



2010 Meeting Minutes Small Business/Self Employed (SBSE) Project Committee Meetings

- September 23, 2010
- August 26, 2010
- July 22, 2010
- June 28, 2010
- April 22, 2010
- March 25, 2010
- February 25, 2010

Taxpayer Advocacy Panel SBSE Issue Committee Meeting Minutes September 23, 2010

Designated Federal Official

Judi Nicholas, Designated Federal Official

Attendance

Kirsten Ball
Harlan Barnett (Chair)
Carolyn Adams-Dodds
David Cain
Jo Ann Gibbons
Richard Grzebinski
Ming Ni (Minnie) Lau
Theresa (Terri) Matthews
Anne Rasmussen
John Rodgers (JR)
Thomas (Tom) Walker
Mary Jo Werner
Clifford Young (Vice-chair)

Absent

Beverly Phillips (excused)
Susan Lynn (excused)

Staff

Nina Pang, TAP Analyst
Kymberly Hand, Secretary
Barbara Chambers

Opening/Welcome/Announcements

Judi opened the meeting and Harlan welcomed everyone. Kymberly took roll call and quorum was met.

Approval of August Meeting Minutes

The meeting minutes were approved as submitted.



SBSE Committee review and approval of:

The Audit Technique Guide (ATG) Subcommittee presented the following referrals for approval

- Hardwood Timber Industry ATG
- Wine Industry ATG
- Not for Profit ATG

DECISION: The committee approved the referrals for elevation to the Joint Committee.

Sub-committee Reports

Audit Techniques Guide (ATG) – David Cain

David reported on the progress of the committee. Clifford Young, Richard (Dick) Grzebinski and John Rodgers requested an ATG to review. David provided each of them with an ATG from their current list.

ACTION ITEM: Harlan will email Cliff, John, and Richard all of the documents to be used for drafting an ATG referral.

ACTION ITEM: Judi will provide the ATG list to Cliff.

Chore Payments – Susan Lynn

Susan provided an update on the progress of the committee. She reported they have researched a lot of information that is now ready to be written up. She has provided the subcommittee assignments to the members.

Program Owner Comments – Barbara Chambers

Barbara reported on behalf of Tonjua Menefee. She stated they are really happy with the progress of the project committee. She encouraged everyone to keep up the good work.

Miscellaneous Issues

None

Member of the Public Comments

None

Closing

Judi closed the meeting.



**Taxpayer Advocacy Panel
SBSE Issue Committee
Meeting Minutes
August 26, 2010**

Designated Federal Official

Judi Nicholas, TAP Program Manager

Attendance

Kirsten Ball
Harlan Barnett (Chair)
Carolyn Adams-Dodds
Jo Ann Gibbons
Richard Grzebinski
Ming Ni (Minnie) Lau
Susan Lynn
Theresa (Terri) Matthews
Anne Rasmussen

Absent

David Cain
Beverly Phillips
Anne Rasmussen
John Rodgers (JR)
Thomas (Tom) Walker
Mary Jo Werner
Clifford Young (Vice-chair)

Staff

Nina Pang, TAP Analyst
Tonjua Menefee, SBSE Senior Tax Analyst

Member of the Public

Jill Mendenhall

Opening/Welcome/Announcements

Judi opened the meeting and Harlan welcomed the members and the member of the public. Harlan announced that Miya Burt-Stewart resigned from TAP and he wished her well. Nina took roll and a quorum was met.

Approval of July Meeting Minutes

The July meeting minutes were approved as submitted.

Feedback re: SBSE Research on the Small Business Outreach Study Online Survey

Harlan had asked Janice to send this out and he thanked her for her work. Harlan reminded the committee that in the Dallas face-to-face meeting, the Small Business/Self Employed (SBSE) division asked the committee to provide comments on a Small Business Outreach Study Online Survey. SBSE was seeking information on how small businesses receive information regarding tax matters.

Sub-committee Reports

Solution Saturday – Anne Rasmussen, Lead –Anne stated, she believed that her subcommittee's referral was clear and when she presented it to the Joint Committee (JC) members; they did not have any questions or comments. It was approved as written.



Judi added that the Joint Committee and TAP staff was highly complimentary of the quality of both the Solution Saturday and the Voluntary Agreements (TIPS) write-ups and the recommendations. She commended everyone who participated in these two projects.

Voluntary Agreements (TIPS) – Jo Ann Gibbons, Lead – Jo Ann provided an update to the committee on her presentation to the JC. She also acknowledged the members who worked on the project.

Harlan conveyed the TAP Chair, Sabby Jonathan’s compliments to the subcommittee, especially to Minnie for her write-up. The two write-ups received positive comments, not only for substance but also for format. So far, the Committee has completed three projects, Tax Calendar, Solution Saturday, and Voluntary Agreements. All three projects were approved by the Joint Committee without any changes.

Audit Techniques Guide (ATG) – David Cain, Lead – Harlan reported for the subcommittee since both David and Cliff were absent. The project completion date is December 1, 2010. Harlan mailed the Construction ATG to Anne and the Retail Industry ATG to Jo Ann. Jo Ann received the copy and reported that she has already started the review.

Harlan reviewed the ATG list. He asked Tonjua about the Business Consultant guide. Tonjua mentioned that IRS Counsel had requested the Business Consultant ATG not be made available, along with a few other ATGs. Harlan also inquired about the availability of the Minister and the New Market Tax Credit ATGs. Tonjua said on the list she had, the Minister and the New Market Tax Credit ATGs, were not to be reviewed.

ACTION ITEM: Tonjua will verify with Joe whether the Minister and the New Market Tax Credit will be available for review.

Jo Ann asked whether the Audit Technique Guides project would continue next year. Tonjua said that question came up when she briefed her commissioner last week. The Commissioner will leave that decision to the Director of Examination. Tonjua said there were two issues suggested for TAP 2011 projects, one was ATGs and the other was correspondence audits. Because supporting TAP is resource expenditure, the Director said he would support either ATGs or correspondence audits, not both.

Chore Payments – Susan Lynn, Lead – Susan provided an update on the chore payment project. The subcommittee will provide guidance and recommendations to the IRS in putting together an informational brochure for caregiver services. The subcommittee has gathered a great deal of information and is consolidating it for their next meeting, which will be September 7th.

Reminder: The Chore Payment Subcommittee rescheduled their meeting to Tuesday, September 7th at 9:00 a.m. Pacific Time, 10:00 a.m. Mountain Time, 11:00 a.m. Central Time, 12 noon Eastern Time and 8:00 a.m. Alaska Time. Please make a note on your calendar and plan to be on the call. If you are not able to attend, please notify us.

Program Owner Comments –Tonjua Menefee

Tonjua provided an update on the 2009 project on Forms 940/941. The recommendations involve a number of different divisions that will have to agree on the process. Tonjua will keep the committee apprised of the progress. She cautioned the subcommittee that the IRS may not implement all the recommendations but are looking seriously at them.

Tonjua also provided an update on the 2009 Cancellation of Debt project. The SBSE Commissioner asked if the staff had made contact with the stakeholders mentioned in the TAP report. That information is currently being gathered. Tonjua will meet again with the SBSE Commissioner in September, and should have more information after that meeting.

ACTION ITEM: Tonjua will follow-up with Joe, the ATGs, which SBSE agreed to work, and which ATGs were available.



Miscellaneous Issues

Harlan reviewed an email, which was sent to all members, regarding two templates, one for Area Committees referrals and one for Project committee referrals. TAP will be using both formats so they can differentiate between the two types of committees. Harlan also discussed the handling of attachments and appendices. When naming attachments and appendices, include the issue or project number in the file name.

Member of the Public Comments

Ms. Mendenhall explained that she was an enrolled agent from California and had received a Tweet inviting her to join the call. Judi explained that TAP was trying to make broader use of social media as a way to inform the public about TAP meetings.

Jo Ann explained TAP and the Area Committees. Minnie who is from California, offered to discuss the work she has done with TAP if Ms. Mendenhall was interested. Judi will email Ms. Mendenhall information regarding TAP.

Closing

Judi thanked everyone for attending and closed the meeting.



**Taxpayer Advocacy Panel
SBSE Issue Committee
Meeting Minutes
July 22, 2010**

Designated Federal Official

William J. (Bill) Mezger, Acting TAP Manager

Attendance

Harlan Barnett (Chair)
Carolyn Adams-Dodds
Miya Burt-Stewart
David Cain
Jo Ann Gibbons
Richard Grzebinski
Ming Ni (Minnie) Lau
Susan Lynn
Theresa (Terri) Matthews
John Rodgers (JR)
Mary Jo Werner
Clifford Young (Vice-chair)

Absent

Kirsten Ball
Beverly Phillips
Anne Rasmussen
Thomas (Tom) Walker

Staff

Janice Spinks, TAP Analyst
Tim Shepard, TAP Analyst
Nina Pang, TAP Analyst
Tonjua Menefee, SBSE Senior Tax Analyst

Member of the Public

Hubert Tolman

Opening/Welcome/Announcements

Bill opened the meeting and Harlan welcomed the members. Nina took roll and a quorum was met. Harlan and Bill also welcomed Hubert Tolman from Louisiana, a member of the public.

Approval of June FTF Meeting Minutes

Harlan submitted three corrections previously. Jo Ann submitted two corrections; TRAC does not have a "K" and ATIP does not have a hyphen.

DECISION: The meeting minutes were approved noting the aforementioned corrections.

Sub-committee Reports

Solution Saturday – John Rodgers, 2nd Lead – JR provided an update of what the Solution Saturday project is. He stated the subcommittee has completed their project and a draft was part of the pre-reads. The subcommittee is seeking approval from the full committee so it could be forwarded to the Joint Committee.

DECISION: The committee approved the Solution Saturday draft.

ACTION ITEM: Janice will put the report in final format and will forward it to the Joint Committee (JC) for review/approval before being elevated to the IRS Program Owners.



Voluntary Agreements (TIPS) – Jo Ann Gibbons, Lead– Jo Ann updated the committee of their last meeting, July 13th. The subcommittee reviewed their draft and provided corrections/changes. They are working on their final draft and will review it during their next meeting on August 10th. They plan to send their final draft to Janice on August 12th or shortly after. The final draft will be sent to SBSE members by email so they can seek approval (via email) and have their final report on the August 24th Joint Committee call for final approval.

ACTION ITEM: Harlan asked all SBSE members to watch for the email so the report may be approved and forwarded to the JC in time for the August meeting.

Audit Techniques Guide (ATG) – Clifford Young, 2nd Lead – Cliff informed the committee that the subcommittee will be reviewing 7 of the 88 – 100 ATGs. The ATGs were divided among the subcommittee members. The subcommittee will review the other ATGs as the IRS revises them. Harlan created a template, which the subcommittee will use for their comments. This template will be the used for reviewing all the ATGs. The subcommittee plans to send an email to all TAP members seeking assistance with the review process. They would like the members to request clients or people they know in specific industries to review and provide comments on the ATGs. They would like the volunteers to respond in 30 days. Their next subcommittee meeting will be Thursday, August 19th at 9 a.m. Pacific Time.

Bill added that he has not received a response to the numbering regime or the ability to have a “Draft” watermark put on a Word document. Bill will provide an update to the subcommittee when he receives more information.

ACTION ITEM: Harlan asked Janice to work with Cliff and David, in obtaining the other TAP members’ input on the ATGs.

Chore Payments – Susan Lynn, Lead – Susan explained what chore payments were. They met on July 15th with the Subject Matter Expert (SME). Their next meeting is scheduled August 12th. All the subcommittee members have been assigned a task, which are due back to Janice and Susan by August 6th. The subcommittee sent out a questionnaire to all TAP members, asking if they have had experience with caregiver services. Susan has received some responses to their questionnaires. Susan informed the committee that this issue is important because they are trying to determine when caregivers are subject to Social Security tax, self-employment tax, how it is reported, and who reports it.

Harlan informed the committee that Bill and Tonjua will be working together, to try to lengthen the timeframe on the Chore Payments project. It has turned into a larger project than first expected.

Program Owner Comments –Tonjua Menefee

Tonjua informed the committee to feel free to contact Martha Tobias (via the TAP Analyst) if she was not available. Martha will in turn ensure Tonjua is kept abreast of any inquiries.

Tonjua will meet with the SBSE Commissioner and Deputy Commissioner August 5th. During this meeting, they will look at where the advisory groups are and they will see if there are any additional needs the groups may have. Tonjua informed the committee if there were any additional resources needed to please make a list and send it to her.

Miscellaneous Issues

#5257 Cancellation of Debt – Harlan reviewed last year’s Cancellation of Debt issue. A copy of the referral and SBSE’s response was part of the pre-reads. SBSE provided a response to TAP, thanking the Committee for their recommendation. SBSE indicated they plan to implement recommendations submitted by the Cancellation of Debt subcommittee. Harlan asked if the TAP would receive a copy of what was actually implemented from the list of recommendations. The SBSE response letter was not specific about what will be implemented. Tonjua suggested that Karen Taylor from SBSE, speak to the SBSE Project Committee in three months, regarding what recommendations were implemented.

ACTION ITEM: Harlan asked Janice to set up a reminder in three months, for the SBSE Project Committee to have Karen Taylor speak with the Committee regarding issue #5257 and what was implemented.



Member of the Public Comments

Mr. Tolman commented that as a practitioner and enrolled agent, none of his clients who have tips (and have their returns prepared by him), have any record or any idea how much they received in cash tips. He did not know how he could obtain this information from the taxpayers.

Jo Ann provided a response to Mr. Tolman. She explained that their subcommittee focused on people who are employed by a company and are tipped, consider themselves employees and not self employed. When these employees see a practitioner or go online to create the information, which they must provide the computer, they become confused. They consider themselves employees and do not understand that they must pay their own taxes. The subcommittee is trying to help the IRS understand that these employers need to sign up for an agreement and report the tips for their employees. Many of the large corporate chains have signed up with agreements, but some of the smaller establishments have not signed up for an agreement. The subcommittee hopes the IRS will institute some of the subcommittee's recommendations.

Harlan thanked Mr. Tolman for joining the meeting.

Harlan informed the committee that this would be Bill's last meeting with the committee. He will return to his Taxpayer Advocate Service position and Judi Nicholas will return as the TAP Program Manager. Harlan and various committee members thanked Bill for his contributions to the TAP.

Cliff asked about last year's 940/941 project, indicating the committee has not received a response from the IRS regarding their recommendations.

Tonjua reported that when SBSE received TAP's 940/941 recommendations, the IRS also instituted the Internet Strategy Office and one of the ideas they are working on is having an interface for 940s and 941s. There are three offices, which will comment on that recommendation before Commissioner Chris Wagner will provide an official recommendation. The 940/941 recommendation will be signed by the SBSE Commissioner; however, he has to present it to Wage and Investment (W&I) before making any final determinations. Back in December, the specialty tax function, which handles 940s/941s, endorsed the recommendations, but there are others reviewing them as well. Tonjua added that if they do not have a response at the end of the month, she would bring it up to the SBSE Commissioner.

ACTION ITEM: Harlan would like TAP staff to follow-up on whether SBSE has a provided a response to the 940/941 project.

Closing

Bill closed the meeting.



**Taxpayer Advocacy Panel
SBSE Project Committee
Face-to-Face Meeting Minutes
June 28 – 29, 2010
Meeting Location
Westin City Center
650 N. Pearl St.
Dallas, TX 75201**

- Monday, June 28, 2010
- Tuesday, June 29, 2010

Designated Federal Official

William (Bill) Mezger, Acting TAP Manager

Attendance

Harlan Barnett, Chair
Tom Walker
Anne Rasmussen
Carolyn Adams-Dodds
Clifford Young
Jo Ann Gibbons
David Cain
Richard Grzbinski
Theresa Matthews
Susan Lynn
Mary Jo Werner
Minnie Lau
Kirsten Ball
John Rodgers
Beverly Phillips
Miya Burt-Stewart

Staff

Steve Berkey, TAP Senior Analyst
Janice Spinks, TAP Analyst
Kymberley Axtell, TAP Secretary

Guest

Joe Guillen, SBSE Senior Tax Analyst

Monday, June 28, 2010

Opening/Welcome/Announcements

Bill opened the meeting and Harlan welcomed the members. A quorum was met for the meeting.

Introductions

Members introduced themselves and shared the number of years of experience in their respective area of expertise.

Approval of April 22, 2010 Meeting Minutes

The meeting minutes were approved as submitted.

Review of Project Timelines

Harlan reviewed each project and the expected target completion dates.

- Solution Saturday = 9/1/2010



- Volunteer Agreements (TIPS) = 9/1/2010
- Audit Technique Guides (ATG) = 4th Quarter 2010
- Chore Payments = September 2010

Program Owner Opening Comments

Tonjua Menefee, SBSE Program Analyst

Phyllis Grimes, Manager Stakeholder Liaison

Phyllis joined the meeting via tele-conference to touch base with the committee and to let them know that she is staying abreast of what is going on with the projects. She informed the committee to let her know if there is anything she needs to do to support the group. Overall she is pleased with the way things are progressing and thanked the committee for the work being done on a monthly and daily basis.

The floor was opened for comments/questions of Phyllis; Subcommittee Chairs were asked to provide comments;

- **TIPS, Jo Ann Gibbons** – Jo Ann thanked the program owners for their commitment to the projects and indicated the input received to date has been very helpful
- **ATG's, David Cain** – David indicated the subcommittee has a better understanding of the direction they are going and appreciates the support they have received to date
- **Solution Saturday, Anne Rasmussen** – Anne indicated they are hoping for guidance as far as what is needed from the team...she asked if someone would be available to assist them...Phyllis indicated there will be support available for the group and she would secure an individual to discuss issues with them during the breakout session Phyllis indicated they are looking at possibly doing some kind of event in the Gulf Coast for taxpayers affected by the oil spill and would like to continue guidance from the committee
- **Chore Payments, Susan Lynn** -- Susan stated they are just getting started on the project and so far have pulled some related tax law information for review...they will need a Subject Matter Expert (SME) who is versed on health care issues...will need someone as soon as possible...it was indicated that Joe Guillen is a SME for this issue
- **Other Comments** – Steve commented for headquarters office...members are very happy with the projects this year...Shawn will be reaching out to begin identifying next year's projects

Phyllis indicated Joe is a great resource for all of the projects

Chore Committee – Susan indicated the IRS wants input from tax preparers – issues with care givers, people who hire caregivers people who take care of elderly/handicap, are they sub-contractors etc. Susan asked if anyone has experienced any problems with their clients to let her know

Tom indicated hospice has nothing in writing in relation to chore payments and they may want to look into this

Meeting Project Subcommittee Expectations

Bill indicated he expects progress toward their goals

Harlan indicated he has prepared information outlining the timelines for each project; this information was shared previously

Break Into Subcommittees

Each of the subcommittees met in their respective groups to discuss their projects. The subcommittees were allotted seven hours of meeting time.

Meeting notes were taken in each of the respective groups. Staff assignments were as follows;

- Audit Technique Guides (ATG's) = Bill Mezger
- Voluntary Agreements = Steve Berkey



- Solution Saturday = Janice Spinks
- Chore Payments = Kymberly Axtell

Tuesday, June 29, 2010

Sub-committee Reports

Audit Techniques Guide (ATG) – David Cain – David provided the following information in relation to their meeting;

- They have established which guides they are actually working
- They have six they are actively working – they have nine parked waiting for new team members...there are 40 on website
- They have asked for the guides in word format for ease of editing
- Harlan wrote up a report on the guide he reviewed – Harlan’s write up on Wine Industry was reviewed by the committee
- They anticipate reviewing the guides as being a potential ongoing process
- They are looking at the Farmer guides which encompasses 7-8 guides...they will recommend they be separated rather than combined
- They had difficulty deciphering the date the guides were last updated
- They are giving them out to the specific industries for input...they will draft a letter on TAP letter head identifying the panel
- They anticipate being done by the end of August with the six and will then pick up the other nine
- They believe that once they get the guides assigned they will solicit feedback from all panel members
- Anyone with input about a particular guide can send information to the subcommittee

Voluntary Agreements (TIPS) – Jo Ann Gibbons

Jo Ann provided the following information in relation to their meeting;

- Jo Ann reiterated the goal of the project – they looked at each agreement for good and bad information; they are prepared to make recommendations
- **TRAC** – Tax reporting – will recommend they continue with this agreement – they received good feedback from those that use this
- **ATIP** – They like many aspects of the guide – they have taken the positive elements and got rid of the negative – will recommend a name change to “Easy Track”
- **TIP Rate Determination Agreement** – They will recommend this one be discontinued
- **Form 8027** – used by employers – IRS should figure out how to use this form to increase compliance
- **Next steps** – Minnie is writing the referral and has a good start on the document ...during the July teleconference they will have some pre-reads and will have their last call in August – they should have a final document in August
- They will be adding an education aspect to focus on employees in addition to the employer – there is a gap between what employees understand and what the employer does

Solution Saturday – Anne Rasmussen

Anne provided the following information in relation to their meeting;

- The group came up with a proposed solution for the Solution Saturday project
- They answered all of the questions presented by the IRS
- They will present a final draft at the July meeting

Chore Payments – Susan Lynn

Susan provided the following information in relation to their meeting;

- Susan encouraged anyone on/joining the team to attempt to participate on future calls
- Panel member will get an email from members asking for input – they will compile all of the information – they need as many examples as possible –will ask for a reply by July 13th



- They are charged with coming up with a list of agencies – Kirsten came up with a great list to start with; they plan to add to the list

Travel Vouchers

- Kymberly passed out travel vouchers to the members and asked that they be returned before leaving the meeting...expense reports can be sent to her separately

Miscellaneous Issues

Harlan reiterated the meeting times

- SBSE – 4th Thursday's @ 9:00 AM PST
- TIPS – 1st Wednesday's 8:00 AM PST
- ATG's – 3rd Wednesday @ 9:00 AM PST
- Solution Saturday will not need any further meetings

Other items of interest

- The group wished Dick G. well as this will be his last year with TAP
- Special thanks to Joe G. for his support and attendance at the meeting
- Joe expressed appreciation to the group for the work being done
- Steve indicated this was a great committee – tremendous work on the five projects
- Steve indicated there was another project that was brought to the committee; SBSE Research is going to be conducting a survey to small business owners and would like the SBSE Project Committee to review the survey and provide feedback on the questions/content before it is disseminated to the general public...they would like feedback by July 14th...Janice will send out an email to solicit information and will in turn compile the feedback to be sent forward to the program owner
- Steve reiterated to the group that when doing research, when there is a need to reach out to SME, members should go through the program analyst who serves as a liaison with the IRS – the rationale for this is that IRS has specific individuals they would like us to work with and it keeps analyst in the loop...once panel members identify the need, staff will identify the person to address the need
- Joe asked that they plan ahead and they (SBSE) will do their best to secure the appropriate individual to work with the panel

Program Owner Input

Melanie Partner joined the meeting via teleconference

- She thanked Joe for his work and for stepping in at the last minute
- She indicated Phyllis Grimes is pleased with the panel's work as well
- Harlan provided a quick update of each of the projects and the status of each for Melanie's benefit....Harlan stated he feels good about the progress made at the meeting
- Melanie informed the panel to let her know if there was anything needed from her office staff

End of meeting assessment and input

- Panel members were asked to complete a survey assessing the meeting

Closing – Bill closed the meeting



**Taxpayer Advocacy Panel
SBSE Issue Committee
Meeting Minutes
April 22, 2010**

Designated Federal Official

Judi Nicholas, TAP Manager

Attendance

Harlan Barnett
Jo Ann Gibbons
Clifford (Cliff) Young
Anne Rasmussen
David Cain
Susan Lynn
Kirsten Ball
Teresa Matthews
Thomas (Tom) Walker
John Rodgers (JR)
Ming Ni (Minnie) Lau

Absent

Mary Jo Werner
Dick Grzebinski
Miya Burt-Steward
Carolyn Adams-Dodds

Staff

Janice Spinks, TAP Analyst
Kymberly (Kym) Axtell, TAP Secretary

Opening/Welcome/Announcements

Judi opened the meeting and Harlan welcomed the members. Kym took roll and a quorum was met. Harlan announced that Area 6 had a resignation and alternate Beverly Phillips has replaced her. Beverly will be joining the SBSE Project Committee; she will join ATG Sub-committee.

Approval of March Meeting Minutes

A change was noted to Teresa's last name; no other changes were noted.

DECISION: The meeting minutes were approved noting the aforementioned correction.

Sub-committee Reports

IRS Tax Calendar – Susan Lynn, Lead – Susan stated the subcommittee has completed their project and the final report has been sent to the TAP Joint Committee (JC) for review/approval before being elevated to the IRS Program Owners.

Judi indicated that once the JC approves the referral, staff will send the final version to Tonjua to forward within her organization.

Solution Saturday – Anne Rasmussen, Lead – Their project is on hold until the project owners let them know how to proceed with the project. There are some definitions they need to look into and more information is needed. They are waiting for clarification from Subject Matter Experts (SME's) before moving forward.

ACTION: Tonjua will confirm the timeframe for receipt of the information. Harlan asked for the information by 5-5-10 so the subcommittee can move forward.



Voluntary Agreements (TIPS) – Jo Ann Gibbons, Lead– Jo Ann reiterated the project goals. Last month they had two meetings because they had not received the requested information in time for the regular meeting, which caused them to reschedule. The second meeting held was more productive; Joe was on the call and was able to clarify some information in the pre-read documents.

Next Steps - They will meet May 5th and will analyze the reports they have available. During this meeting they will put together an outline regarding what will be covered during the face to face meeting. The focus is to look at the agreements and re-write them or give suggestions on how to promote compliance. Another area of focus is to look at whether or not employees understand the impact of agreements.

Audit Techniques Guide (ATG) – David Cain – The group had to reschedule their meeting, which was April 15th. They are waiting for a couple more guides, which are forthcoming. There is a couple that Tonjua is trying to get from the IRS.

JR asked about the guide he volunteered to review (Fisheries). Judi indicated we are still waiting for this guide as it is one that is under review by Council. Those under review will be forwarded as soon as we receive them.

Tonjua indicated there are three ATG's under review by council; Fisheries, Attorneys, and Architects. Once they are reviewed by Council we will have access to them.

Harlan reiterated that he will be adding Beverly to the ATG subcommittee and since the Calendar Project is complete, Susan Lynn has joined the TIPS Subcommittee; Kirsten Ball and Miya Burt-Stewart will join the Solution Saturday project subcommittee. David indicated he will send his overall comments out to the group and welcomed feedback. Harlan indicated he will review the ATG for Wine Industries and will provide feedback accordingly.

Program Owner Comments – Tonjua indicated the feedback sent to the calendar team has been reviewed and distributed they are working on coming up with a deadline as to when they plan to incorporate information.

Program manager over TIPS has some additional outreach information he wanted to present to the group...a soft notice that he wants to send out and he would like the group to review it and provide feedback.

Tonjua indicated she has not heard much from ATG folks; she asked for patience as they get the information.

Miscellaneous Issues

Face to Face (FTF) Meeting – Harlan reiterated the travel days, which are Sunday & Wednesday; we will meet on Monday and Tuesday (full days). Harlan would like to have a full committee dinner Tuesday. Tom will coordinate a tour of the Dallas Cowboys Stadium for one of the evenings.

Harlan asked members what they expected to get out of FTF meeting; following are the various responses;

- Teresa stated she would like to have time with the ATG group and is looking forward to being able to fully participate in the process
- David stated he would like to see where we are on each of the projects – good review of where we are and where the Project Committee is going for the balance of the year and refine schedules for remainder of the year
- Kirsten would like to hear the updates on the projects and see where the Project Committee is going for rest of year
- Jo Ann stated since she was unable to attend last year due to being ill, she just hopes that she will not be ill and able to attend
- Susan stated she would like to get to know the other people in the group and she is interested in the ATG issue and would like to know more...she is looking for Tom to orient us to the area



- Anne stated she would like to see Solution Saturday wrapped up and complete
- JR stated he would like to get the Solution Saturday project wrapped up as well ...between now and the time of the meeting he would like to see some accomplishments from the group
- Tom stated based on the success of last year's meeting, he just wants to see another successful FTF meeting
- Cliff stated he would like to see all of the plans come together
- Judi stated she shares all of the comments voiced...she is expecting to have a productive meeting and hopes to see groups leave with completed projects...Judi stated what will occur is there will be a 1/2 day opening with an overview of the projects from the Leads, an update on where they are and then spend an entire day working and then came back together for reports on next steps. Tonjua is checking on whether or not the SME's will be joining in person or via teleconference
- Harlan indicated his expectations are to get to know everyone better and build a rapport...he sees us having a great meeting and is looking forward to touring the stadium

Judi asked that during the May subcommittee meetings that there be discussion about the agendas for the FTF. She would also like the groups to discuss whether or not they would like to hold their regular meetings in June since we will be having the FTF in June; or have them later in the month.

ACTION: Staff will ensure this is on the agendas for May.

Judi advised members that they will be hearing from Kymberly in mid-May regarding travel arrangements.

Harlan advised that Dick Grzebinski will be the second lead for Jo Ann's, JR is the second lead for Anne, and Cliff is the second lead for David.

Judi thanked everyone for their time and for a productive meeting. The meeting was adjourned.



**Taxpayer Advocacy Panel
SBSE Issue Committee
Meeting Minutes
March 25, 2010**

Designated Federal Official

Judi Nicholas, TAP Program Manager

Attendance

JoAnne Gibbons
Harlan Barnett, Chair
Carloyn Adam-Dodds
Susan Lynn
Kirsten Ball
Dick Grezbinski
Clifford Young
Ming Ni (Minnie) Lau
John Rodgers (JR)
David Cain
Miya Steward-Burt

Absent

Teresa Matthews
Anne Rasmussen
Mary Jo Werner

Staff

Janice Spinks, TAP Analyst
Nina Pang, TAP Analyst
Kymberly Axtell, TAP Secretary

Opening/Welcome/Announcements

Judi opened the meeting and Harlan welcomed the members. Nina took roll and a quorum was met.

Approval of February Meeting Minutes

The February meeting minutes were approved as submitted.

Sub-committee Reports

2010 IRS Tax Calendar – Susan Lynn, Lead

Susan provided the following information in relation to their project;

Susan advised everyone that the information received as pre-read was a summary of all of the different sessions and breakout topics. They recently received the referral form and the subcommittee will meet to discuss how to compile the information into the final format to present to the Program Owner.

The Tax Calendar is IRS Publication 1518; for the Small Business Self Employed population. The main thing the program owner wanted them to do was to look through the calendar and suggest ways to make it better. Additionally, what should they do with the monthly topics, the reminders, should the calendar be electronic only or should they continue printing it as well? They were asked to look at the 2011 calendar theme and provide feedback about that as well. This issue was just recently brought to the subcommittee's attention. They have folded this into their project and will address it in their final report.

In reviewing the calendar the approach they took was to divide the it up into portions and each member of the subcommittee was charged with providing feedback on their respective section.



The Program Owners had the opportunity to review the initial draft and has agreed to accept the proposal in the format presented. They have been on calls and were able to work with the subcommittee in making recommendations.

One of the main recommendations they will relate to whether to keep providing printed copies or do electronic versions only. They didn't do a formal survey but they did poll IRS employees, tax practitioners, the general public and panel members etc. The overwhelming response was to continue printing the calendar and print more copies if it's within budget constraints.

The other main recommendation deals with distribution of the calendars. There is a three tier system for distribution.

- Internally within the IRS they request how many they will need based on how much outreach they think will be conducted
- Other Stakeholders would be Small Business Administration and Small Business Development Centers who can request large quantities based on their outreach projections
- Tax Practitioners and other individuals who write in and ask for a certain number of copies

In their report they have different recommendations on how to handle the three tiers. They noted that the calendar does not make reference to the TAP. They hope to include a reference to the TAP and how taxpayers can make their voice heard.

Each call was supported by TAP staff and the Program Owners. Whenever they had questions Tonjua and her team provided the information so that they could make informed decisions.

They noted several web links that are not operable, which was pointed out to the Program Owners so they could address this right away.

They made suggestions on how information regarding due dates could be enhanced and more visible. Kirsten reviewed all of the links and did a great deal of research. She has made a lot of very good comments and suggestions about little things that can be tweaked for end-user; Small Business and Self Employed people.

They are recommending that IRS put requests for calendars earlier in the year.

They didn't review the Spanish version; however they spoke to an IRS employee that reviews the Spanish version.

Questions/comments regarding the project

Jo Ann asked if there was a tickler note for re-order on the calendar to alert taxpayers when/how to order.

Response: Currently there is not; however, they will take this into consideration.

Tonjua suggested they include the number of extra calendars they propose be printed.

Tonjua asked what would the reference to TAP look like. She advised Susan to specify this in the report; in addition to where the information should be located.

Judi indicated there is standard language for promoting TAP. She will get that information and provide it to Susan.

Tonjua mentioned the recommendation about a 14-16 months calendar. She noted that they ran into problems with changes in tax forms. She wanted to know if this would lend itself to just an online version or a mini print for mid-year changes.



Response: Susan indicated in the report they noted to relate this to the electronic version and include January at the least.

It was suggested that they replace the “green thumb” page which appears to be just a filler page. Tonjua asked about the changing color of font (using blue/black ink) she suggested they cite a source to make the recommendation stronger.

Tonjua agreed to extend the due date of the final report to allow time for JC review.

DECISION: The committee approved of the IRS Tax Calendar information as presented at this point. The subcommittee will complete a final draft for submission to the Program Owner.

**Solution Saturday – Anne Rasmussen, Lead
JR provided an update on the project on behalf of the subcommittee**

Solution Saturday is an event where the IRS will set up convention type session where taxpayers can come in for tax assistance on specific issues and work directly with an IRS employee. They are looking to improve the marketing and the results of these sessions. The subcommittee is looking into how the IRS decides which cities they are in, how they market the program etc. They have gathered a lot of information to recommend various cities and the best way to market the program. They have asked IRS and TAP staff for demographics, where the most Schedule C filers are located, where particular collection issues more prevalent than other cities etc. They are trying to narrow down demographics to best isolate the better cities to attend.

JR indicated he happened upon an event in Alaska that he thought was a Solution Saturday. As it turned out, the event was called “Super Saturday” and is tailored to low income taxpayers to get tax returns filed.

One recommendation is to change the name so that it does not attract the wrong audience. The project is on-going and they will be able to make there slated due date.

Voluntary Agreements (TIPS) – JoAnne Gibbons

Their issue is to increase voluntary compliance and reduce the tax gap. The IRS would like them to do that through education opposed to enforcement. Their focus is to review the agreements currently in place and find out if taxpayers understand them, what happens if they fail to comply and whether employers are participating in the way they should to get employees on board and what are the alternatives. They have been gathering information from Subject Matter Experts (SME’s) Joe Guillen and Dan Lauer. Dan was very helpful in providing insight/perspective on the issue. Next month Dan and Joe should have all of the information they have requested.

After their next meeting they should be ready to task out assignments among the subcommittee. JoAnne indicated because they are behind in gathering data and information she is not sure whether they can meet any particular deadline; this could be a very lengthy process. JoAnne indicated they should have a better idea of when they can complete the project after their April meeting.

Audit Techniques Guide (ATG) – David Cain, Lead

David indicated they have a goal to finish the project by the end of the year but they would like to complete it sooner. There is a lot of information available, which they are in the process of reviewing. There are still a few guides unavailable, which they are trying to secure. They have received hard copies of several guides, which have been distributed to various industries for feedback. They will await comments and in the meantime the subcommittee members will review the pages they each have been assigned. There are more they need to assign to the subcommittee members. They are currently working on the priority guides.

They have distributed them to the public for feedback on how useful they think the guides are. Once the feedback is received they will focus on addressing the four points the IRS asked them to address.



There are more that need to be reviewed and they hope to be done with this process in the next two-three months.

Miscellaneous Issues

Harlan asked that preliminary information is sent to Tonjua and her team so they are tracking where we are.

Program Owner Comments

Tonjua asked the committee if they would ever want to work five projects at once again. The overall consensus was that this has not been a problem.

Kirsten asked to participate in a Solution Saturday event behind the scenes in Salt Lake City. Tonjua informed her she was working with someone that she could work with behind the scenes.

Tonjua indicated if she or any of the other program owners are not available, feel free to contact Phyllis Grimes or Melanie Partner; they are both very good at getting the panel any information/resources they may need.

Jo Anne indicated she would be happy to review the ATG for business consultant groups. However, she can't access it on line and asked someone to send it to her.

Judi indicated there was no assignment for business consultants. She asked Tonjua to see if she could get a copy of the guide for business consultants and forward to Janice to send to JoAnne.

JR volunteered to review guides as well; the two suggested for him to review were Alaska Commercial Fishing/Catcher Vessels/Processors and Brokers.

ACTION: Nina will locate the guides for these and send them to JR.

Judi updated the spreadsheet to show which members are assigned to the guides for review.

Harlan indicated that once the TIPS & Tax Calendar Subcommittees have completed their projects, those members will be grafted into the other groups.

Closing

Judi thanked everyone for their participation and closed the meeting



**Taxpayer Advocacy Panel
SBSE Issue Committee
Meeting Minutes
February 25, 2010**

Designated Federal Official

Judi Nicholas, TAP Manager

Attendance

Richard (Dick) Grzebinski
Jo Ann Gibbons
Harlan Barnett
Kirsten Ball
Ming Ni (Minnie) Lau
Carolyn Adam-Dodd
Thomas (Tom) Walker
Anne Rasmussen
Susan Lynn
Teresa (Terry) Matthews
Clifford (Cliff) Young
John Rodgers (JR)
David Cain

Staff

Janice Spinks, TAP Analyst
Nina Pang, TAP Analyst
Kymberly Axtell, TAP Secretary
Kim Lawson, Program Owner

Absent

Mary Jo Werner
Miya Burt-Stewart

Opening/Welcome/Announcements

Judi opened the meeting and Harlan welcomed the members. Nina took roll and a quorum was met.

Approval of January Meeting Minutes

Harlan asked the Leads to ensure they review their respective draft sub-committee meeting notes to ensure the information is complete. Going forward, these documents will be part of pre-read and he also wants to make sure the Program Owners are receiving up to date information.

Janice indicated she made the following changes to the January meeting minutes.

- Under Miscellaneous Issues the spelling of Jo Ann's name was corrected.
- The spelling of Minnie's name was corrected on the attendance list.

DECISION: The meeting minutes were approved noting the aforementioned corrections.

Sub-committee Reports

IRS Tax Calendar – Susan Lynn, Lead

The sub-committee held a meeting on February 23rd. The draft meeting notes were not available. The calendar was divided among the group for individual review. From this, a 10 page draft summary of potential recommendations has been prepared. This information has been shared with program owner and they are waiting for a response before proceeding. They anticipate having a response by the time of their next meeting. They are also waiting for feedback from the program owner regarding the deadline for their final report/recommendations.

Kim stated she is part of the calendar team and saw the draft and found the information to be quite thorough.



Harlan asked for the 10 page summary to be posted for review by the full committee. Judi indicated staff will include it with the draft meeting minutes when they are posted on TAPSpace.

Solution Saturday – Anne Rasmussen, Lead

Information was sent to committee members suggesting cities and dates of potential events. The focus is on cities with the highest Unemployment rates. They are waiting to hear from other subcommittee members before proceeding.

Harlan asked for a copy of the information that was sent to retain for his records.

Voluntary Agreements (TIPS) – Jo Ann Gibbons, Lead

The subcommittee requested Joe’s assistance with statistics. He was able to obtain some information, which he provided on their call in January. He was not able to get most of the data that is needed; however, he is still working on trying to obtain the information and hopes to have it for their March meeting. There are certain questions they need answered and this information will help guide them in making recommendations.

The documents contain a lot of general information and they are reviewing the items from the employee/employers perspective in terms of making suggestions on how to make them more user-friendly. They believe if the document is easier to decipher then perhaps businesses will be apt to use them. Tonjua is also providing input but without her commentary they can’t say much at this point. This project could be a long process.

Judi stated they pulled out all of the action items for Joe and sent them to Tonjua so that he can come to the meeting prepared.

Audit Techniques Guide – David Cain, Lead

They had the IRS prioritize the guides they wanted a response to and have divided them up among the team, 3 each. The members will report on their findings at the next meeting. They have discovered that there are 2-3 guides unavailable on the website. Some of the guides are up to 200 pages and they have asked for copies from the program owner in order to take them out to the community for feedback. They anticipate having all of the guides reviewed by their next meeting. The group is still in the information gathering process and they expect to work the project to the end of the year.

Program Owner Comments – Kim Lawson

Kim stated Tonjua asked that she inform the committee that everything seems to be working well at this time. They are pleased with the progress that is being made on the respective projects.

Harlan indicated there is a lot of good preliminary information and asked that the leads ensure Tonjua and her staff are kept abreast of what is being done.

Miscellaneous Issues

Face to face Meeting (FTF) Location – Judi stated she sent an email to everyone that our location is Dallas, which had the lowest cost projections. We will be staying at the Westin in uptown; they will provide complimentary meeting space. In April we will begin conversation about the respective agendas. The sub-committees will be asked to use their May meeting to plan their FTF meeting agenda. In late April/early May, Kymberly will contact members about travel arrangements.

Tom informed the members to begin thinking about evening activities so that he can plan accordingly, especially in relation to the stadium. He will need to know how many would like to tour, and what kind of transportation needs there will be. Judi stated this will be included on the May meeting agenda.

Issue Projects - Judi stated there has been a change in forwarding issue projects. This has come about as a result of updating the TAP Charter. As it stands now, the projects are being forwarded directly to the IRS and this is in violation of the Advisory Committee Act. Going forward, all Issue



Committee Project recommendations will need to be approved by the JC, which is now reflected in the charter. To keep this from being onerous on the JC, as recommendations are perfected they will be posted on TAPSpace for review and conversation in the JC. During the JC meeting, there will be a consensus poll to approve the recommendation. One reason for the consensus poll is that the conversation has to be in the public eye and captured in the meeting meetings which goes on the public website. This change should not interrupt the process.

Steve will work up a format for issue committees to submit project recommendations. The goal is to make this transparent.

The Tax Calendar subcommittee's report will be a good test since they will make recommendations before any of the other groups.

Harlan stated if there is anything he can do to assist with the subcommittee projects please let him know.

Harlan asked the new members how they are doing;

- Minnie stated the TAP is treating her fine
- Teresa stated staff has done a wonderful job assisting her in obtaining the ATG that were not on the website
- David stated he regrets that tax season is getting in the way of his contributions; he plans to do better after tax season is over

Cliff stated everyone is going along well; everyone is energized, which is good.

Closing – Judi stated leads are doing an awesome job seeing their projects through. The reports are wonderfully brief; however, we are getting all of the necessary information needed. Judi thanked everyone for their input, thanked them for a nice job, and adjourned the meeting.