notify the taxpayer if the IRS needs to change their name in the IRS database so the taxpayer knows how to list their name on the returns.

Decision: The Joint Committee, by consensus, approved the issue for elevation to IRS after the edits are completed.

Project Committee Review

Tax Forms and Pubs—Donald Thomas

Donald provided a brief description of what the project committee is currently working:

- Reviewing Publication 502 and Publication 542 with a completion date of 03/15/2011
- Reviewing Publication 946 and Schedule S with Instructions
- Received response back from IRS on their review of Publication 15A with the IRS accepting half of their recommendations.

Issue #18540—Review of Form 706 and its Instructions—Donald provided a brief background on the project, stating the project committee submitted their comments to the IRS Program Owner.

Decision: The Joint Committee, by consensus approved the project recommendations.

Dollars vs. Dollars and Cents w/attachments—Donald provided a brief background on the project, stating the recommendation to the IRS is to round up to the nearest dollar instead of entering dollars and cents.

Decision: The Joint Committee, by consensus, approved elevation of the project to the IRS after the edits are completed.

Closing out Issues—Tom Walker

Tom reminded all Area and Project Committee Chairs to review and close out issue responses received from the IRS no later than 60 days from date of receipt.

Reports—Russ Pool/Louis Morizio

- Russ Pool stated he had provided a list of the different reports, by name and description that TAP analysts can provide to the Area Chair.
- Tom stated if Area Chairs and Project Chairs needed information but could not find what they needed in the list of reports, they should request the information from Russ Pool and copy Tom Walker and John Kim on the email.
- Tom spoke about the Issues Elevated Cross Tab Report, which provides a brief snapshot of where all issues are in the elevation process. He also mentioned the Quality Review report which provides a complete detailed analysis of each issue and where it is in the elevation process.

- Tom stated if Area or Project Chairs wanted to see the report every week to request the reports from himself and John Kim. If Area chairs have any comments regarding the reports to send an email to Russ Pool with copy to Tom and John.
- Russ stated the reports can be divided into areas and projects.
- John Kim mentioned that the reports are sent out in Excel format, so the data can be manipulated easily.
- Steve reported that Phase Two for TAPSpace will be rolled out at the end of January with the document library and discussion area.

Action Item: The Issues Elevated Cross Tab Report and Quality Review Report will be provided as a pre-read item at every meeting.

Style Guide for QR—Harlan Barnett

- Harlan stated that at the request of the TAP chair, he had reviewed the TAP Style Guide. He recommended, and the TAP chair agreed, that TAP use the same style guide that was distributed to all panel members at the Annual Meeting.

Project Committee Assignments for 2011—Project Committee Chairs

Communications—Susan DaCorte reports the following:

- Working on the TAP Annual Report
- Taking inquiries from Senator Letters
- Sending out new Biography books
- Waiting for TAPSpace roll out to complete

EITC—Erica Webber reported that the project committee has been divided into two subcommittees:

- Slide library power point subcommittee
- Outreach and education subcommittee

Notices—Ernest Miller reported that the committee is working on the following task which will be an ongoing project:

The Notices Landing page on IRS.gov

SBSE—Toll Free—Harlan Barnett reported the project has been divided into two subcommittees:

- Intelligent Contact Management (ICM)
- Automated Self-Help
- SBSE—Practitioners Experience—Mary Jean (MJ) Potenzzone reports the committee will be focused on improving services for practitioners when working with Correspondence Examinations.

TAC—Herb Bohrer reported that the committee is working on the availability of forms at TACs.

VITA—At the request of the VITA Chair, John Kim reported that the committee is working on:

- Reviewing Training Material
- Improving Financial/Educational Services
- Explore options to extend alternative filing methods

(John reported for VITA because he had received updated information.)

Action Item: As items change within the project, Project Chairs are to send John Kim a brief description of the change. John will provide a spreadsheet with the updates as a pre-read at every meeting

Action Item: Forms and Pubs Chair will provide John Kim a brief description of what the project committee is working on this year.

Area Committee Activities—

All Area Committee Chairs took a moment to comment on the progress of their committees which are focused on training the new panel members and doing a lot of outreach.

Public Input

Marsha Simmons, LTA, NH—she stated she appreciated the opportunity to join the call and hear all the issues that TAP is working.

Closing

Meeting Adjourned

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