



## 2003 Meeting Minutes Area 1

- December 23, 2003
- November 25, 2003
- October 28, 2003
- October 4, 2003
- September 23, 2003
- August 26, 2003
- July 22, 2003
- June 20-21, 2003
- May 27, 2003
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### **Area 1 Committee Meeting Minutes December 23, 2003 Teleconference**

#### **Opening of the Meeting**

Chair Grimaldi opened the meeting at 11:02 A.M. by welcoming the members to the meeting and thanking them for their participation during this busy week.

#### **Roll Call**

#### **Panel Members Attending**

- Aimee Brace, NY
- Elizabeth Brodbine-Ghoniem, MA, Vice Chair
- Walter Fish, NY
- William Gedge, CT
- Peter Gorga, Jr., NY, DFO
- James Grimaldi, NY, Chair
- Catherine Kelly, ME
- Paul Nagel, NY
- Shamsey Oloko, NY
- Eileen Shuman, VT
- Charles Silva, MA

#### **Panel Members Absent**

- Diane Mignano, RI

#### **TAP Staff Attending**

- Marisa Knispel, TAP Program Analyst
- Audrey Jenkins, Acting TAP Program Manager



## Meeting Minutes

The October 28, 2003 minutes were officially approved. The November 25, 2003 minutes were also approved pending the change indicating, The October 28, 2003 minutes were discussed, instead of approved.

## Proposals to Elevate

Nagel's and Brace's proposal to add a statement to all IRS forms, publications and printed material to provide taxpayers the opportunity to offer suggestions on improving the IRS by contacting the TAP was discussed. Nagel said that the Area 2 Committee also had this issue under consideration. Area 2 Chair Meyer told Nagel that the Committee felt that the addition of a statement about the TAP to all IRS printed material might conflict with the independence the TAP wants to reflect; so, they dropped the issue. Silva noted that problems to consider with this proposal are 1) the funding available for the printing expense of adding the statement and 2) the funding of the TAP organization in the future. Since currently we have funding problems, we have no assurance that the TAP will exist in the near future, he said. Gorga added that funding problems are common to all IRS organizations. Shuman noted that as long as Congress mandates the IRS to partner with citizen organizations to act as focus groups, the TAP will exist. Discussion ensued on how to refer to the TAP in the statement. Since we want to reflect our independence from the IRS and our funding is separate from the Office of the Taxpayer Advocate, we should advertise ourselves as a "group of citizens named the Taxpayer Advocacy Panel", some members said. Although all members concurred that we should assert our independence, no one could agree on how to describe the TAP in the statement. After a lengthy discussion, Nagel said that in the interest of space, the statement must be short. Ghoniem added that since the proposed statement suggests that taxpayers contact the TAP's website, once in the website the taxpayer will know who the TAP's members are and the mission of the organization. Grimaldi agreed with Ghoniem and suggested to elevate this proposal as written. Consensus was achieved. Knispel will elevate proposal to the Joint Committee.

Next, Grimaldi discussed his recent proposal on the Electronic Federal Tax Payment System to extend the period to access payments made through this system to thirty months. All members moved to elevate this proposal to the Joint Committee.

## Subcommittee Reports

Financial Literacy- Grimaldi reminded the members that in an email dated December 16th, Knispel shared a link to the Fair Credit Reporting Act which Congress recently passed into law and includes financial literacy and education improvement. Grimaldi also said that he has discussed this lingering issue with the Joint Committee and asked for their recommendations on the subject - as he is currently partnering with Brooklyn Borough President to improve financial literacy in New York City (NYC). The Joint Committee recommended the use of the IRS website as a teaching tool. Grimaldi added that in two weeks he will also be meeting with a NY State Senator from Queens to discuss this issue. Gorga suggested two other ways to approach the issue in NYC: 1) contact the National Education Association (NEA) and 2) contact Mayor Bloomberg's Department of Education and the Teachers' Union to suggest that the IRS educational curriculum be implemented along with the public schools' curriculum. These organizations may assist in disseminating information on the IRS's website and curriculum. Ghoniem noted that the Multilingual Initiative Issue (MLI) Committee is working on the financial literacy issue for English As A Second Language (ESL) by recommending that the IRS partner with the Department of Education to reach ESL population nationwide. Grimaldi added that the Brooklyn Borough President's agenda includes ESL literacy since Brooklyn is a borough with a multicultural population. Ghoniem invited Grimaldi to attend a MLI subcommittee teleconference at 1:00 P.M. today and will email him some information on this subcommittee's recommendations.

EITC Examinations- Low Income Tax Clinic attorney Fred Arriaga prompted this issue. Kelly had volunteered to be part of this subcommittee but she needs direction from Grimaldi on how to approach it. Grimaldi will contact Arriaga to discuss the issue at length and get a list of the problems he encountered with the IRS. Kelly recommended that the issue with EITC examinations be studied from the practitioner's point of view. She suggested looking into the tax preparers' EITC Toolkit. There



might be an area of the toolkit, she said, that Arriaga may consider is worth improving. Kelly will then expand on Arriaga's suggestions with a proposal. Grimaldi presumes that the biggest problem with EITC examinations is the documentation that the IRS requests as proof of claim. For instance, how do you prove relationship?, he said. Kelly told him that the EITC Issue Committee made recommendations to the IRS on Form 8856, Qualifying Child Relationship Statement. Grimaldi promised Kelly to study the EITC Toolkit and the issue of determining relationships. Knispel stated that the issue of proving the EITC claim and documentation required to prove a claim is an issue for the EITC Issue Committee, not for the Area 1 Committee. Knispel explained that she understood Arriaga's complaint to be one of non-communication between the IRS and the taxpayer or representative. Gorga and Nagel agreed. All members concurred that any recommendations made by the Area 1 on the issues of documentation and proving relationship be referred to the EITC Issue Committee. Grimaldi will follow up by contacting Arriaga to clarify his issues of concern, share these issues with all members, and consequently the Committee will agree on an action plan. Shuman volunteered to join this subcommittee.

### **Follow-Up Issues**

**Addressing Correspondence To "Deceased" Taxpayers** – This issue originated from a taxpayer who called the TAP's toll-free line. The call was registered on the TAP's database. Knispel researched this issue with the Brookhaven and Andover Service Centers correspondence units and Brookhaven's and local examination units. She sent all members a couple of emails detailing her findings. Knispel explained that correspondence units would not address the deceased taxpayer, only the surviving spouse, while the examination unit will address the deceased with the word "deceased" in the correspondence. The procedure has legal ramifications for joint tax returns and safety issues for identity theft protection. Knispel believes this was an isolated incident of the IRS contacting the surviving spouse via correspondence due to an examination of a joint tax return. Gorga added that the IRS is under obligation to address both spouses on the tax return when an examination is involved. Oloko understands the possible legal reasons why the correspondence is addressed in such manner. Fish added that this taxpayer neglected to provide the TAP with a correct phone number or other means to reach her and clarify her situation; she may have been a disgruntled taxpayer. The members agreed to drop this issue.

**Training For "Toll-Free" Assistors** - This is also a referral from the TAP's database dealing with a taxpayer who called the TAP's toll-free line to complain that the IRS should not have trainees staffing the IRS's toll-free line and to suggest that the IRS does not outsource this phone-line. Knispel provided the members with her research findings on these two issues via email. Shuman remembered the information provided and according to it, the taxpayer's situation seems to be an isolated incident. Gorga agreed. A couple of members could not recall the information provided by Knispel and asked she send the email again if possible. Grimaldi suggested to drop the issue and Shuman asked that it be placed in the parking lot for a certain amount of time in the event the situation occurs again.

**Outsourcing the "Toll-Free Line"** - Knispel provided information on the outsourcing of the IRS toll-free line in the same email as the one above. Knispel will send a copy of the email again for the benefit of those who did not read it. Ghoniem said that the issue with outsourcing is one of security. Grimaldi said that is similar to the next issue of consideration: Procerius, Inc.

**Tax Voice Technology** – Regarding Mr. Knox's presentation at the October 2003 Area 1 teleconference about the use of this technology to automate the receipt of tax account information by taxpayers; Mr. Knox was referred to the IRS' procurement function which could more appropriately address the technology he was offering the Service.

**Form 9465** - This form, used to request an installment agreement with the IRS, does not mention the addition of penalties and interest to the tax liability, Kelly said; only its instructions do. The Form should incorporate an explanation that penalties could be added to the liability and so will interest. Gorga concurred and said that this explanation should be included in any form where the taxpayer enters into an agreement with the IRS such as the Form 433D. Although she referred this issue to the



Committee, Kelly explained that she would be unable to dedicate time to work on this or any issue during the next three months. Meanwhile, Fish read Form 9465 during the meeting and said that line 11 of the Form does state "Make your payments as large as possible to limit interest and penalty charges". Nagel added that this statement is also printed in bold letters. Kelly apologized; she may have used an old revision at the time she referred this issue. Consequently, members decided to drop the issue.

Automatic Six-Month Extension To File For Individuals – Fish and Grimaldi have heard that the IRS is looking into making this automatic extension possible. Grimaldi will research the information and share it with all the members.

Health Insurance Deduction For Employees With No Insurance – Shuman will continue working on this issue of making the deduction available to anyone who pays for their own health insurance whether they are self-employed or not. Shuman will formulate a proposal on this legislative issue and the Committee will refer it to Systemic Advocacy.

Form W-4 – Shuman will continue working on the employers' responsibility to assure that employees name in Form W-4 matches the name as it appears in their Social Security Card. Shuman asked Gedge if he ever presented this issue to the Payroll Issue Committee. Gedge said he never had the opportunity and he is no longer a member of this Committee.

### **New Business**

Ghoniem stated that the new regulations for ITIN (Individual Taxpayer Identification Number) applicants have caused consternation in the community. Grimaldi explained that the IRS wants those seeking an ITIN to show a federal tax purpose for obtaining it. So, those applicants claiming that they need the ITIN to file a federal income tax return will have to attach the return to their application. Ghoniem added that the tax professionals are having issues with these requirements. Silva volunteered to work with Ghoniem on this issue when he learns more about the topic. Ghoniem will summarize the ITIN issue(s) and share the summary with the committee.

### **Joint Committee Report**

At their last meeting, Grimaldi discussed the Quality Control of IRS Correspondence issue with the Joint Committee. The discussion originated from the IRS's reply to Area 1's recommendation to establish a quality control process. The reply was that it is not feasible for the IRS to meet the cost of hiring staff and provide the space and equipment needed to conduct 100% quality review of the correspondence sent to taxpayers. The Joint Committee suggested to Grimaldi that the issue be revisited by adding other recommendations. Ghoniem said that the only way to add support to the proposal would be by finding statistics that would indicate the issue to be a recurring problem. She suggested the issue be placed in the parking lot. All members agreed.

Another issue discussed at the Joint Committee meeting was recruitment. Nineteen TAP members have retired from the organization - Area 4 had the highest number of these members. The aim is to advertise the TAP using its website. Gedge asked if the TAP intends to replace the members who left or replace all members at once. Grimaldi said that the intent is to replace members as they leave. There is a recruitment initiative in motion.

### **Face-To-Face Meeting in New York**

Grimaldi reminded members that the face-to-face meeting is scheduled for June 6, 7 & 8, 2004. Locations to consider are NYC, Portland, ME and Portsmouth, NH. The last one came under the allowed budget. Discussion ensued on the New Hampshire location and members commented that it was within close proximity to their residences. Knispel asked the members to discuss and select the location at the next meeting when Program Manager Ramirez would be present.



### **Closing Assessment**

Grimaldi thanked all members for taking their time to participate in this long meeting and wished all happy holidays.

Meeting closed at 12:55 PM ET.

Next meeting will be Tuesday, January 20, 2004 at 11:00 am ET.

### **Action Items**

Knispel will send the email containing researched information on training for "toll-free" assistors and outsourcing the IRS's toll-free line.

Grimaldi will contact LITC Attorney Fred Arriaga to discuss EITC Examination issues of concern. The issues will be shared with the members.

Grimaldi will obtain information on the IRS's efforts to extend the automatic four-month extension to file a tax return to six-months. Information will be shared with the members.

Shuman will write a proposal on the "Health Insurance Deduction For Employees With No Insurance" issue.

Shuman will write a proposal on the "Form w-4" issue.

Ghoniem will share with the members the concerns of the tax professional community in her area.



**Area 1 Committee Meeting Minutes  
November 25, 2003  
Teleconference**

**Opening of the Meeting**

Chair Grimaldi welcomed the members to the meeting and indicated that Media Specialist Kevin McKeon would join us.

DFO Gorga stated that this meeting was not announced in the Federal Register and thus the committee must adhere to certain guidelines. He explained that the participants may discuss administrative matters. Program Manager Ramirez asked members to refrain from stating their positions on the issues or making recommendations to the IRS at this meeting. The meeting is for informational and administrative business only.

Chair Grimaldi announced that Bernie Coston joined TAP as the new Director. Knispel shared this news on a recent email to members. Some members remembered Coston from the TAP's Annual Meeting in Washington, D.C.

**Roll Call**

**Panel Members Attending**

- Aimee Brace, NY
- Elizabeth Brodbine-Ghoniem, MA, Vice Chair
- Walter Fish, NY
- William Gedge, CT
- Peter Gorga, Jr., NY, DFO
- James Grimaldi, NY, Chair
- Catherine Kelly, ME
- Diane Mignano, RI
- Paul Nagel, NY
- Shamsey Oloko, NY
- Eileen Shuman, VT

**Panel Members Absent**

- Charles Silva, MA (excused)

**TAP Staff Attending**

- Marisa Knispel, TAP Program Analyst
- Sandra Ramirez, TAP Program Manager

**IRS Staff Attending**

- Kevin McKeon, Media Specialist



## Meeting Minutes

The October 28, 2003 minutes were discussed.

Fish stated that these minutes were late. Knispel noted that although a copy was emailed on November 24, 2003, the minutes had been originally emailed earlier than that. The October 28, 2003 minutes were originally emailed on November 10, 2003. Other members asked about having the same call-in number each time. Ramirez asked Knispel to follow up to obtain the same phone number.

## Guest Presentation

Media Specialist McKeon explained the organization of IRS' Media Relations. He said that there are 38 Media Specialists around the country. McKeon is the NY Metro Area Media Specialist. His job is to hold open communication between the IRS and the media to proactively disseminate the stories that IRS wants to stress to the public, for example e-file and the EITC. National Office Media Relations deal with the TV networks and large print press such as the New York Times.

Grimaldi asked how McKeon could assist the Committee. McKeon explained that he could assist TAP by reviewing TAP's news releases. Another way is by training and assisting the members to prepare for media interviews. He added that TAP has its own media relations department. Karen Kraushaar is the Media Specialist and the contact for TAP. Other functions of the IRS also have their embedded Media Relations personnel.

Marketing the TAP to the media is also more difficult since TAP has been around for a few years now. When CAP was first created, it drew more interest since it was new. Now, he recommends we target local newspapers in areas like Long Island to market the organization. The filing season is a good time to draw interest, as is the time when the NTA releases her Annual Report to Congress.

McKeon also offered to provide the Committee with media lists and a list of all Media Specialists for the Area. The Media Specialists can also be found at the IRS website. He requested that members who wish to contact their IRS Media Specialist do so through Knispel or Ramirez.

Gorga suggested to McKeon that they incorporate the TAP in the upcoming Media Day. Both, Gorga and McKeon, are currently working on the dates of this event, which will be an outreach between media and the IRS. The location of the event will be at the IRS building located in downtown NYC, 290 Broadway.

Kelly asked if there have been recent news releases in Maine regarding TAS (Taxpayer Advocate Service). McKeon was sure that Media Specialist Peggy Riley sent two or three releases on TAS. Kelly said that advertising TAS is a proactive way to advertise the IRS because it promotes advocacy for the taxpayer.

Kelly referred to the TEC website which advertises tax abuse and tax schemes to deter taxpayers from engaging in these activities. McKeon was acquainted with Kelly's reference. Kelly referred to the Abusive Scheme External Toolkits that explain the products used by SB/SE employees in their abusive scheme outreach efforts. The advertising of the kits, McKeon said, is intended to ensure a consistent message nationwide.

Grimaldi asked how services like the CCH and BNA get IRS information. McKeon explained that these services depend on couriers who visit a special room located at the IRS's National Office to gather IRS and tax information. The services also depend on the media specialists for information. Ramirez added that news releases are disseminated to media outlets and media contacts, but in doing so any media service may get a hold of the information.

Grimaldi thanked McKeon for taking time to join us.



### **IRS/NCCPAP Symposium**

Nagel briefed the members on his participation in this event on November 19th. He said that Gorga, along with other IRS employees representing different organizations of the IRS, was at the event. There were about 600 participants. He explained that at the event he met someone who had an issue with the ITIN. Nagel asked what the process is for nonresident taxpayers to get an ITIN. Gorga stated that to apply for an ITIN, a taxpayer could visit any Taxpayer Assistance Center (TAC). Another issue Nagel discussed was about the Power of Attorney Form, Form 2848. He wondered whether it carried an expiration date or not. After discussing it, Grimaldi stated that he believed this Form has a limited life. Nagel indicated that he would like to continue discussion on this at a later time and perhaps create a subcommittee on it. He would like to participate in this subcommittee.

Grimaldi offered a briefing on his participation at the same event a day later. He stated that TAP shared a table with employees from TEGE. They had a banner at the table with the name of the TEGE organization and consequently many attendees approached Grimaldi with questions on exempt organizations. We need to have our own banner for events like this that advertise the TAP. The Brooklyn CAP used to have one and we need one like it. We need to send the right message, he said, and advertise ourselves.

Ramirez will find out whether or not purchasing a banner will be possible.

Kelly said she participated at the Maine State Tax Forum on October 28th with about 600 participants.

Gorga offered some important dates for outreach opportunities for New Yorkers. On December 17th, the IRS will have the TEI Annual Tax Symposium at the Sheraton in NYC. On January 7th, the NYS Society of CPAs will hold an outreach for Rockland County tax professionals. On January 12th, the Rockland County Bar Association will also hold an event.

Kelly asked if TAP members could receive information on meetings between IRS and local coalitions. She sees TAP members' participation in these meetings as a great opportunity to outreach. These local coalitions are mainly with organizations such as W&I's SPEC and SB/SE's TEC. Knispel will find out if a schedule of such meetings is available.

Shuman has been in contact with Vermont's Local Taxpayer Advocate Vincent Thibault who invited her to join him in a few outreaches scheduled for next spring. Shuman has also been in contact with VSAC, which is a Vermont student loan association that is interested in her joining the organization due to her TAP activities.

Ghoniem has been on two recent outreaches. The first one was with a lawyer who works with nonresident alien tax issues and could share issues of interest with the TAP. The second was a Local Senior Day in Winchester, MA with many AARP contacts. She is seeking a relationship with these local AARP contacts to obtain tax issues. Kelly will provide the AARP regional director's contact information to Ghoniem.

### **Face-To-Face Meeting in New York**

Due to budget constraints, Grimaldi explained, the TAP Committees are allowed to have only one face-to-face meeting. In view of this situation, he asked members if they would like to decide holding the already scheduled December meeting in New York or would like to postpone it until later in the year. Ramirez pointed out that the aim is to drop one of the two already scheduled meetings and not to change the dates. Gorga suggested holding this meeting later in the year to be able to discuss and formulate the Mid-Year Assessment Report. Members discussed the situation and by consensus agreed to keep the June meeting. Although the location for this June meeting was previously decided as Portland, ME, Ramirez indicated that the location could change as long as the cost did not exceed the cost estimate already approved for the Portland location. Gorga pointed out that holding the June





meeting in New York may not be possible, although it may be cost effective, since the GOP convention would be in town then.

Kelly asked if an extra day could be added to the face-to-face. Ramirez again emphasized that adding an extra day to the Portland location will change the cost estimate. Some members did not feel extra time would be warranted. An alternative is to find a less costly location that would allow the extra day without exceeding the estimated cost. Knispel will research other locations as possible alternatives. Gorga reminded members if less time is needed, cutting back would not be a problem.

### **Closing Assessment**

Grimaldi thanked all members and guest for their participation. He requested members think about locations to hold the FTF meeting in June. He also requested that they email him a list of the current issue(s) they are working on.

Meeting closed at 12:05 PM EST.

Next meeting will be Tuesday, December 23, 2003 at 11:00 am ET.

### **Action Items**

Knispel will obtain a conferencing card or conferencing account to have the same telephone number for all teleconferences.

Ramirez will research funding for a TAP banner.

Knispel will research the possibility of TAP members participating at the meetings held by the IRS with local coalitions and obtain a schedule of these meetings.

Knispel will research alternate locations for FTF meeting in June.



**Area 1 Committee Meeting Minutes  
October 28, 2003  
Teleconference**

**Opening of the Meeting**

Chair Grimaldi welcomed the members to the meeting. He indicated that Sandra Ramirez would act as DFO as Peter Gorga had another commitment. He also said that two individuals would join the call, IRS Media Specialist Kevin McKeon and Lee Knox of the software company Procerius, Inc.

**Roll Call**

**Panel Members Attending**

- Aimee Brace, NY
- Elizabeth Brodbine-Ghoniem, MA, Vice Chair
- Walter Fish, NY
- William Gedge, CT
- James Grimaldi, NY, Chair
- Catherine Kelly, ME
- Diane Mignano, RI
- Paul Nagel, NY
- Sandra Ramirez, NY, Acting DFO
- Charles Silva, MA

**Panel Members Absent**

- Peter Gorga, Jr., NY, DFO (Excused)
- Shamsey Oloko, NY (Excused)
- Eileen Shuman, VT

**TAP Staff Attending**

- Marisa Knispel, TAP Program Analyst

**Guest**

- Kevin McKeon, Media Specialist

**Public**

- Lee Knox, Procerius, Inc.

**Public Presentation**

Lee Knox introduced himself and explained that Procerius, Inc. produces tax voice technology software. Their product is a system that delivers tax return status information, automatically, by phone to taxpayers across the nation. This product earned its patent in May of 2003 and has been fielded to Jackson Hewitt offices throughout the country.

The system contacts the taxpayer by phone to request information to correct errors in the tax return. Afterwards, it records the contact. Its methodology allows for prevention of wrongful disclosure by requesting that the taxpayer identify himself or herself and supply key information that only the



correct taxpayer would know. For e-filed tax returns, the contact would be made based upon the reject code. The system will follow up by calling the taxpayer, requesting identification and an explanation of the error. Kelly asked if the system would be able to follow up in requesting documentation to show proof of eligibility of the Earned Income Tax credit, for example. Knox said yes, the system could be set up to deliver instructions and request a birth certificate or other type of documentation.

The system provides a code 2 for taxpayers who do not appreciate the automated contact, meaning the system will not call back the taxpayer. At that point, the organization responsible for the contact will follow up.

The methodology may be implemented with a large system like a server or a small one like a personal computer.

Knox said that 150 Jackson Hewitt agencies have found the system most gratifying. It is a more cost effective way of delivering messages and a way to receive an instantaneous response. By using the system, Knox said, the IRS would have immediate access to fraud since it gives notification to the affected taxpayer. For example, a taxpayer whose Social Security Number was stolen and used to file the tax return.

Brace asked Knox what he wanted the TAP to do for Procerius, Inc. Knox explained that introducing this system at the IRS could be an asset for the organization; he, however, does not know who the decision maker would be to pursue it. Brace asked if he wanted TAP to recommend to the IRS to endorse or to use the system? Knox responded that a little of both would be convenient. He said that since the IRS is involved in tax preparation, the system may be used by all tax preparers.

Ghoniem asked Ramirez if there was a department in the IRS that dealt with procurement, as it may be the most appropriate route to approach this issue. Ghoniem feels that introducing this system into the IRS is not within the TAP's scope.

Ramirez promised to assist Knox in obtaining an IRS contact to present this product to. Ghoniem added that if TAP were to endorse the system, the members should first read the promotional material on it and have a demonstration of how it works. Knispel will send all members the material that Knox provided Ramirez.

Knox ended his presentation by thanking all the members for the opportunity to participate in this meeting and withdrew from the meeting.

### **Meeting Minutes**

Grimaldi made a couple of corrections to the minutes of October 4, 2003. Silva motioned to accept the amended minutes and Kelly seconded the motion.

### **Subcommittee Reports**

Nagel and Brace have written a proposal on recommending that the IRS include a footer in each tax form, instruction and publication that reads: to offer suggestions on how to improve this form, contact [improveirs.gov](http://improveirs.gov) or the taxpayer Advocacy Panel at 1-888-912-1227. Brace will forward the written proposal to Knispel to be placed in the correct format, share with the members and upon their approval, elevate it to the Joint Committee.

On the financial literacy issue, Grimaldi is working with Brooklyn's Borough President to formulate a literacy program for Brooklyn schools. They will present this program to the Chancellor of NYC Board of Education to be introduced in all NYC schools. Silva stated that the different school districts have different curriculums and may use different programs; we need to have a uniform and mandatory



implementation of the program. Grimaldi added that if successful, the program might be extended to private schools, and other states.

Nagel added that the Schedule C Non-Filer Issue Committee is working on the issue of financial literacy with this schedule.

The next report was on the issue of tax payments made under EFTPS. Grimaldi explained that he is working on this proposal to recommend that IRS extend the time that the payment information is available to taxpayers to 36 months.

### **New Issues**

The members discussed the issue received via the TAP's toll-free line about the taxpayer who received an IRS notice addressed to both her deceased husband and herself. The word deceased was used instead of the husband's last name and after his first name. The taxpayer expressed that this manner of addressing correspondence to surviving spouses was insensitive. Fish tried calling this taxpayer for further comments and she could not be reached. Knispel performed research on the way that IRS records the death of a taxpayer in its system and on the way correspondence is sent to a surviving spouse. She gathered information from IRS campus' analysts and will continue to obtain more information on the subject. Brace stated that she agreed with the IRS' methodology and the reasons why it is done this way. Discussion followed on refund checks addressed to the deceased taxpayer.

Grimaldi read the latest taxpayer's contact that Knispel referred to him from the TAP Database. The taxpayer claims to have called the toll-free line with an inquiry on IRAs. The assistor who answered the phone said that he was in training and was unable to answer his question. The taxpayer suggests that IRS should not outsource the toll-free line. He is worried about the level of confidence with tax advice given by someone who is not an IRS employee.

The question from the members is what toll-free line is the taxpayer referring to? Ramirez added that she was not aware that IRS was outsourcing the toll-free line. Knispel will contact this taxpayer to inquire further about his complaint and suggestion.

Brace shared with members the fact that IRS has created a system that allows taxpayers who e-file their tax returns to email a question to the IRS and receive a response within 48 hours. The system serves as an incentive to e-file, so it is only available to e-filers.

### **Report on Joint Committee**

Grimaldi said that the News Carrier proposal submitted by Kelly was well received by the Joint Committee. He also told Silva that his suggestion to hold a second meeting with all TAP members present would be considered at the Joint Committee's next meeting.

### **TAP Speaker Report Form**

Grimaldi requested that all members submit their request and report on their outreach presentations and events by completing this form. Knispel provided all members with a copy of the Form in the October 24th email.

### **Outreach**

At the time this part of the agenda commenced, guest McKeon had not joined the teleconference. Grimaldi explained that media specialists like McKeon are a great source of outreach. Ramirez emphasized that the media specialists are a source for members to advertise the TAP through the media, not a source for issue-related outreaches. She added that she contacted all the Area 1 Local Taxpayer Advocates to remind them to work closely with the TAP members in their respective areas.



Later in the discussion, Media Specialist McKeon joined the call. He apologized for his lateness and said that in the interest of time, he is willing to join the Committee at the next meeting. Grimaldi invited McKeon to participate in December's face-to-face meeting in NYC.

### **Face-To-Face Meeting**

Grimaldi reminded all members that the first FY2004 face-to-face meeting will be in New York City on December 8 and 9, 2003. December 7th will be a travel day. The meeting will take place December 8th, from 9:00 am to 5:00 pm ET and December 9th, from 9:00 am to 12:00 pm. This is a change from the initial time of 8:00 A.M. to allow commuting members more time to travel.

Knispel made reservations at the Millennium Hotel in midtown Manhattan and will reserve a conference room at the IRS midtown office for those days. More information will follow.

### **Closing Assessment**

Grimaldi thanked all members and guests for their participation.

Meeting closed at 12:10 PM EST.

Next meeting will be Tuesday, November 25, 2003 at 11:00 am EST.

### **Action Items**

Brace will forward proposal on statement added on IRS forms and publications to Knispel who will place it in proper format and share with committee members.

Knispel will contact taxpayer referred to committee via TAP Database to inquire on his complaint and suggestion.

Knispel will email more information on the face-to-face meeting in NYC.

Ramirez will provide contact information to Lee Knox.

### **Attachments**



**Area 1 Committee Meeting Minutes  
October 4, 2003  
Washington, D.C.**

**Opening of the Meeting**

Chair Fish welcomed all members. He explained that Ghoniem was excused since she had to return home to attend a funeral. The issue of absenteeism was discussed and the chair requested that members asked to be excused when they know they would be missing a meeting.

**Roll Call**

**Panel Members Attending**

- Aimee Brace, NY
- Walter Fish, NY, Chair
- William Gedge, CT
- Peter Gorga, Jr., NY, DFO
- James Grimaldi, NY, Vice Chair
- Catherine Kelly, ME
- Diane Mignano, RI
- Paul Nagel, NY
- Shamsey Oloko, NY
- Eileen Shuman, VT
- Charles Silva, MA

**Panel Members Absent**

- Elizabeth Brodbine-Ghoniem, MA

**TAP Staff Attending**

- Marisa Knispel, TAP Program Analyst
- Sandra Ramirez, TAP Program Manager

**Approval of Minutes**

The minutes of [September 23, 2003](#) teleconference were approved with a brief change under Report on Joint Committee. The Chair asked that minutes be printed with page numbers noted.

**Subcommittee Reports**

The members agreed to elevate the proposed recommendations on Newspaper Carriers to the Joint Committee.

**New Issues**

Shuman requested that there be a system to cross reference under consideration issues in all the Area and Issue Committees. A member mentioned the Issue Matrix provides this, however the issue matrix is not updated often. Knispel suggested placing a bucket in TAP Speak for issues that were elevated and a bucket for those currently being considered and that each analyst keep it up to date. This would allow for easy and updated access on issues throughout all TAP committees. All agreed.

**Financial Literacy**

Grimaldi will be working with the Brooklyn Borough President to research the best type of educational program on Financial Literacy to implement in the school system. He will also be attending a Fordham



Law school event with Fred Arriaga, a Low Income Tax Clinic attorney. Knispel said that the IRS's Understanding Taxes program material is only available via the IRS website. This program provides the material needed by schoolteachers to teach tax responsibilities to students. Gorga added that recommendations on financial literacy would mean that the IRS organizations dealing with education would have to redesign the IRS website according to the educational needs of the public. He also added that Fordham Law School's Elizabeth Mareska might be able to provide material/ information on tax education.

### **Outreach**

Gorga indicated some possible outreach opportunities for the upcoming months. On October 16th, the Taxpayer Advocate Service in conjunction with Small Business/Self-Employed organization will conduct an outreach in Madison Square Garden. On October 24th, there will be another one in the Yonkers, NY. On November 14th, White Plains, NY will have one. Finally, the Conference for Enrolled Agents and CPA's will take place on November 19th in Long Island, NY. Gorga suggested that members interested in participating call him for more information. He will also notify members as more outreach opportunities become available throughout the states. Ramirez asked that all outreach go through the TAP Area 1 office. The office is responsible for tracking the outreach activities of the members and reporting it upward, as well as approving funding for outreach expenses.

Ramirez asked members to inform her of any planned outreach opportunities and asked that members notify her office when they are in need of having TAP marketing/outreach materials sent to them. Kelly stated that on October 20th, Bentley College in Massachusetts will be holding the IRS's Tenth Annual Meeting and it would be a great opportunity for a member of that state to participate . Ramirez will follow-up with the local taxpayer advocate's in the other states to see how TAP can fit into their outreach plans.

Gorga said that another great outreach opportunity for members is attending local clinics set up by congressional offices that service senior and lower income citizens. For instance, Congresswoman Maloney and Congressman Rangel are currently planning a clinic with the Taxpayer Advocate Service. Gorga suggested that at the next teleconference, we plan the type of outreaches we want to do and try to coordinate our plans with IRS organizations' plans for outreach.

Gorga commended the members for the five elevated issues. He said that it was the members' outreach effort that brought in these issues as compared to other Area Committees that rely solely on the TAP Database to build recommendations on issues. His opinion is that this Database does not offer substantial issues to follow up and elevate.

Members wish to have a media specialist attend a Committee's meeting to discuss outreach possibilities and media relations. Members would also like to have copies of the materials distributed at the Annual Meeting's Outreach Workshop if possible.

### **EITC Examinations**

The members discussed the issues that guest Arriaga presented at the last teleconference. Arriaga's main concern is that communication between the taxpayer or taxpayer representative during an EITC correspondence examination must be better than what it currently is. Among his concerns was the fact that neither the auditor nor someone knowledgeable about or having access to the exam file is reached when the telephone number on the notice is called. The taxpayer /rep should have real access to the status of the taxpayer's examination (i.e., what docs have been received, are they satisfactory, what other docs would be better, etc).

Fish requested that a subcommittee be formed to look at these issues. Grimaldi will chair and Mignano, Brace and Kelly volunteered to join. Their subcommittee will be called EITC Examinations Communications.



### **TAP Database Referral**

Fish reviewed a referral from the TAP Database of a taxpayer who received an IRS notice addressed to her deceased husband. The notice was addressed with his first name and the word deceased after it. The taxpayer felt that this is insensitive of the IRS to address letters to deceased relatives using the word deceased. Knispel will research IRS's policy on addressing correspondence where a deceased taxpayer is involved and report back to the committee.

### **Other New Issues**

Nagel suggested that all IRS publications, forms and instructions contain a brief description of the Taxpayer Advocacy Panel. Nagel and Brace will work on this issue.

Shuman suggested that Area 1 meeting minutes contain Action Items listed for follow up.

Kelly spoke about Form 2333V used by VITA/TCE volunteers to order IRS publications, forms and instructions. She wondered whether TAP members who need any of the above could use this Form to place an order. She said that for the non tax practitioner TAP members it would come in handy to be able to order forms and publications. Ramirez asked members to use this form to obtain products . Ramirez explained that even if the form could be used, all orders would have to come through the TAP staff office since there are certain internal order numbers that must be used. Knispel reminded members that they could order all hard copy materials by calling the Forms toll-free number (1-800-829-3676) and place an order.

### **DFO Report**

Gorga thanked all members for their hard and productive work this past year. He finds it a privilege and an honor to work with such committed volunteers.

Program Manager Ramirez agreed and reiterated Gorga's words.

### **Annual Assessment Report**

When discussing disappointments, Gedge mentioned the lack of IRS assistance in outreach. Grimaldi noted that the first thing IRS staff did when TAP was formed was to give members the name and contact information of their LTAs. The LTAs were also notified and asked to contact the TAP members in their states.

Shuman's disappointment was that some members lack participation in the committee. Nagel added that because some members' chair other committees and are heavily involved with them, their participation in this committee might be diminished.

Discussion continued on the progress of issues as reported in the Mid-Year Assessment Report. Fish will write the Annual Assessment Report and forwarded to the staff.

### **Future Meetings**

Area 1 Committee's face-to-face meeting plan for the upcoming year was discussed. Tentative dates and locations were: First meeting- December 7, 8, 9, 2003 in New York City; Albany as alternate location. Second meeting - June 6, 7, 8, 2004 in Portland, ME.

Teleconferences will continue to be scheduled the fourth Tuesday of each month, however committee agreed to change the meeting time to 11 a.m. ET to better accommodate the majority of the members schedule. No teleconference will be scheduled for December due to the planned face-to-face meeting.

### **Public Input**

None.





### **Reconfirmation/Reelection of Chair and Vice Chair**

Following a voting by ballot process, Grimaldi was named Chair of Area 1 and Elizabeth Ghoniem was named Vice Chair.

### **Closing Assessment**

Fish thanked all members and staff for their participation. Meeting closed at 12:15 P.M. ET.

### **Action Items**

Fish will report his assessment of the Committee with the Annual Assessment Report.

Knispel will place elevated issues and issues currently worked by the committee in TAPSpeak.

Knispel will research the issue of how the IRS addresses correspondence to deceased taxpayers.

Knispel will elevate the proposed recommendations on Newspaper Carriers to accordingly.

Grimaldi will research NYC's plans on financial literacy programs.

EITC Exam subcommittee to begin drafting ideas, requesting research/info, etc

Ramirez will follow-up with the local taxpayer advocates in the other states to see how TAP can fit into their outreach plans.

Ramirez will work on having a media specialist attend a Committee's meeting to discuss outreach possibilities and media relations, and, follow-up on the list used in the Annual Meeting's Outreach Workshop.

Ramirez will follow-up on the form 2333V.

Brace and Nagel will write up a draft recommendation for publishing the TAP note on all published products.

### **Next Meeting**

Next teleconference will be Tuesday, October 28, 2003 at 11:00 A.M. ET.



**Area 1 Committee Meeting Minutes  
September 23, 2003  
Teleconference**

**Opening of the Meeting**

Chairperson Fish welcomed all members and asked Vice Chair Grimaldi to introduce the invited guest. Grimaldi took the floor to introduce Fred Arriaga, Staff Attorney of the South Brooklyn Legal Services, a Low income Tax Clinic.

**Roll Call**

**Panel Members Attending**

- Elizabeth Brodbine-Ghoniem, MA
- Walter Fish, NY, Chair
- William Gedge, CT
- Peter Gorga, Jr., NY, DFO
- James Grimaldi, NY, Vice Chair
- Catherine Kelly, ME
- Paul Nagel, NY
- Charles Silva, MA

**Panel Members Absent**

- Aimee Brace, NY
- Diane Mignano, RI
- Shamsey Oloko, NY
- Eileen Shuman, VT

**TAP Staff Attending**

- Marisa Knispel, TAP Program Analyst
- Sandra Ramirez, TAP Program Manager

**Guest**

- Fred Arriaga, Staff Attorney, South Brooklyn Legal Services.

**Vice Chair's Presentation**

Grimaldi stated that an issue he is interested in as well as guest Arriaga is that of financial literacy. In NYC, for example, this is a big issue. Currently the Brooklyn Borough President is taking steps to address financial literacy by forming a coalition with the NYC Education Department. Financial literacy is a concern for the entire country since it deals with financial education and independency. It encompasses knowledge of tax obligations to how to complete an application for a credit card. The Brooklyn Borough President is concerned in helping graduating high school students and people who decide to open small businesses. The issue is crucial for native-born Americans as well as people who immigrate from other countries. When it comes to tax obligations, for example, the latter need to be educated especially those who come from countries where there is no voluntary tax system. These people need education on our tax system to be voluntarily compliant.

Grimaldi continued underlining the importance of financial literacy by saying: How do people know their tax obligations if they are not used to this tax system? Ghoniem indicated that the Multilingual



Issue Committee is working with English As A Second Language (ESL) programs to develop an educational program on taxes. Nagel said that the Schedule C Non-Filer Issue Committee that he chairs worked on this issue. It is very difficult for taxpayers to complete a schedule C when they are not even aware of their filing obligations. Kelly added that volunteer groups are also considering the issue at a high school level. Silva agreed that we should recommend financial literacy to be part of the curriculum program for all school systems in the country.

Nagel explained that the IRS website provides a program called Understanding Taxes. Ramirez spoke about this Program as one used by the IRS's Taxpayer Education function to address high school students and educate them on the tax system. The program offered various materials and video presentations. She does not know if after the IRS reorganized, the program continued or changed. Gorga suggested that the Committee request IRS's TEC organization supply to us an example of literature they distribute to businesses and individuals on the subject. This would be our basis to start working on the issue.

Fish recommended Grimaldi contact someone in the NYC school system and we would revisit financial literacy at our Annual Meeting in October.

### **Guest's Presentation**

Fred Arriaga introduced himself and explained the purpose of the South Brooklyn Legal Services as a Low Income Tax Clinic that represents low-income taxpayers meeting poverty guidelines to resolve issues with Tax Court or the IRS. Mr. Arriaga indicated that one of the major problems taxpayers face with IRS is on the issue of notices, mostly those related to earned income tax credit (EITC) claims. When IRS writes to taxpayers requesting documentation to prove their claim to the EITC, the documentation requested is not specific. When the taxpayer tries to contact the IRS to get clarification, no tax examiner is able to help. There is lack of communication between taxpayers and IRS. Also, when the taxpayer sends documents to IRS, it takes months before receiving a reply from the agency, causing a delay for the taxpayer to receive his/her refund.

Fish asked Arriaga what he would like us to do. Arriaga responded that we try to open lines of communication between the taxpaying public and the IRS. Develop communication with Examination. Reduce the lagged time from the time the taxpayer submits documentation to the time IRS responds to the taxpayer on whether the documents were appropriate or not. Arriaga does not recommend a face-to-face meeting with a tax examiner for this may intimidate the taxpayer, but at least correspondence that may clarify the documentation necessary to prove the claim.

Fish asked Arriaga if he found that most taxpayers return to the same tax preparer that prepared their tax return for help with the IRS notice or they went for assistance to the LITC. Arriaga explained that some do go back to the original preparer, but if assistance is not effective they go to the LITC. As pro-se clients the LITC will assist them free of charge where a tax preparer will request a fee. This adds to the taxpayer's burden.

Kelly asked Arriaga if taxpayers referred to the phone number provided in the IRS notices to get information on the status of the return. Arriaga said that when calling the number provided you do not reach anyone in Examination with access to the exam file. Thus, the IRS employee cannot assist on assessing the problem with the documentation needed. Arriaga suggests that IRS notices and correspondence include the name and phone number of the IRS person handling the case. Kelly explained that the EITC Issue Committee is working on this specific issue of notices related to EITC.

Fish concluded by saying that the Committee will consider this issue at their Annual Meeting and invited the guest to stay for the rest of this meeting.



### **Meeting Minutes**

Fish asked for the minutes of June and July to be approved. These were approved by consensus. The Committee agreed that the minutes of the August meeting did not need approval since there was no quorum met; thus, not an official meeting.

### **Subcommittee Reports**

None.

### **Report on Joint Committee**

Fish said that at the Joint Committee Meeting in Denver the following issues were discussed. First was the subject of members who did not wish to continue membership in TAP. Second issue was the option for members to change their respective Issue Committees.

The issue of term of office was also discussed. Although currently TAP membership is two years, the Joint Committee proposed to have some members remain in the Panel for a third year to allow a membership rotation and aid in the transition.

Last was the issue of TAP members receiving feedback on the proposed and forwarded recommendations to the IRS. Some remaining members of CAP, the precursor to TAP, found the lack of feedback to be a disappointment and hope that it is not repeated with the new organization. Gedge mentioned that this communication with IRS would be a decision-making point for him to consider continuing his TAP membership for a third year.

Fish took the opportunity to remind members that the Joint Committee has forwarded Ghoniem's written proposals on the ITIN, OIC Fee and Quality Control to the IRS.

### **Report on Annual Meeting**

Fish spoke on the Annual Meeting's Area 1 gathering in Washington D.C. on Saturday, October 4th. Ramirez reminded all members to make their workshop selections.

### **Outreach**

Fish discussed the need for Area 1 members to conduct outreach to bring back issues from their communities. Grimaldi asked what type of support could the members receive from the IRS? Ramirez indicated that TAP wants to plan for outreach activities in the new year. Some outreaches may be in coordination with IRS organizations. She also spoke about new marketing material available to our committee members. For example, a Speak Up flyer that may be distributed in outreach activities which provides the opportunity for comments to be addressed to TAP's office in Brooklyn.

Fish said that local community activities provide many outreach opportunities. He gave the example of a country fair in his area that would allow TAP to participate free of charge. Gorga knows of fairs in Yonkers and White Plains, NY that may also offer an opportunity for local TAP members' participation. Fish wants to review outreach plans as part of our meeting in October.

### **Other Issues**

Fish spoke about a referral received through TAP's toll-free number from a woman in New York who received an IRS letter addressed to her husband with the husband's first name but no last name. Under last name, the letter indicated deceased which the taxpayer found to be a highly insensitive manner to address someone. She recommends that the IRS change policy when addressing correspondence to a deceased taxpayer.

### **Annual Assessment**

Fish stated that all members received a copy of Area 1's Mid-Year Assessment by email and it was now time to formulate the Committee's Annual Assessment. He reviewed all issues worked by the Committee as they appeared on the former and suggested their status be changed if completed.



### **Reconfirmation/Reelection of Committee Chair and Vice Chair**

Ramirez stated that she'd like to take reconfirmation/reelection votes on chair and vice chair of the committee. Some concerns were presented such as considering if those elected would remain members for a third year to assist in the transition of members within the committee. Kelly and Gedge asked that the reconfirmation/reelection be delayed until the October meeting so all members had a chance to participate.

### **Public Input**

None.

### **Closing Assessment**

Fish spoke briefly about the upcoming Annual Meeting in Washington, D.C. He indicated that no member has been appointed to replace Abigail Alicea from New Hampshire.

Ramirez reminded members that registration for the Annual Meeting will begin on Wednesday, October 1st from 4:30 p.m. to 7:00 p.m. and continue Thursday, October 2nd from 7:30 a.m. to 8:30 a.m.

Fish thanked members and guest for their participation.

Meeting closed at 2:35 PM EDT.

Next meeting will be the Annual Meeting on Saturday, October 4th from 8:30 a.m. to 12:00 p.m. in Washington, D.C.



**Area 1 Committee Meeting Minutes  
August 26, 2003  
1:00 PM - 2:00 PM EDT  
Teleconference**

**Welcome/Announcements/Review Agenda**

Chair Walter Fish opened the meeting by stating that the approval of the prior meeting minutes would not be conducted until the next meeting since he was aware that quorum would not be met during today's meeting.

Chair Fish also shared an email he had received from Panel Member Abigail Alicea stating her resignation. This results in the change of Area 1 Committee's quorum from 8 to 7. Chair Fish will be elevating this information to TAP Director to ensure that arrangements be made for a replacement for a representative from the State of New Hampshire.

**Roll Call-** taken by TAP Program Analyst Inez E. De Jesus

Quorum= 7

**Total Members Present=4**

**Panel Members Present**

- Walter Fish, NY, Chair
- Peter Gorga, Jr., Designated Federal Official (DFO)
- Eileen Shuman, VT
- Charles Silva, MA

**Members Not Present**

- Aimee Brace, NY
- Elizabeth Brodbine Ghoniem, MA
- William Gedge, CT (Excused)
- James Grimaldi, NY, Vice-Chair (Excused)
- Catherine Kelly, ME (In travel status to EITC Committee meeting in Atlanta)-(Excused)
- Diane Mignano, RI
- Paul Nagel, NY
- Shamsey Oloko, NY

**TAP Staff**

- Area 1, Program Manager Sandra Ramirez
- Area 2, Program Analyst Inez E. De Jesus

**Guests**

- None

**Review/Approve Minutes of June 20 & 21, 2003 & July 22, 2003**

Although these minutes cannot be approved they were reviewed which resulted in the following:



**Action required:** June 20 & 21, 2003, Charles Silva, MA is shown as being absent when he was actually present (as attested/confirmed by DFO Gorga) and this correction needs to be reflected.

Regarding the July 22, 2003 Area 1 meeting minutes, no change.

### **Sub-committee Reports**

The Area 1, Mid-Year Assessment Report, October 9, 2002-June 21, 2003, was reviewed and Panel Member Eileen Shuman made the following recommendation:

**Action:** The Action Taken list should be moved and aligned next to the list Issues under Current Consideration.

**Action:** Health Insurance for Employees With No Insurance last item listed under Action Taken should be changed as follows to reflect: Health Insurance Deduction for Self-Insured Persons.

Since there is a short period of time between the next committee meeting, September 23, 2003 and the Annual Business Meeting, October 2-4, 2003, the updated Assessment Report will be most likely approved at the Annual Business Meeting.

Chair Fish will be elevating the suggestion of not having a meetings in July and/or August 2004 since this is a difficult time for many.

Under the title of Disappointments (Mid-Year Assessment Report) Charles Silva raised the issue and the other members present agreed that last minute notification of changes for meetings does not work for everyone. Charles suggested that the norm should be at least 48 hours in advance since not all panel members have easy e-mail accessibility.

Panel Member Shuman reminded everyone that since new procedures is to have agendas, meeting minutes, etc., will be more often than not now posted to TAP Speak, this will result in less emails being sent out. Everyone will be responsible for accessing TAP Speak and obtaining information that way. Program Manager Ramirez stated that if anyone was experiencing problems with accessing TAP Speak to please bring it to her attention.

Mention was made of today's meeting not being posted on TAP Speak and Program Manager clarified that this matter had been taken care of - all the Area meetings are posted.

Chair Fish expressed that meetings should not be scheduled that will take members away from another meeting. The EITC face-to-face meeting in Atlanta, recently scheduled for tomorrow, August 27th, resulted in a couple of members not being available for today's call since they are in travel status. Program Manager Ramirez explained that this was the result of a last minute decision to hold an EITC meeting, and is not and will not be the norm.

### **New Issues**

No new issues will be discussed during this call; Chair Fish briefly shared that there was supposed to have been a public participant on this call which he had spoken to earlier whose issue is related to the auditing of tax returns and the unfairness regarding the people they select. This individual was not on this call.

Panel Member Shuman commented on Panel Member's Elizabeth Brodbine Ghoniem's August 22, 2003, proposed recommendation on some type on forms 1099 being sent at the end of the 2003 to taxpayers, regarding this summer's advance payment of the child tax credit, based on the Issue: proposal excerpt reads When taxpayers receive a mid-year tax refund or advance credit, they do not



always save the documentation that accompanies the check and during tax season have no record of how much the credit was for.

Ms. Shuman complimented Ms. Brodbine-Ghoniem on the recommendation she prepared and suggests that issues include the timesavings for the taxpayer and for the IRS. Anytime we work an issue we should look at it from all sides. The members expressed that this was an excellent suggestion.

Committee discussed that if any new issues arrive by September 2003, they should be considered.

Panel Member Shuman shared that she had not received yet any confirmation regarding her travel reservations for the upcoming Annual Business Meeting in D.C., October 2-4, 2003. Shuman needs to know since she plans on taking her family.

**Action:** Program Manager Ramirez will check with Secretary Patti Robb who is handling this matter. At the writing of these minutes, Sandra and Meredith called member Shuman. Meredith explained, on August 26, 2003, to Shuman that she will shortly complete the air travel portion for her.

Chair Fish shared that perhaps there may be a program for family members since the committee members will be occupied during the entire scheduled timeframe. He also stated that he will inquire when he attends the Joint Committee Meeting in Denver next week.

DFO Gorga mentioned that a draft agenda for this upcoming Annual Business meeting has already been prepared and that Secretary of Treasury, John Snow and IRS Commissioner Mark W. Everson are scheduled to be in attendance.

### **Joint Committee Report**

Chair Fish shared that the Report to National Taxpayer Advocate Nina E. Olson is in process and it is not clear on how many issues of all the committees will be in this report. It would be interesting to see how many TAP issues are reflected.

Chair Fish inquired about his not receiving TAP Contact Database reports with new issues. Program Manager Ramirez shared that although the lines in the Brooklyn, New York TAP office have been up and running for several weeks, no TAP related calls have been received. Regarding website comments, if there are any received by next month's meeting, Program Manager Ramirez assured Chair that they will be distributed to the committee beforehand.

**Action for all panel members:** (Time to reflect) for those who do not wish to remain on the committee, a request is being made to please let Chair Fish and Program Manager Ramirez know of your choice at your earliest convenience.

Panel Member Shuman supported the 3-year term, which would allow for a continuous flow of members and a mixture of experiences with the incoming and outgoing volunteers and also asked whether members would be asked to stay or would have to volunteer him or her self. Program Manager Ramirez said the logistics of the process are not fully worked out yet.

Chair Fish stated that by October 2003 a lot of unanswered questions will be figured out.

### **Public Input**

None

### **Closing Assessment**

Chair Fish apologized for the lack of attendees during this call and expressed gratitude towards those that were on the call.





**Next meeting:** September 23, 2003 at 1:00 PM, EDT



**Area 1 Committee Meeting Minutes  
July 22, 2003  
Teleconference**

**Opening of the Meeting**

Chairperson Fish opened the meeting at 1:05 PM EDT by welcoming all participants. He mentioned the TAP Annual Meeting in Washington D.C. on October 2nd through the 4th. Fish asked the committee about establishing ground rules for attendance. Gedge reminded him that at the face-to-face meeting, all members agreed that Chair would follow up with the absentee member. Ramirez asked Fish to speak to her about this after the teleconference. Fish offered if no one had comments about the Agenda, it would be accepted. No one objected.

**Roll Call**

**Panel Members Attending**

- Aimee Brace, NY
- Elizabeth Brodbine-Ghoniem, MA
- Walter Fish, NY, Chair
- William Gedge, CT
- Peter Gorga, Jr., NY, DFO
- James Grimaldi, NY, Vice Chair
- Catherine Kelly, ME
- Diane Mignano, RI
- Paul Nagel, NY
- Charles Silva, MA

**Panel Members Absent**

- Abigail Alicea, NH
- Shamsey Oloko, NY
- Eileen Shuman, VT

**TAP Staff Attending**

- Marisa Knispel, TAP Program Analyst
- Sandra Ramirez, TAP Program Manager

**IRS Presenters**

- Mary Ann Silvaggio, Area 1 Taxpayer Advocate
- William R. Swartz, Director of Low Income Tax Clinics (LITCs)

**Subcommittee Reports**

Fish asked members if they had read the ITIN proposal submitted by Ghoniem and if they had any comments or modifications. Silva motioned to forward proposal. All members agreed.

The Quality Control proposal was reviewed next and again Fish asked for any comments or suggested modifications from the members. Gedge asked for clarification on the recommendation made. Ghoniem recommended establishing a quality control process that reviews IRS letters that require the employee to pick and choose paragraphs from a database. She explained that it would take time for



the committee to develop a process mainly since at this time they do not know what the current process is. Gedge said that he was sure that the IRS had criteria on choosing paragraphs. Ghoniem reminded the members that they were told that the letter resulting from this process was not reviewed. Analyst Knispel will research the quality review process of letters in which IRS employees pick and choose paragraphs and provide the Committee the information.

Kelly asked if the next IRS employee contacting the taxpayer would have reviewed the previously sent letters. Gedge added that if the IRS employee chose the wrong paragraph, would it be reviewed? Would the employee be educated about it?

Ghoniem asked if there is an ongoing level of training for these employees. Fish recommended a spot check of the outgoing letter and education to the employees working on letters.

Gorga proposed modifying the recommendation to suggest a periodic quality sampling. Any specific issues or problems on the letters could then be addressed through education.

Silva asked for the issue to be tabled. Ghoniem will rewrite the proposal accordingly pending Knispel's research.

Next, Fish discussed Grimaldi's proposal on the EFTPS issue. Consensus was reached in sending the proposal forward. Grimaldi will reformat the proposal to be ready for the Joint Committee.

The next topic was the fee charged for Offers-In-Compromise. Ghoniem submitted a proposal on this issue. Gedge asked: If any taxpayer submitted an OIC without the fee, would it be rejected? Gorga explained that the offer would be suspended, the IRS would contact the taxpayer requesting any information and then continue its processing upon receipt of the information. The IRS would research the taxpayer's financial situation to deem whether he/or she is below or at the poverty line and waive the fee. Fish stated that someone in the poverty line should not have any income taxes. Grimaldi added that a person's financial situation could change. Gorga said that he believed that the \$150 fee has not been put in place yet. Knispel will research if a fee is currently being charged to filers of OICs; if not, when it will be enacted and what, if any, are the waiver requirements.

Ghoniem added that she forwarded the proposals on OIC and ITIN to Deryle since Deryle had asked this to be done so that they may assist NTA Olson who was working on the same issues.

Gedge had a concern about the circumstantial waivers, a recommendation in the OIC proposal. He stated that this type of criteria involves a subjective decision. Specifically, he is concerned that if IRS applies subjective criteria in one instance, others will ask that the IRS apply them in their own case. Fish, Kelly and Grimaldi motioned to revise the proposal and forward it. Analyst will research, as noted above, revise and forward.

### **New Issues**

Kelly forwarded her proposal on self-employment tax for newspaper carriers to Shuman for formatting. Kelly will follow-up with Shuman.

Members discussed the letter Grimaldi shared with members on Grimes Tax Filing regarding the child tax credit and notifying recipients with a Form 1099. People tend to forget about these credits received and do not account for it on their tax returns. Fish stated that this was a timing issue. Ghoniem volunteered to write a proposal on this issue by next week.

Fish asked if we could recommend doing something about preparers who prepare frivolous returns. Kelly said that in her participation with the Congressional delegations, she found this to be a subject



everyone was interested in, particularly at the State level. Discussion ensued. Members agreed to table issue since other committees are working it.

Swartz stated that CA, OR and MN are the only states with regulations on the books on this issue. The IRS and TAS have studied this poor preparer issue. The fundamental concern is how does the IRS address issue without becoming a regulatory body?

Kelly asked Fish to inquire about what the Joint Committee is doing with the proposal of EITC outreach within the areas. She said that Mignano would be interested in participating in this effort but that members should know what local coalitions or organizations are involved with EITC and to what extent they are working on it.

### **Presentations**

Fish introduced Director of LITCs Swartz to give his presentation. Swartz said that LITCs serve low-income taxpayers meeting the poverty guidelines set forth by Dept. of Health and Human Services (HHS). The clinics' role is to represent the taxpayers in controversy, whether in Tax Court or with the IRS. The clinics usually are non-profit 501© organizations, or affiliated with a law or business school. Some clinics focus on English As A Second Language. There are currently one hundred and thirty-eight clinics in all the states, except for Vermont, Wyoming and Puerto Rico. The listing of the clinics can be found in the IRS website, [www.irs.gov](http://www.irs.gov). For the upcoming FY 2004, over 200 applications have been received. The IRS is providing \$7 million in matching funds, up to \$100,000 per clinic.

The clinics are also responsible for doing the marketing and publicizing for their own individual clinic. They also conduct outreach on IRS issues such as the EITC.

The LITC Program, as of May 1, 2003, falls under the jurisdiction of the National Taxpayer Advocate Nina Olson. Changes, thus far made by the NTA include certain amount of staff and tax specialists, a tax law library, qualified volunteers, CPE for staff and volunteers and a mentoring program for the new clinics. Swartz stressed that the LITCs were not intended to provide tax preparation, such as VITA sites do. Tax preparation is limited to the extent it relates to the controversy issue the clinic is helping the taxpayer with.

Fish asked if he could go to Hofstra University and talk to them about establishing a LITC? Swartz said yes he could educate them on the purpose of the clinics and the opportunity to become one by applying for a grant. Swartz took the opportunity to ask members that they mention the LITC Program on their outreach efforts. Also, he asked them to mention the existence of the English As A Second Language clinics. He gave members the phone number for the LITC office. The person to contact is Susan Gilbert at 404-338-7185.

Ghoniem said that she met with two LITCs in Florida and was impressed with their marketing materials in two languages. Swartz replied that that is exactly what he is trying to do at the moment, to assess the best practices used by existing clinics and share the information with the other clinics. She added that a concern the clinics had was that they had to reapply for the grant every year. The application process should be every two or three years. Swartz agreed and said that the application instructions are forty-four pages long. He also provided members with the e-mail address for questions on the LITC Program; [LITCprogramoffice@irs.gov](mailto:LITCprogramoffice@irs.gov). Again, Swartz encouraged their participation to disseminate the LITC Program information during outreaches.

Fish introduced the NY/NE Area Taxpayer Advocate Mary Ann Silvaggio. She said that she met Fish in the Atlantic City Tax Forum and she wanted to meet the rest of the members. She talked about her Examination background. She said that she is impressed with the members' dedication. Silvaggio gave her office phone number, (212-298-2072) and offered to assist anyway she can.



### **Report on Joint Committee**

Fish mentioned the Joint Committee's plan to propose that some members remain on for a third year to help in the transition with the new panel members. The members would also have the opportunity to change issue committees in the new fiscal year.

Also, Fish told members that legislative changes will go directly to NTA Olson and Director Temple.

### **National Tax Forum in Atlantic City**

Fish spoke about his attendance at the Forum. They met new IRS Commissioner Everson. Fish heard the IRS toll-free customer service issue as the main issue of complaint from forum attendees.

### **Public Input**

None.

### **Closing Assessment**

Chair Fish said that it was a good meeting. All agreed.

Ramirez stated that a formal outreach plan was being prepared for the new fiscal year and asked members for input on ideas to incorporate on the plan.

Kelly excused herself from attending the next teleconference on August 26th due to a conflict with traveling to an issue committee.

Meeting closed at 2:35 PM EDT.

Next teleconference will be on Tuesday, August 26, 2003 at 1PM EDT.



**Area 1 Committee Meeting Minutes  
June 20 and 21, 2003  
Andover, MA**

**Opening of the Meeting**

Chairperson Fish opened the meeting at 1:00 PM EDT by welcoming all members and participants.

**Roll Call**

**Panel Members Attending**

- Elizabeth Brodbine-Ghoniem, MA
- Walter Fish, NY, Chair
- William Gedge, CT
- Peter Gorga, Jr., NY, DFO
- James Grimaldi, NY, Vice Chair
- Catherine Kelly, ME
- Diane Mignano, RI
- Paul Nagel, NY
- Eileen Shuman, VT
- Charles Silva, MA

**Panel Members Absent**

- Abigail Alicea, NH
- Aimee Brace, NY
- Shamsey Oloko, NY

**TAP Staff Attending**

- Frederick Benoit, TAS Group Manager
- James Cesarano, Program Analyst
- Judith Howard, IRS Governmental Liaison
- Marisa Knispel, TAP Program Analyst
- Sandra Ramirez, TAS Senior Analyst
- Thomas W. Sawyer, TEC Tax Specialist
- Deryle Temple, TAP National Director

**Meeting Minutes**

The minutes of the May 27th meeting were approved by consensus.

**TAP National Director**

Director Temple welcomed all members and participants. She shared the information on the selection of new TAP manager Sandra Ramirez who will be working in the Brooklyn office with Analyst Knispel. She offered Ms. Ramirez's office phone number. She also informed committee of the selection of new management assistant Meredith Odom to the staff. Director Temple thanked Analyst Marisa Knispel for her outstanding job in handling the Area 1 program as well as other committee's for a year in spite of lack of staff support. The Director explained that she would request that TAP managers share the program's Federal Register Notices with other IRS organizations to invite their participation. That said, Chair Fish asked that IRS participants introduce themselves.



## **New Issues**

Chair Fish shared with the group issues collected by TAP analysts from calls to the ASPECT toll-free line. Other members had issues to share. Member Gedge assisted the committee by making a list of issues as they were discussed.

Member Shuman shared the issue of a taxpayer she met at the Vermont Employer Seminar. The taxpayer, an employer, was concerned about the guidelines provided in Circular E which states that an employer should not change an employee's name on the records unless that employee had the name changed with the Social Security Administration. The Form W-4 requests that the name be consistent with the social security card, and it states that if card and name do not match, the employer should contact SSA. This Vermont taxpayer asked what the correct procedure was to an SSA employee present at the seminar. That SSA employee responded that the W-4 is not his agency's form. The taxpayer is now confused on what her responsibilities as an employer are. The committee discussed the dilemma and agreed with Shuman that the responsibility should not be that of the employer. DFO Gorga explained that SSA is responsible for providing correct and updated data to the IRS. Ramirez stated that the statement provided by this taxpayer did not provide sufficient information. After further discussion, the members agreed that the issue should be referred to the Payroll Issue Committee.

Shuman presented a second issue. The check box on the Form 1040 is valid only up to the due date of the return. After this date, a Power of Attorney (F2848) is required. A particular accounting firm found out what the issue was when they tried contacting and discussing a client's issue with IRS. They believe that this procedure on the check box should be revised being that most IRS notices are sent to taxpayers past the filing due date. Nagel explained that the Area 3 Committee is currently working on the checkbox issue. Thus, this issue will be referred to that committee.

Shuman's third issue dealt with the health insurance deduction that self-employed taxpayers may take as an adjustment to their gross income. A self-employed individual wrote to Shuman expressing his view that this deduction should be permitted to those individuals who are employed but whose employers do not provide health insurance. This situation is happening more frequently within the corporate world. Director Temple indicated that since this is a legislative issue, it should be referred to the Systemic Advocacy Program. After some discussion on the issue, all members agreed to the referral.

Chair Fish explained that at the Joint Committee meeting, the TAP Chair asked that all current issues be finalized before new submissions are made. Fish said that our committee is doing very well since we have been completing most issues and forwarding their recommendation proposals. Gedge pointed out that he feels there is nothing wrong with adding issues and keeping them within the committee for further discussion at a later time.

Member Ghoniem talked about the fee of \$150 requested when submitting an Offer In Compromise to the IRS. Only when the taxpayer is below the poverty line, this fee is forgiven. The intent of the fee is to discourage frivolous offers. Area 7 Committee is currently working on this issue. Director Temple explained that National Taxpayer Advocate Nina Olson is very interested in this issue and currently working on the OIC Program. DFO Gorga further explained this fee and the OIC Program. After all discussion, the members agreed to refer this issue to the Systemic Advocacy Program for follow up.

Ghoniem discussed the Individual Taxpayer Identification Number (ITIN). She shared the anecdote of a taxpayer who had an ITIN and later received a Social Security Number (SSN). Mistakenly, she gave her ITIN to her employer who thought that the taxpayer had fraudulent intentions. Director Temple gave information on the ITIN. Ghoniem said that the issue with the ITIN is an education issue. There should be more education to the public on the ITIN and its purpose. Director Temple explained that NTA Olson is concerned about the ITINs that were issued by IRS and their accountability, mainly in this atmosphere of world terrorism. Ghoniem agreed and added that the fear factor in using the ITIN is a concern of taxpayers who believe that the information may be shared with the INS.



Following this discussion, Ghoniem talked about her involvement in the Multilingual issue Committee and a Low Income Tax Clinic (LITC) in the Boston area.

The next issue on the table was that of tracking the estimated tax payments that a taxpayer makes throughout the year. TEC Specialist Sawyer indicated that one way to track these payments is by making them electronically. EFTPS vendors are available for this payment system, Sawyer said, and the bank withdraws the payment on a specific date. Starting June 13, 2003 the EFTPS system is making this process available as an added benefit. The problem, if the payment is made after the final date for the year (April 15th in most cases), the system does not account for late made payments. DFO Gorga suggested this is a good issue for the committee to consider: to extend the time allowed for electronically-made ES payments to twenty-four months to allow for those taxpayer who file with extensions.

After a short break, Ghoniem shared feedback from Bentley College (LITC). They expressed that their local TAS office is excellent in responding to their issues timely and appropriately.

Member Kelly presented her issue on the case of a fourteen-year old newspaper carrier who came with his mother to prepare a tax return to a VITA site. The mother had received different interpretations from IRS personnel of the law indicating the responsibility of self-employment tax under the age of eighteen. Taxpayer was referred to Circular E and Publication 533 for Self-Employment. Kelly researched both publications and believes that they are not clear on the rules to follow. She found an article in the Digital Daily that states that taxpayers under the age of 18 are not subject to self-employment, but believes that the publication 533 should be more clearly defined. Chair led discussion on the issue and all members agreed to follow up as issue for the committee. Kelly and Shuman will work jointly on this project.

Grimaldi briefed committee on issue of 9/11 grants. He explained that he still receives contacts from business owners affected by this issue. He explained about the guidance he was given in dealing with issue due to its legislative nature. For example, he stated his involvement with Congresswoman Maloney who is also interested in this issue. Director Temple indicated that committee members may be able to talk to press after group consensus and the group reaches a consistent message. Director is working with NTA on the proper procedures of TAP's involvement with the media. She explained that members are not prohibited from talking to media but TAP needs to set up proper procedures and guidelines to prevent a member to act as a lobbyist.

Member Kelly shared an outreach concern on the issue of the EITC. She had previously sent all committee members and email on Form 8867. This is a form used by tax practitioners to inquire on a client's claim to the EITC. This form is part of Publication 3107 and it is used for practitioners' due diligence. She stated that it seems that some practitioners are aware of it which a source of concern to the EITC Issue Committee. Some software companies also do not seem to include it. Her email, she stated, had not been answer by any of the members. She asked again that members provided their input. She also asked that Area members take the opportunity to ask about EITC problems and suggestions, as well as Form 8867, during their outreach opportunities. Ghoniem, who will soon participate in an outreach for her LITC, will definitely do so. Shuman requested that Kelly put together a list of questions and concerns for the members to use in their outreach efforts. The survey will aid the EITC Committee to assess the accessibility and usability of this Form. Shuman mentioned that concentration should be on educating taxpayers so that they learn to prepare their own tax returns. Discussion followed on AARP, VITA and other free tax assistance efforts. Judith Howard, an IRS Governmental Liaison, explained the IRS education incentives and the information that it provides via website, free tax assistance site and distribution of written material.

The members discussed the ASPECT toll-free line and TAP website as means for TAP to receive issues and concerns from taxpayers. They wanted to know if taxpayers were acknowledged. Staff explained that all calls or comments were responded and that individual situation that met TAS criteria was forwarded to the local TAS office. A member asked if TAP could receive an update or report on those





calls or cases that were being forwarded to this unit. Director Temple indicated that TAP can refer cases or issues to TAS but that TAS will not be giving TAP any feedback on those cases.

Ghoniem asked if IRS had a phone number to call and report an employer treating an employee as an independent contractor and issuing a Form 1099 as opposed to the W-2. Director Temple explained that IRS does have a toll-free number for this type of referrals. Later on in the meeting, an IRS staff member provided members with this number.

Sources of issues were discussed and DFO Gorga took the opportunity to explain that the best source is outreach. LITCs and other professional societies are also great sources. Shuman finalized the proposal on Inflation/Phase-Out and Deductions and the committee accepted it and formed consensus to elevate it to the Joint Committee.

Discussion ensued on the other of Shuman's proposals regarding Penalties and Abatements. After long discussion that the proposal did not reflect properly the issue, the committee agreed that it should be revised further. Shuman will follow up. Shuman would like to respond to the taxpayer who initiated this issue and was advised that she could explain that this advisory committee worked the issue but to avoid details on the recommendations made.

Grimaldi spoke on the issue of filing extensions. He said that if the corporate returns due date of March 15th could not be met, a corporation could obtain a six- month extension. Why couldn't this be done with individual tax returns as opposed to requesting an automatic four-month extension and later on an extra two-month extension? He explained that he received researched information from the analyst but all research did not provide support against it. Analyst Knispel will do more legislative research.

Before ending meeting, Ghoniem asked: why is the tax system called a voluntary system? Sawyers replied that in time of the Civil War an amount of tax was assessed to the population with no relevance or background information to the assessment.

### **Outreach Presentations**

Chair Fish continued the meeting by prompting all members to become involved in outreach. Deryle Temple explained the new regulations for seeking funding approval when doing outreach. The members are asked to submit request 15 days prior to the outreach through the analyst.

### **Public/ Participants Input**

Chair requested that all participants provided their assessment or opinions of the meeting.

### **Closing Assessment**

Chair said that much information and issues were collected in this meeting and reminded all that the meeting would continue the next day at 9:00 AM. He closed the meeting at 4:19 PM EDT.

## **June 21, 2003**

### **Opening of the Meeting**

Chair Fish opened the meeting at 9:00 AM EDT. He explained that member Mignano could not join committee on this day due to a relative's funeral. He presented member Silva who joined the meeting.

### **Roll Call**

### **Panel Members Attending**



- Elizabeth Brodbine-Ghoniem, MA
- Walter Fish, NY, Chair
- William Gedge, CT
- Peter Gorga, Jr., NY, DFO
- James Grimaldi, NY, Vice Chair
- Catherine Kelly, ME
- Paul Nagel, NY
- Eileen Shuman, VT
- Charles Silva, MA

#### **Panel Members Absent**

- Abigail Alicea, NH
- Aimee Brace, NY
- Diane Mignano, RI
- Shamsey Oloko, NY

#### **TAP Staff Attending**

- Marisa Knispel, TAP Program Analyst
- Sandra Ramirez, TAS Senior Analyst
- Thomas W. Sawyer, TEC Tax Specialist

#### **New Issues**

DFO Gorga revisited Shuman's Penalties proposal. He explained that he spoke to an IRS employee at an IRS Service Center or Campus who had told him that much of the correspondence received at the Campus was on balance due issues. He proposed to the committee to consider the issue that the IRS notice or letter be a standard with every balance due case. He also suggested that the IRS should pay close attention to the paragraphs chosen for these letters so that they reflect the issue at hand and be understood clearly by taxpayers. The issue, he said, is a quality control issue. The letter should explain the issue explicitly so is not to be misunderstood by low-income or uneducated taxpayers who lack knowledge of tax law.

Discussion on how best to handle the issue ensued and members decided to create two new issues: the statement(s) made in the IRS letter and quality control of these letters. Shuman will follow up on the issue of the letters and Ghoniem on that of quality control.

Shuman indicated that many issues reviewed the prior day seemed to conflict with issues being worked by other area and issue committees. We need to clarify the specific direction taken by that committee on the issue, she said, before referring our issue.

The group continued discussion on the penalty proposal and followed with discussion on installment agreements. Kelly said that the request for IRS's installment agreement or payment plan, Form 9465, does not adequately describe the penalties and interest that the taxpayer accrues while on the agreement. Only the instructions to this Form indicate this. She volunteered to review the form and its instructions to formulate a proposal to this issue. Ramirez suggested combining this issue with the penalty and abatement issue of the written proposal. Gorga and Shuman disagreed; they should be two separate proposals.

Shuman suggested that it could be treated as a recommendation to the issue, not as part of the issue. Thus the issue of the penalty and letters is to be worked by Shuman, Form 9465 by Kelly and quality control of IRS interim balance due letters by Ghoniem.



Gedge asked the question of why do we have to spend so much time formulating a recommendation proposal to an issue instead of just forwarding the issue to the appropriate party. Chair Fish explained that this is the procedure TAP members were asked to follow.

The committee reached consensus to finalize all penalty related issues prior to the July 22nd teleconference. The committee will study and review the proposal before this date and vote to elevate during the teleconference.

Sawyer added that the interim letters sent to taxpayers owing a balance to IRS should state that the taxpayer should continue making payments while they wait for approval of installment request and that penalties and interest will continue to accrue.

DFO Gorga explained that this type of miscommunication and problems is handled by LITCs. He suggested that we maintain close communication with local LITCs that serve as a source of issues.

Chair Fish asked committee to develop a formal to response to taxpayers who send us issues and recommendations that are followed by the committee. Gedge was confused as to cases like Shuman's VT taxpayer should be handled. DFO Gorga explained that when a taxpayer has a personal situation, we should refer the case to the local Taxpayer Advocate Service. The issue of the problem, however, may be of interest to the committee if that is a global issue. Shuman asked if she should let this particular taxpayer know the working recommendation on his issue. DFO said that she might respond that his issue is of interest to the committee that is currently formulating a recommendation but not the details of the recommendations. In other words, respond to the taxpayer as a courtesy notification. Consensus was achieved to respond to any taxpayer who sends us or refers us an issue. By email, the taxpayer may be responded immediately.

### **Mid Year Assessment Report**

The committee spent time formulating the Mid Year Assessment Report. Chair indicated the purpose of this report and that all committee chairs were to submit one to the TAP chair for review. Members requested that Analyst Knispel obtain a copy of all other committees'.

A copy of the final report is attached with the meeting minutes.

### **Public/ Participants Input**

The issue of backup withholding, a tabled issue, was discussed and Tax Specialist Sawyers spoke about this issue. He closed his discussion by thanking committee for inviting him. He found the meeting very informative and rewarding.

### **Closing Assessment**

In closing, member Kelly reminded members to offer suggestions and opinions on Form 8867's survey. In doing this, we will know if the due diligence requirements are being done by practitioners in our area.

Chair Fish discussed an idea that the Joint Committee presented to offer a seminar or training to those non-practitioner members. The TAP chair had requested all chairs to pose the question for the need of training to all members. Area 1 Committee members agreed that it would not be necessary.

Chair also indicated that soon new business cards with new TAP logo would be distributed. Ghoniem introduced the issue to add member's personal phone numbers on the card and chair explained that IRS did not agree with this request that was presented previously.

Chair thanked Tom Sawyers and all the committee members for their participation. He closed the meeting at 11:50 AM EDT.



## **Attachments**

- Mid-Year Assessment Report
- Roster of Issues Under Consideration with name of member working the issue and Action Taken.



**Area 1 Committee Meeting Minutes**  
**May 27, 2003**  
**Teleconference**

**Opening of the Meeting**

Chairperson Fish opened the meeting at 1:05 PM EDT by welcoming all members.

**Roll Call**

**Panel Members Attending**

- Elizabeth Brodbine-Ghoniem, MA
- Walter Fish, NY, Chair
- William Gedge, CT
- Peter Gorga, Jr., NY, DFO
- James Grimaldi, NY, Vice Chair
- Catherine Kelly, ME
- Shamsey Oloko, NY
- Eileen Shuman, VT

**Panel Members Absent**

- Abigail Alicea, NH
- Aimee Brace, NY
- Diane Mignano, RI
- Paul Nagel, NY
- Charles Silva, MA

**TAP Staff Attending**

- Nancy Ferree, TAP Program Manager
- Marisa Knispel, TAP Program Analyst

**Meeting Minutes**

The minutes of the April 22nd meeting were approved by consensus.

**Report on Joint Committee Meeting**

Chair Fish briefed on issues discussed at the Joint Committee Meeting in Washington D.C. He explained that NTA Olson provided all committee chairs with a copy of the letter addressed to TAP Chair Seuntjens that explains procedures to follow on dealing with legislative issues. TAP members are not to submit their legislative recommendations or views directly to Congress, but to forward them to the Systemic Advocacy unit of the Taxpayer Advocate Service. Ms. Olson, he explained, selects the five main topics of interest to compose her Annual Report to Congress.

The terms of TAP membership were discussed. The Joint Committee proposed that after the two-year membership commitment, one third of the current membership volunteer to continue on the panel for an additional year. The new members will join for a two or three year term. The proposal is to be recommended to the TAP Director and National Taxpayer Advocate for approval.

Chair Fish also announced TAP's new web site, TAP Speak, and offered the site's address. The web site, he added, includes a reading room.



Members also discussed TAP's toll-free line (ASPECT) and web site. Analysts forward issues and concerns of citizens received through these to the appropriate committees. TAP's NY office is not currently connected to the toll-free line due to lack of staff, thus Analyst Knispel's duty is to address web comments.

At the meeting, it was also recommended that members establish a relationship with their Local Taxpayer Advocates (LTAs). LTAs make visits to congressional offices and bring forth issues affecting the public. DFO Gorga explained in more detail the purpose of these visits.

Member Grimaldi spoke about the upcoming IRS Practice and Procedure Conference to be held at the Helmsley Hotel in NYC on June 17th. He asked DFO Gorga if TAP members could participate in the event. Gorga explained that the event is sponsored by the NYS Society of CPAs and will follow up by providing Grimaldi the name of the person to contact.

### **Subcommittee Reports**

Member Shuman stated that the proposals for Phase Outs and Penalties are not final. DFO Gorga explained that these proposals involve legislative issues; the third proposal submitted by Kelly is more of administrative nature.

Member Shuman talked about the Penalties and Interest Abatement proposal, indicating that she would like to add a suggestion on the issue of the IRS letter sent to taxpayers with a balance due. The letter sent to the taxpayer in Vermont, who initiated the issue, is not clear and she feels that an added statement will clarify the situation on penalties and interest for all taxpayers affected.

Member Kelly talked about her proposal to add a message under the IRS local phone number indicating that this number is not to be used for tax questions, but to make an appointment. At the very least, the message should indicate that the number is recorded, not live.

Member Shuman continued on the last proposal regarding Phase Outs. She'd like to address both recommendations made on the original proposal submitted to the committee as separate issue or proposals. Gorga agreed that the first recommendation made of publishing a standard table on tax publications (e.g. 1040 instructions) is an administrative issue. The second recommendation, he continued, is legislative. So, the best way to submit a recommendation on the Phase Out issues is to write two separate proposals.

Shuman will revise the Phase Out proposal and forward to committee. She will also make a couple of changes to the Penalties proposal, send it to Analyst Knispel who will forward it to the Joint Committee.

### **New Issues**

Member Kelly asked Chair Fish if he had reviewed information she sent him regarding people under the age of 18 having to pay self-employment tax. She gave an example of a taxpayer in Maine. The issue was discussed and Publications 533 and 15 referenced.

Member Shuman asked the chair if he had new issues or tasks that he'd like to assign for the members to investigate. He indicated that he has been away recently and has not have time to review a list of issues that DFO Gorga sent him.

DFO Gorga asked members if they were aware of any hot topics in their area. Kelly raised the issue of the clergy who are affected on claiming the earned income credit due to their receiving housing allowance. Due to the inclusion of the housing allowance in the EIC calculation, these taxpayers are ineligible for the credit or the amount of the credit they are entitled to is substantially reduced. Gorga indicated that this is also a legislative issue and it might eventually get resolved. It is not an issue that



impacts most taxpayers. The alternative minimum tax has more interest due to the number of people currently affected.

**Future Meeting Planning**

The topics of the Andover meeting and invitations to LTAs in the area were discussed.

**Public Input**

None.

**Closing Assessment**

In closing, Area 1's participation at the National Tax Forum in Atlantic City and TAP's Annual Meeting were discussed. Chair Fish closed the meeting at 2:09 PM.



**Area 1 Committee Meeting Minutes**  
**April 22, 2003**  
**Teleconference**

**Opening of the Meeting**

Chairperson Fish opened the meeting at 11:09 AM Eastern Time by welcoming all attendants. He announced that he had received Member Kelly's proposal on the advertised local IRS phone number that was written by Member Brace. He will ask that this proposal be shared with all members prior to forwarding it to the Joint Committee.

**Roll Call**

**Panel Members Attending**

- Elizabeth Brodbine-Ghoniem, MA
- Walter Fish, NY, Chair
- Lorraine Fletcher, NY, Acting DFO
- William Gedge, CT
- James Grimaldi, NY, Vice Chair
- Diane Mignano, RI
- Paul Nagel, NY

**Panel Members Absent**

- Abigail Alicea, NH
- Aimee Brace, NY
- Peter Gorga, Jr., NY, DFO
- Catherine Kelly, ME
- Shamsey Oloko, NY
- Eileen Shuman, VT
- Charles Silva, MA

**TAP Staff Attending**

- Nancy Ferree, TAP Program Manager
- Marisa Knispel, TAP Program Analyst

**Meeting Minutes**

Chair Fish led discussion on [prior meeting minutes](#) and members agreed to approve them.

**Subcommittee Reports**

Member Gedge led discussion by explaining that the Penalty Abatement subcommittee will hold a teleconference later this week. There is nothing new to be reported at this time.

On the issue of grants given to businesses, victims of September 11, 2001, Member Grimaldi informed the committee that Congresswoman Maloney's office invited him to participate in a press conference on April 7th. Member Grimaldi spoke at the conference not as a TAP member, but as a concerned citizen and tax practitioner. He sees by this recent conference and other media, that the issue is receiving a lot of coverage.

Member Grimaldi continued by speaking on the issue of IRS extensions. He does not understand why the second extension (which allows filing to be extended to October 15th) must be filed. According to





the Internal Revenue Code, it is mandatory to file the Form 2688 by August 15th to receive the extension of time to file. However, other taxing authorities grant an automatic six-month extension. The committee would like to know why the forms are necessary. Are requests denied? Also, if tax is due but not paid with the form, is the filing extension granted? Will filing a petition for an installment agreement along with the extension ensure that the taxpayer is not penalized for late filing? Analyst Knispel will do research on the subject.

### **New Issues**

Member Gedge spoke about two new issues received from local taxpayers. The first has to do with phase-outs, which is an active issue for the committee. In doing his 2002 taxes, a taxpayer was \$21 over the income limit to claim the \$1,000 education deduction. The taxpayer asked if there was any way that one could anticipate going over the limit amount in order to make adjustments before filing. Instead of missing out on this deduction, why can't the taxpayer be subject to a phase-out? Member Nagel explained that this taxpayer might have misunderstood his situation. First of all, it is not clear if the taxpayer is referring to the education credits (HOPE or Lifetime) or the student loan interest deduction. Nagel explained that the education credits phase out up to the AGI of \$102,000 while the student loan interest phases out up to \$130,000.

The second issue is on reporting requirements for stock divestitures. In divesting, some companies declare dividends that are tax-free disbursements. These disbursements are reported in paper form that the taxpayer must attach to his tax return. Hence, taxpayer may not file electronically. If these disbursements are non-taxable, why is it necessary to send the reporting forms to the IRS? Isn't the IRS aware of the disbursement? Why then impede the taxpayer from filing electronically because of having to send in the paper documents? Member Grimaldi explained that these tax-free exchanges or any tax irregularities on the return are explained to the IRS via paper forms. The issue, he feels, is that attachments like these are an obstacle for electronic filing.

Chair Fish commented on the fraudulent returns prepared and fraudulent statements made by paid tax preparers. As a practitioner, he is very concerned about this issue. He was reminded that other committees are working on the issue of licensing tax preparers and that it is also an issue for the National Taxpayer Advocate as mentioned in her 2002 Report to Congress. Acting DFO Fletcher commented that the NTA proposes that tax preparers have basic knowledge of tax law, however she cannot ensure that these practitioners will eventually do the right thing. Analyst Knispel suggested that any proposal or recommendation on the issue be written and forwarded to the Ad Hoc Committee.

Member Ghoniem suggested that we include the Alternative Minimum Tax as one of our issues. She asked if any other committee is currently working on it. Program Manager Ferree explained that this issue is popular among various committees and that the upcoming Issue Matrix will allow us to cross-reference issues so as to avoid duplication. Analyst Knispel reminded Ghoniem that the Inflation/Phase-Out subcommittee agreed at the last meeting to make the AMT part of their study.

### **Future Meeting Planning**

June meeting in Andover was discussed.

### **Public Input**

None.

### **Closing Assessment**

Chair Fish stated that this committee is developing various interesting issues that eventually may be forwarded to the Ad Hoc and Joint Committee. In closing, he also reminded member to make hotel reservations for the upcoming Andover trip.



**Area 1 Committee Meeting Minutes**  
**March 25, 2003**  
**Teleconference**

**Opening of the Meeting**

Chairperson Fish opened the meeting at 1:04 PM Eastern Time and welcomed all members and guest, former CAP member Anthony Fandozzi, to the meeting.

The Chair gave a briefing on the Joint Committee's attempt to gather as many issues as possible prior to their forthcoming face-to-face meeting on May 2, 2003.

**Roll Call**

**Panel Members Attending**

- Aimee Brace, NY
- Elizabeth Brodbine-Ghoniem, MA
- Walter Fish, NY, Chair
- Peter Gorga, Jr., DFO
- James Grimaldi, Vice Chair
- Catherine Kelly, ME
- Diane Mignano, RI
- Paul Nagel, NY
- Shamsey Oloko, NY
- Eileen Shuman, VT
- Charles Silva, MA

**Panel Members Absent**

- Abigail Alicea, NH
- William Gedge, CT

**TAP Staff Attending**

- Nancy Ferree, TAP Program Manager
- Marisa Knispel, TAP Program Analyst

**Guest**

- Anthony Fandozzi

**Issue on Attendance**

Chair Fish explained that some committees adopted the operating rule that if a member misses three meetings he/she may be voted out. He said that this committee has not faced that problem and if someone is to miss a meeting, the committee should be given advance notice. He asked for members' opinions on the matter. Member Silva agreed that this restriction should not be implemented. No objections.

**Meeting Minutes**

Chair Fish led discussion on prior meeting minutes. Member Silva motioned to accept the minutes and Brace seconded the motion.



### **Subcommittee Reports**

Member Shuman, member of Penalty Abatement Subcommittee, explained that she has not spoken to Member Gedge (lead) on the issue lately. She was in Washington D.C. and discussed the incident of a particular taxpayer who received the wrong notice. IRS admitted negligence. While in D.C., she was provided with language to change the context of the stall notice to taxpayers and with other answers to the subcommittee's questions. She will share her findings with the subcommittee in a future teleconference.

She continued to update members on her other issue of the inflation vs. deductions and phase-outs. She has not actively worked on this issue, but recognizes that the issue is so broad that may have to be divided into separate issues. Some of these issues, although legislative in nature, need to be revisited. Nevertheless, Shuman believes that any recommendation made by the subcommittee should be forwarded to NTA Nina Olson. Member Brace agreed with Shuman that this is an overwhelming issue and that even its approach is an issue onto itself. The issues should be analyzed and recommendations forwarded to the NTA. Member Shuman was happy to find support on the issue from a TAP website comment received from a taxpayer who in his comments supports her view. She continued to explain the views of an Area 2 TAP member on how to handle legislative issues. DFO Gorga reiterated that members should not be dissuaded from working legislative issues but should forward recommendations to the IRS National Office for possible inclusion in the NTA's Report to Congress.

Continuing on the inflation discussion, Chair Fish advised that the main concern should be the relation of deductions and credits to inflation, not the phase-out and suggested that the issue of AMT be included as part of the study. Member Kelly mentioned that the Schedule R should also be reviewed since its eligibility parameters have not changed in ten years. At this point, member Shuman invited any other member to join this subcommittee. No one volunteered.

Member Grimaldi updated the members on the issue of 911 grants. He has been receiving a lot of feedback from members of the World Trade Center Association and attended a meeting with the Lower Manhattan Business Development Association which is aimed to enhance business growth in downtown Manhattan. He stated that although he was advised not to conduct visits to congressional offices as a representative of TAP, he has been receiving phone calls from Congresswoman Maloney's office with referrals on affected taxpayers protesting the taxability of business grants. He has forwarded his notes and concerns to the congressional office, not as a TAP member but as a concerned citizen. Just last week, he indicated, IRS released a notice stating that business grants given to victims of September 11<sup>th</sup> are taxable. Grimaldi stated that he recognizes that the 911 grants is a local issue and Member Silva stated that even though local, it has merit since the situation may reoccur in another part of the country with another disaster.

Discussion ensued on the treatment of disaster (FEMA) grants. Hence, the Chair suggested to the committee that the 911 issue might be addressed in conjunction with the taxability of other disaster grants.

Member Silva is perusing the issue of flat tax originally raised by Member Shuman. He has done much research but the study is broad.

Member Shuman related a taxpayer's comment sent to her on the topics of residency, health insurance and Medicare. After discussion, the members agreed that this is not within TAP's scope.

Member Kelly indicated that she sent her toll-free proposal to Brace for formatting and asked the Chair if he'd seen it. Chair Fish will follow up on it.



### **New Issues**

Member Grimaldi proposed for the committee to consider the issue of extensions. The four-month extension to file the tax return is automatic, giving the taxpayer until August 15<sup>th</sup> to do so. In his experience, the second extension, which is a petition to the IRS to extend the time to file the return until October 15<sup>th</sup>, has always been granted. Thus, he sees this granted rubber-stamped petition as a waste of paper and time. Also, he added, other state and city agencies grant an automatic six-month extension. Member Silva supported Grimaldi's recommendation. He also raised the question of why have the existing four-month extension, since it is automatic, why not just delay the filing deadline until August 15<sup>th</sup>. Member Nagel emphasized that the extension to file is not an extension to pay. Analyst Knispel will research the logic and purpose of the two extensions.

### **Outreaches**

Chair Fish reminded members about the importance of outreach and sending the TAP Speaker Report to Analyst Knispel.

### **Future Meeting Planning**

June meeting in Andover was discussed and Analyst Knispel will be sending hotel information via email. Chair Fish announced that local New York members were invited to tour the Brookhaven Service Center and extended the invitation to all members.

### **Public Input**

Chair invited Anthony Fandozzi to share comments on the meeting and TAP. As former CAP member and Vice-Chair of the NY/Metro CAP, Mr. Fandozzi has been following news on TAP. He is impressed with the virtual way of communication that members use, via email and teleconference. He is also impressed with the minutes of this committee as they are readable and easy to follow. He thanked Analyst Knispel for this.

### **Closing Assessment**

Member Kelly shared the story of taxpayers who purchased a camper and found money which they turned over to the local police. The taxpayers are being taxed for the amount from the time they found it until they return it to local authorities. DFO Gorga indicated that when a taxpayer reports someone to the IRS for misuse of funds and gets a reward, the reward becomes taxable as income.

In closing, DFO Gorga shared his background with members and stated that he was happy to be part of the committee. Chair Fish closed the meeting at 2:00 PM EST thanking everyone for their participation.

The next teleconference will be on April 22, 2003 at 11:00 AM EST.



**Area 1 Committee Meeting Minutes  
February 25, 2003  
Teleconference**

**Opening of the Meeting**

Chairperson Fish opened the meeting at 1:02PM Eastern Time and welcomed all members and guest Dan Rinke from CCH to the meeting.

The Chair explained that the Joint Committee discussed possible conflicts in duplication of issues worked by different committees. At this time, this committee will resolve any conflicts by assembling reports and forwarding issues to the respective committee. Area 1 has no conflicts at this time. Member Shuman indicated that a database that is currently being prepared for this purpose would diminish the possibilities of duplication.

**Roll Call**

**Panel Members Attending**

- Abigail Alicea, NH
- Aimee Brace, NY
- Elizabeth Brodbine-Ghoniem, MA
- William Gedge, CT
- Nancy Ferree, Acting DFO
- Walter Fish, NY, Chair
- James Grimaldi, Vice Chair
- Catherine Kelly, ME
- Diane Mignano, RI
- Paul Nagel, NY
- Shamsey Oloko, NY
- Eileen Shuman, VT
- Charles Silva, MA

**TAP Staff and IRS Staff Attending**

- Eileen Cain, TEC Territory Manager
- Marisa Knispel, TAP Program Analyst
- Ellen Murphy, TEC Area Director

**Guest**

- Dan Rinke, Commercial Clearing House (CCH)

**Meeting Minutes**

Chair Fish led discussion on prior meeting minutes and all members formed consensus to approve them. Afterwards, the Chair reminded members that the April 22nd meeting has been rescheduled to 11:00 AM ET.

**Subcommittee Reports**

Member Gedge briefed the committee on the Penalty Abatement Subcommittee's meeting. After the meeting, the subcommittee sent a report containing a few questions to Analyst Knispel for a response.



At the meeting, Gedge said, the members were trying to assess if the situation of the taxpayer referred to Vermont Member Shuman was an isolated case or a pervasive situation. The taxpayer claimed that after receiving notification from IRS about an underpayment of tax from a previous year, he contacted IRS and requested abatement of penalties since the situation occurred unintentionally. The IRS conceded by abating penalties but when the taxpayer requested an installment plan to pay the balance due, penalties were included in the bill.

The subcommittee members discussed the disclosure process used by IRS to explain to a taxpayer the terms of an installment plan. Is the taxpayer aware that penalties assessed are incorporated into the plan? If abatement of penalties for past due taxes is approved by the IRS and the taxpayer enters into an installment plan, can penalties be abated simultaneously? Member Kelly indicated that she read in Tax Topic #653 that IRS will not abate any penalties until the tax is paid in full. During the discussion, Member Gedge asked how are these installment agreements made and Member Nagel explained that IRS uses Form 9465 to apply for the agreement, but penalties and interest are not calculated at the time of application. Member Grimaldi added that IRS collection employees would customarily accept a payment plan orally to collect the tax due when there are no assets to collect. The members asked: how appropriate is disclosure of the terms of the plan in these cases?

Another question that the members of the subcommittee would like to have answered is regarding the length of time it takes the IRS to review appeal cases. If there is a delay in the review of a taxpayer's appeal to abate the penalties, is the taxpayer penalized? Do penalties accrue while the IRS considers the appeal? Does IRS have statistics on the average time taken to appeal cases?

Finally, the subcommittee considered the education that the Taxpayer Advocates receive on the opportunity to abate penalties from an installment plan after the original penalties were abated.

Member Shuman indicated that she is still working on the issue of inflation factors. She has a list of items to study and wants to know which of these items Congress is considering. She contacted Senator Jeffers' office and the staff assistant who works on tax issues offered Shuman her assistance.

After these reports, Chair Fish asked if the committee should elevate any issue at this time. Member Brace expressed that she does not feel that the committee is ready to elevate the issues but that more study on the issues is needed. Member Kelly felt that the issue regarding the advertised local IRS phone number could be sent forward. She had written a recommendation for this issue and forwarded it to the Chair and Analyst. DFO Ferree advised the local published phone number came about as a requirement from RRA '98. Also, that the purpose of the phone number is for taxpayers to call for directions, hours of service and to secure an office appointment when they have compliance issues. This means that Kelly's recommendation will have to be modified. Afterwards, the written recommendation will be circulated among the members and then the Chair will forward it to the Joint Committee.

### **National Tax Forums**

The committee discussed the National Tax Forums. This event for tax practitioners is held in six cities around the country. TA P will have a booth at each Forum, said Acting DFO Ferree. It is a day and a half of exhibition and it brings the opportunity for TAP to talk to participants. TAP expects to have a staff member and two Area Committee members present at each Forum. The members who volunteer will be selected according to travel budget. Analyst Knispel sent an email to all Area 1 members requesting volunteers. However, not all members had a chance to read the email and hoped that selection would be made during this teleconference. Analyst Knispel will send out another email for the members to indicate their interest in attending the Forum. The list will then be forwarded to DFO Ferree for selection of member participation.



### **Outreach Activities**

The next topic was that of outreach activities performed by the members. Chair Fish explained that he took the opportunity of a cruise to talk to people about TAP. Member Nagel had two recent outreaches. The first was in Glen Cove, NY with Eileen Cain of IRS's TEC organization and another outreach was with a taxpayer who called him after seeing his name in a newspaper article. Member Gedge gave a presentation to two executives of Chambers of Commerce and scheduled a presentation with a larger audience. He announced an interview he will have with the New Haven Register. Gedge feels that this is a good time to re-release the original press releases done on all TAP members. DFO Ferree added that this Connecticut newspaper has a bureau in Washington D.C. and will contact TAP Director Deryle Temple to obtain more information on the Taxpayer Advocacy Panel. Member Ghoniem scheduled a presentation to a tax advocacy program of Boston whose members assist taxpayers with federal and state taxes for a time after the filing season. She will also speak at a women's business network on March 20th and has contacted her local newspapers.

Chair Fish reminded everyone that to maintain a record of the committee's outreach activities and to receive reimbursement for travel expenses, members should complete the Speaker Form and address it to Analyst Knispel.

Member Shuman stated that TAP has a PowerPoint presentation that is excellent to use in outreaches. DFO Ferree will send out this presentation to everyone via email.

### **Future Meeting Planning**

Member Shuman commented on a recent face-to-face meeting with her issue committee in Austin, TX where the members had the opportunity to take a tour of the Service Center. There, she met Analyst Jim Cesarano from the Andover Service Center. She suggested that Area 1 meet in Andover and get a tour of the center. After agreeing on this location, the committee chose June 19th through 21st to meet. Analyst Knispel will set up the tour.

### **Guest Speaker**

Chair Fish introduced TEC Area Director Ellen Murphy. Director Murphy thanked the committee for adjusting the agenda to her conflicting schedule. She explained that she was former District Director in Brooklyn and Eileen Cain was a former manager for the Citizens Advocacy Panel (CAP) in this location. Murphy indicated that in the past, CAP members were very receptive to issues that were difficult to both taxpayers and the IRS, such as the FTD coupons.

Director Murphy continued by giving an overview of TEC's (Taxpayer Education and Communication) efforts in the New York/New England area. TEC works closely with tax practitioners in this area and partners with the small business developments. Currently TEC is making a big effort to increase electronic submissions. Murphy is the executive in charge of the planned strategy to accomplish this effort. The tax practicing community that TEC covers is also quite diverse, Murphy said, so much that the organization covers translated services. They have made a great impact with the Asian small business community.

The purpose of her visit, Director Murphy explained, is to propose that both organizations, TEC and TAP, learn from and assist each other. Manager Cain followed by introducing herself as TEC Territory Manager for Long Island, NY. She explained that members could contact TEC managers from other territories. Member Kelly asked who was the TEC representative in Maine and Murphy promised to send a list of TEC managers in the area to Analyst Knispel.

TEC is also responsible for tax products and CD-ROMs used by the tax community. Also, they manage TaxTalk Today, a live broadcast program on different tax issues. The last program was on tax scams and schemes. TaxTalk Today. TV is done with a contractor and more than 20,000 practitioners have registered to use it. Practitioners may view the program and earn CPE credits. Vice-Chair Grimaldi said that he has seen as many as ten programs and found them to be excellent. TEC's website provides a



list of future topics. Director Murphy invited all Area 1 members to suggest possible topics for the program. The next topic scheduled for March 10th will deal with tax compliance. To end, Director Murphy thanked the members and invited them to contact her by providing her telephone number.

#### **Other Issues**

Member Gedge asked which is the most practical way to communicate between Area Committees other than through the Joint Committee. Member Nagel suggested using the TAP website and reading the committees' minutes. DFO Ferree added that a database or matrix is being prepared to use as issue reference. Also, TAP Speak will be used as an interactive threaded messaging site with a chat room to interact and communicate with other members.

#### **Public Input**

Chair Fish invited guest Rinke to comment on meeting. He found the meeting very interesting. When asked by Member Grimaldi what his job is with CCH, Rinke said that he works in Washington DC as analyst/reporter.

#### **Closing of Meeting**

The next teleconference will be held on March 25th at 1:00 PM, EST. At 2:05 PM EST, Member Kelly motioned to adjourn the meeting and Member Silva seconded the motion.