



**Notices and Correspondence Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
Wednesday, November 12, 2020**

**Designated Federal Officer**

- Susan Jimerson Chief, TAP West

**Attendance**

- Paul Berlage Cincinnati, OH Member
- Tracy Bunner Farr West, UT Chair
- Felecia Dixson Rolla, MO Vice Chair
- Ronald Fitzherbert Las Cruces, NM Member
- Charles Jones Green Cove Springs, FL Member
- Michael Shamgochian Petersham, MA Member
- Kimberly Shepherd Monroe, LA Member
- Leonard Smith Sherwood, AR Member

**Visiting Member**

- Bob Moretti TAP Vice Chair

**Members Absent**

- Shani Bowser Harrisburg, PA Member
- Bradford Folta Jr. Baxter, MN Member
- Barbara Snowden West Haven, CT Member

**Staff**

- Robert Rosalia Program Analyst
- Matthew O'Sullivan Program Analyst
- Rosalind Matherne Program Analyst
- Michael Odom Wage and Investment
- Leslie Henley Wage and Investment
- Annie Gold Administrative Assistant

**Roll Call**

Quorum was met.

**Welcome**

Susan Jimerson opened the meeting and welcomed everyone to the call. She shared an overview of the Agenda. TAP Director, Terrie English could not be on the call today for the National Office Report. The following upcoming meetings were shared:

- Mentorship program meeting on November 13, 2020 at 12:00 pm, EDT

- Internal Communications Committee (ICC) will have its last meeting of the year on November 17, 2020 beginning at 3:00 pm, EDT
- The Outreach Committee meeting is scheduled for November 19, 2020 beginning at 12:00 pm, EDT. The meeting will be led by Bob Moretti, the TAP Vice Chair.
- Joint Committee will have its final meeting on November 19, 2020 beginning at 1:30 pm, EDT and will be led by Phil Kleiber, the TAP Chair.
- The end of the year survey for members will be available soon. Members were encouraged to participate with comments to improve the TAP program.

### **Chair Report**

Tracy Bunner welcomed everyone to the call.

### **Minutes Approval**

October 14, 2020 Notices and Correspondence (NCC) Minutes were approved as submitted.

Paul Berlage motioned and Ron Fitzherbert seconded approval of the Minutes.

### **Public Comments**

None

### **Response Action Items**

Rosalia stated he received responses from the IRS regarding the following three projects:

- **Issue #40908 – Improve Notice Language of CP515**  
IRS agreed to the first recommendation to remove the duplicate text on CP515. The second recommendation was not adopted but the committee discussed and agreed that if the text moved according to taxpayer issue, they agreed with the determination. They made the decision to accept the IRS responses and close the project as completed.
- **Issue #39806 – CP2000**
- **Issue #43347 – CP2000 Paragraph Language**  
Two responses from IRS on the CP2000 was received. The committee will review at the end of the meeting

### **Subcommittee Reports**

#### **Subcommittee 1**

Paul Berlage stated that Subcommittee 1 discussed the responses received from Systemic Advocacy (SA) and Attorney Advisors (AA) on **Issue #43678 LT 5071C** and **Issue #43679 and LT 4883C**. Rosalia explained that the responses received were based on opinion, not tax law, so the Subcommittee looked at the responses as feedback. Since the two projects were closely related and had similar recommendations, the Subcommittee will ask to move forward with them

under one issue number (**Issue #43678**) and request approval to move forward to the Joint Committee (JC.) after Quality Review (QR).

**Bunner motioned and Jones seconded**

**Decision: Full Committee Consensus to forward Issue #43678 LT 5071C and LT 4883C to the JC for approval after QR.**

### **Subcommittee 2**

Charles Jones stated Subcommittee 2 worked to finalize their referral on **Issue #43572 LT 3219A - Notice of Deficiency** and **Issue #40117 - Letter 2645C**.

The Subcommittee recommended the projects move forward to the JC after QR.

**Jones motioned and Dixson seconded**

**Decision: Full Committee Consensus to forward Issue #43572 - LT 3219A Notice of Deficiency and #40117 - Letter 2645C to the JC after QR.**

### **TAP Annual Report**

Bunner stated Letters 2645C, 50713C and 4883C will need to be added to the newsletter and the NCC portion of the TAP Annual Report to Congress. She is in the process of finalizing the Annual Report and will add the completed project. She requested write-ups include the number of recommendations in each referral and forwarded to her by the 22nd of November.

### **Screening Committee Report**

Bunner stated the Screening Committee reviewed all the issues in the queue. The decision was made to drop the issues since many of them were Covid related and not issues that the committee would be able to address.

### **Outreach Report**

Felecia Dixson shared the following:

- Members have been doing a great job conducting Outreach even though they were restricted due to Covid.
- Members were encouraged to reach out to their LTA and Congressmen for possible Outreach opportunities.
- Rosalia and Dixson are available for assistance and to answer any questions that might come up.
- Members were reminded to put any activity done relative to TAP on their Activity reports by the 25<sup>th</sup> of the month and continue to submit their reports timely.

### **Internal Communications Committee**

Rosalia stated ICC discussed social media and the Newsletter during their last meeting.

- They also discussed the Facebook page and having an administrator for it. Matthew O'Sullivan informed the committee that Laurie Brock is the

- administrator for the Facebook page. They will revisit the issue after the first of the year.
- The Newsletter submissions have been timely, and members were encouraged to continue with submissions. Bunner will add comments on the Newsletter for November.
  - Rosalia mentioned the Mentorship program and asked Bob Moretti if he would share information. Moretti stated the Mentorship program is led by Martha Lewis and they were in the process of updating the initiative. There will be a mentor – mentee focus. They will have their next meeting on Friday, November 13, 2020 beginning at 12:00 pm, EDT. They will be utilizing PowerPoint worksheets and welcome any suggestions members may have.

### **Action Items**

Rosalia stated the following Items:

- **Issue #40908 – Improve Notice Language of CP515** will be closed as project is completed.
- **Issue #43678 - LT 5071C and LT 4883C** approved to go to the JC
- **Issue #43572 - LT 3219A Notice of Deficiency** and **Issue #40117 - Letter 2645C** going to the JC after QR

Discussion was held by the Full Committee on the response to **Issue #39806 – CP2000 and Issue #43347 – CP2000 Paragraph Language**. The two responses received from the IRS on the CP2000 was a blanket statement and all recommendations are “under consideration” and will be reviewed in September 2021. The committee will keep the project open and will review the response further next TAP year.

### **Roundtable**

- Bunner shared appreciation to the members for submitting Newsletter articles which contributed to having a successful TAP year.
- Rosalia expressed his appreciation for an outstanding job this year and being able to achieve great results despite the many roadblocks that were encountered.
- Jimerson expressed appreciation to all members and the work that has been done by the committee

### **Closing**

Jimerson officially closed the meeting.

**These minutes have been approved and certified by the committee chairperson.**