



2005 Meeting Minutes Area 1

- September 7, 2005
 - July 27, 2005
 - July 6, 2005
 - May 4, 2005
 - April 6, 2005
 - March 2, 2005
 - February 2, 2005
 - January 5, 2005
-

Area 1 Committee Meeting Minutes September 7, 2005

Designated Federal Official

- Gorga, Peter, LTA, New York, NY

Committee Members Present (These attendees count for quorum)

- Brodbine-Ghoniem, Elizabeth, Winchester, MA, Chair
- Epstein, Harvey, Lee, NH
- Gadon, Harold, Cranston, RI
- Grimaldi, James, Brooklyn, NY
- Guthman, Michael, Westport, CT
- Havey, Dorothy, Lincolnville, ME
- Nagel, Paul, Glen Cove, NY
- Sanford, Searleman, Glens Falls, NY

Committee Members Absent

- Silva, Charles, Provincetown, MA

TAP Staff

- Knispel, Marisa, Analyst
- Odom-Russell, Meredith, Management Assistant
- Ramirez, Sandra, Manager

Other Attendees

- No other attendees

Welcome



Roll Call (quorum was met)

Review Agenda

Approval of July 2005 Meeting Minutes

Minutes approved with change requested by chair that names of those without action items due be removed from "Action/Assignment Review".

Chair Report

Philip Cimino of Staten Island, NY, resigned.

Joint Committee Report

Area 1 presented four separate proposals to the last Joint Committee Meeting on Form W-4 (2 proposals) and Form 5500 and the Internal Revenue Code. They were all approved by the Joint Committee and will be forwarded to the IRS. The Joint Committee was also informed that the Area 1 committee will work with the LITC Program on issues that don't belong to the Multilingual Issue Committee; specifically controversy issues versus English as a Second Language issues- which is the focus of the MLI committee.

Annual Assessment

The Area 1 committee must put together an Annual Report/Annual Assessment. Elizabeth would like for the committee to fill out the lower portion of the report that Sandra sent out. Please forward your comments to Elizabeth. Elizabeth will incorporate your comments in the Annual Report and share the draft with the committee for review before submission.

Agenda Items

Subcommittee 2

Grimaldi discussed Form 8892. There were a lot of comments from members on changing the form or changing the original extension Form 4868 and proposing to eliminate Form 8892. A conference call is being set up with Ed Mikesell, who created the Form 8892. One of the reasons for the creation of this form is that the IRS was having problems processing gift tax extensions and Income tax extensions on the same form. The proposal will not be submitted until the committee speaks with Ed to find out specifically what problems the IRS had. If the Area 1 committee accepts the proposal, it will be presented to the Joint Committee in October. Next subcommittee 2 meeting will be on September 16, 2005.

Subcommittee 3

New proposal on Advertising TAP in Publications 1, 594 and 556 is not ready for presentation. Havey reported on the status of the rewrite of proposal on Letter 2645C. This proposal was presented to the Joint Committee which suggested rewriting the Letter template instead of selecting paragraphs to write the Letter. The subcommittee will discuss this at their next meeting.

Outreach

Gadon did outreach and is working with a newspaper columnist in Rhode Island on publishing an article on the TAP and the TAS. The best results from outreach, Gadon said, are when members see common people working with the IRS; they get a better feel of the IRS in general.

Nagel participated in the Nationwide Tax Forum. When speaking with people, the main complaint was not getting responses back from the IRS. The issue of better communication could be addressed next year by the Area 1 Committee.



Epstein participated in the Forum and received a complaint from a taxpayer in reference to Form 5500. Her complaint was she could not download and submit the Form. Harvey let the taxpayer know that the committee made a recommendation about this problem already. There was also a complaint about e-filers with two last names. The last names were not matching with Social Security. Another complaint was that Form 1099 could not be downloaded from the internet and used to file because it is only machine readable. A taxpayer complained that the W-2 form is not uniform in format. Every company can use its own. The taxpayer suggested the IRS come up with a specific format for all users. The last complaint item was related to the IRS' lack of assistance on Form 1040NR.

Guthman, who also attended, stated the Forum was very informative and suggests members attend the first year. Area 2 member Sonny Kasturi participated in a Notice's focus group. Nagel, Guthman, Epstein and Kasturi participated in an IRS Oversight Board focus group.

Action/Assignment Review

- Analyst
 - Marisa will set up a conference with Ed Mikesell for Subcommittee 2
- Any proposals that require the review and approval of the Committee will be shared via email and will be approved or rejected via email.

Closing/Assessment

Elizabeth thanked members that are leaving for their continued contributions to the committee, and asked that they don't forget about TAP.

- Meeting adjourned (4:15 pm)
- The next meeting will be in November at the Annual Meeting.

***These minutes were approved by the TAP Area 1 Committee on Date 10/19/2005**



Area 1 Committee Meeting Minutes July 27, 2005

Designated Federal Official

- Gorga, Peter, LTA, New York, NY

Committee Members Present (These attendees count for quorum)

- Brodbine-Ghoniem, Elizabeth, Winchester, MA Chair
- Cimino, Philip, Staten Island, NY
- Epstein, Harvey, Lee, NH
- Gadon, Harold, Cranston, RI
- Guthman, Michael, Westport, CT
- Havey, Dorothy, Lincolnville, ME
- Nagel, Paul, Glen Cove, NY
- Searleman, Sanford, Glens Falls, NY
- Silva, Charles, Provincetown, MA

Committee Members Absent

- Grimaldi, James, Brooklyn, NY

TAP Staff

- Marisa Knispel
- Sandra Ramirez
- Meredith Odom-Russell

Other Attendees

- No other attendees

Welcome

Roll Call (quorum was met)

Review Agenda

Approval of Meeting Minutes

All members didn't have a chance to review meeting minutes. They will be approved at a later date.

Chair Report

Elizabeth notified the committee that Aaron Bell has resigned. Dorothy discussed the Joint Committee meeting. There was competition about the issue referral form and guide formats. There was information about the future telecom about TAC center closings. Elizabeth stated there will be a teleconference on Friday with TIGTA to get feed back on the taxpayer center closings. Area 1 had four items presented to the joint committee and 3 were approved. The W-4 web changes, W-4 form changes and the federal leinary. Eileen's proposal did not get approved. Area 4 brought forth availability of forms and publications at taxpayer centers, Area 5 brought in information in IRS partnering. There is a hand out in draft form about new members joining. Sandra mentioned that the



communication's committee proposed that TAPSPEAK be used as a main source of conveying information to TAP members. Per Bernie, beginning August 1, 2005, TAPSPEAK will be the main vehicle to post any pre-reads, draft minutes and any big items that need to be sent to the committee. When items are posted on TAPSPEAK, an email will be generated and sent to the members email box to let them know there are new postings on the site. The joint committee approved for Area 1 to have a standing sub-committee on Low Income Tax Clinic issues. The Annual sub-committee report was provided by Gwen. This meeting today is in lieu of having the August meeting. Sandra stated the Joint Committee finalized the Joint Committee issue referral form, and they are not going to test it again.

Agenda Items

Subcommittee 1

Considered the form 5500 issue, that is if you download the form from the internet, you can not print and submit. There was a change to the proposal that went forward. To download the form would improve customer satisfaction by not having to call in to request the form. There were a few typo's on the proposal for form 5500, Marisa will make the corrections. Committee gave Harvey consensus on this issue.

Subcommittee 2

When you go to the IRS webpage there are two links that take you to the Internal Revenue Code. One of the links takes you to Cornell University and the other takes you to government of printing office. The effective date of the code at both sites is 2002. There is no way to get to an up to date version of the Internal Revenue Code from the IRS webpage. The committee's recommendation is that the IRS get the vender's to update the links. The information on the link should be made current if it is not possible consideration should be given to put the current version on the site. Committee approve to forward proposal.

Subcommittee 3

Would like to propose an interest and penalty calculator on the IRS website. This would mirror what the state of NY has provided to their taxpayers. The background would be for taxpayer's that are late that may be interested in doing their total liabilities and penalties that it may encourage them to include them to include that with their payment and remit it. It may also raise awareness to penalties and interest. This may help with practitioners that do not have their own software. It will help the IRS reduce high call volumes and avoid possible questions about future notices. Hopefully the estimate of the penalty and interest calculation will be close enough to take care of their additional tax issues and reduce the amount of notices that have to go out. Committee agreed to move this forward.

Decision: Decision: Elizabeth will work with the subcommittee chair's to get all of the committee's issues and will include the committees issues in the July report that goes out August 5th or 6th.

Subcommittee 1 will have a meeting August 19, 2005

Subcommittee 2 will have a meeting August 22, 2005

Action:

Outreach

Hal did an outreach in Maine.

Office Report

Tax Forums are coming up. Members should be prepared



Action/Assignment Review

- Chair
- Committee Members
- Analyst
- Manager

Closing/Assessment

Committees decide whether to do assessment during the meeting via e-mail

- Meeting adjourned (4:00 pm)
- September 7, 2005 @ 3:00 pm ET

***These minutes were approved by the TAP Area # Committee on Date xxxx**



**Area 1 Committee Meeting Minutes
July 6, 2005**

Designated Federal Official

- Ramirez, Sandra, Manager, Brooklyn, NY

Committee Members Present (These attendees count for quorum)

- Epstein, Harvey, Lee, NH
- Gadon, Harold, Cranston, RI
- Guthman, Michael, Westport, CT
- Havey, Dorothy, Lincolnville, ME
- Searleman, Sanford, Glens Falls, NY
- Silva, Charles, Provincetown, MA

Committee Members Absent

- Bell, Aaron, Kenmore, NY
- Brodbine-Ghoniem, Elizabeth, Winchester, MA
- Cimino, Philip, Staten Island, NY
- Grimaldi, James, New York, NY
- Nagel, Paul, Glen Cove, NY
- Gorga, Peter, LTA, New York, NY

TAP Staff

- Knispel, Marisa
- Odom-Russell, Meredith
- Ramirez, Sandra

Other Attendees

- No public present.

Welcome

Roll Call (quorum was met)

TAP Staff

- Knispel, Marisa
- Odom-Russell, Meredith
- Ramirez, Sandra

Other Attendees

- No public present.

Welcome



Roll Call (quorum was met)

Approval of Meeting Minutes

June Minutes will be approved next meeting.

Chair Report

Sandra revised Shuman's proposal and committee approved.

Review Assignments

Subcommittee 1

The Subcommittee discussed the Joint Committee's suggestion of separating the issues addressing the Form W-4 proposal and creating two separate proposals. One proposal would address the recommended changes to the form and the other would address changes to the website.

Also, this subcommittee is proposing changes to the filing of Form 5500. Since the current procedures to obtain this Form are burdensome, the members propose facilitating the filing of downloaded versions of the Form.

Subcommittee 2

The subcommittee proposed updating the Internal Revenue Code on the IRS' website. The current information is from the year 2002. Another issue considered is on the creation of Form 8892 to separate any gift tax payment made with the extension from the original Form 4868. In 2004 Form 8892 was created for taxpayers who need to make an extension to file a gift tax return and must pay this tax. In the past, Form 4868 was used to request the income tax extension as well as the gift tax and make a payment of the tax due. Due to problems encountered by the IRS in applying the payment to the correct type of tax, Form 8892 was created. The Subcommittee is analyzing this issue and reconsidering the use of one form (Form 4868).

Subcommittee 3

The group is writing a proposal on releasing a federal lien and the possible effects on credit reports.

Action/Assignment Review

Chair

- None

Committee Members

- Subcommittee 1: Work on form 5500 proposal to present at 7/27/05 meeting and meet on 7/26/05.
- Subcommittee 2: Work on website proposal to present at 7/27/05 meeting.
- Subcommittee 3: Work on liens and credit report proposal to present at 7/27/05 meeting and meet on 7/19/05 9 am.

Analyst

- Work on securing subject matter expert for f. 8892 proposal.



Manager

- None

Closing/Assessment

- Next Meeting July 27, 2005

***These minutes were approved by the TAP Area # Committee on Date xxxx**



Area 1 Committee Meeting Minutes May 4, 2005

Welcome - Opening of the Meeting

Ghoniem welcomed all the participants.

Roll Call

Panel Members Attending

- Aaron Bell, NY
- Philip Cimino, NY
- Harvey Epstein, NH
- Harold Gadon, RI
- Elizabeth Ghoniem, MA, Chair
- Michael Guthman, CT
- Dorothy Havey, ME, Vice Chair
- Paul Nagel, NY
- Sanford Searleman, NY
- Charles Silva, MA

Panel Members Absent

- James Grimaldi, NY
- Sanford Searleman, NY

Quorum was met.

TAP Staff Attending

- Peter Gorga, Jr., DFO
- Marisa Knispel, TAP Program Analyst
- Sandra Ramirez, TAP Program Manager

IRS Guest

- Anita Kitson, LTA, Brooklyn, NY
- Mary Ann Silvaggio, Area 1 TAS Director

Subcommittee Reports

Subcommittee #1 – Epstein, chair; members: Bell, Ghoniem, and Cimino.

Epstein reported that the subcommittee modified the Form W-4 proposal after the Committee agreed to add a sentence. Ghoniem explained that the process for submitting proposals to the Joint Committee was recently changed and that this proposal will be included with her Monthly Report to this Committee and presented at their meeting in Chicago next week.

Epstein indicated the next subcommittee meeting will be at the end of the month during which they will discuss Form 5500.



IRS Guests

Kitson introduced herself as the Local Taxpayer Advocate (LTA) for Brooklyn, Queens and Long Island and thanked the Committee for inviting her to participate in this meeting. She indicated that at this time the most common issues received as cases in her office are those involving refunds and collection issues and that there is a staff of twenty-two people to work them. Kitson also said that she had met some TAP members at practitioner meetings and invited the current members to visit her office at any time. She also offered to provide them any information needed on the TAS Program.

Nagel thanked Kitson and her staff for their professionalism in resolving some of his clients' issues. Gadon asked Kitson if she had information on the TAC offices that will close due to budget concerns and Kitson replied that the Commissioner has not announced which offices, if any, will close. Kitson added that if this should happen, more taxpayers would turn to the Taxpayer Advocate Service for assistance with tax matters. This is why outreach to disseminate information on the Service is important, Kitson said. She suggested that the TAP and her office could partner in making this possible. She added that her office distributes TAP material at their outreach events to disseminate information on the TAP.

Silvaggio added that the TAS is concentrating its efforts on grassroots outreach in order to advertise its services to all constituents.

Subcommittee Reports (Continued)

Subcommittee #2 – Grimaldi, acting chair; members: Gadon, Guthman, Nagel.

In Grimaldi's absence, Nagel reported on the subcommittee's work on Form 8892, "Payment of Gift/GST Tax and/or Application of Time to File Form 709" for which Grimaldi was writing a proposal. The subcommittee's letter to the Area 5 Committee on the subject of Refund Anticipation Loans (RALs) was recently readdressed to the Area 4 Committee following the suggestion made by the TAP Analyst for both committees.

Subcommittee #3 – members: Havey, Searleman and Silva.

Havey was elected as the new chair for this subcommittee at their meeting of April 20th. The issues discussed were: 1) wording on the underpayment notices, specifically the wording on the "stall letter", Letter 2645C. (Originally, this was Shuman's proposed recommendation). 2) placing an interest and penalty calculator on the IRS website, 3) the subcommittee also decided that the issue of the closing of TACs is not within their scope, so they decided to drop it.

Ghoniem indicated that Nagel will be joining this subcommittee.

Other Issues

Ghoniem asked the members whether or not the process of working in subcommittees is working well for them. Havey indicated that losing a member was a challenge for subcommittee #3 plus working in subcommittees during the filing season is a burden for the members who are tax practitioners. She added that more work is accomplished at a face-to-face meeting than via teleconference. Ghoniem agreed with Havey and expressed her interest for the Area 1 members' opinion on assessing the pace of this Committee - mainly since the TAP has reached the mid-year point.

Gadon requested that any member who is due to report on a issue and cannot attend the monthly meeting, contact another member and brief him or her on the report so that the other member can brief the Committee .



All members commented on the productivity of the different TAP Committees this year and the impact of having only one face-to-face meeting due to budget constraints.

Gorga volunteered to participate in the Area 1 subcommittee meetings whenever needed.

Members decided to hold an administrative meeting on June 1st at 3:00 PM ET (this is the regularly scheduled teleconference date and time) to discuss and finalize the agenda for the face-to-face meeting.

Joint Committee Report

Ghoniem will share her monthly report to the Joint Committee with the Area 1 members.

At the last Joint Committee teleconference, Ghoniem indicated, the following issues were discussed: 1) recording the distribution of the TAP's Annual Report, 2) the TAP's new Communications Issue Committee will be reviewing the updates to the TAPSpeak and the feasibility of this website in order to improve its navigation and make it an easier, friendlier communications tool, 3) Director Coston reported on his discussion with NTA Olson about the Area 1's recommendation to advertise the TAP in the TAS Publication 1546. Olson conceded that the recommendation was a good idea. Coston will keep Ghoniem updated on the progress of this proposal, 4) TAP Chair Handelman wrote a letter to IRS Commissioner Everson regarding the closing of TACs and the TAP members's disappointment at not been given the opportunity to present their views on this matter. A meeting was scheduled for the Commissioner and four TAP members on May 20th to discuss these issues. Ghoniem requested that any Area 1 member who wanted to present an opinion and/or concern on the issues, address it to her. She will present it to the Commissioner at this meeting.

Outreach Report

Due to a family emergency, Havey had to postpone a scheduled outreach event. Epstein briefed the members on a recent outreach opportunity at an AARP Tax Site in Manchester, NH.

Office Report

Knispel reminded all members to complete the Meeting Survey after each meeting to capture their comments and rating of the meeting. She also reminded them of the importance of completing the Outreach Report to capture statistics on this Committee's outreach efforts that would eventually be included in the Committee's Annual Report and to receive reimbursement for expenses incurred.

Public Participation

None.

Closing Assessment

Ghoniem thanked all the members and guests for their participation.

The meeting closed at 4:02 PM ET.

The next meeting will be an administrative meeting on June 1, 2005 at 3:00 PM ET to discuss the upcoming face-to-face meeting of June 17th and 18th.

Action Items

Ghoniem will share her Monthly Report to the Joint Committee for April with all members.



Area 1 Committee Meeting Minutes April 6, 2005

Opening of the Meeting

Ghoniem welcomed all the participants.

Roll Call

Panel Members Attending

- Aaron Bell, NY
- Philip Cimino, NY
- Harvey Epstein, NH
- Harold Gadon, RI
- Elizabeth Ghoniem, MA, Chair
- James Grimaldi, NY
- Michael Guthman, CT
- Dorothy Havey, ME, Vice Chair
- Paul Nagel, NY
- Sanford Searleman, NY
- Charles Silva, MA

Quorum was met.

TAP Staff Attending

- Peter Gorga, Jr., DFO
- Marisa Knispel, TAP Program Analyst
- Sandra Ramirez, TAP Program Manager

IRS Guest

- Vincent Thibault, LTA, Burlington, VT

IRS Guest

Vincent Thibault, Local Taxpayer Advocate (LTA) from Vermont replaced Don Boucher, LTA from Maine, as our guest. Boucher was unable to join out teleconference.

Thibault remembers some of our Area 1 members from last year's meeting in Brattleboro,VT. He was saddened to hear that Eileen Shuman had recently left the TAP. Shuman and he attended some outreach events together.

Thibault briefly discussed the type of cases received in his office, most of which involving collection issues and EITC exam issues. He stated that the Automatic Collection System (ACS) has lately generated a lot of work for the TAS offices with the increase in enforcement actions such as liens and levies.

Thibault also explained that each LTA in the nation has been assigned a portfolio of assignments dealing with issues affecting the taxpaying public. Their work on these issues will be reflected in the National Taxpayer Advocate's (NTA) Annual Report to Congress. Thibault and two other LTAs were assigned the issue of the possible Taxpayer Assistance Center (TAC) closings. He explained that the



IRS is currently planning to close TACs to alleviate budget constraints. The LTAs are working on alternatives to provide assistance to taxpayers and on the effects of the TAC closings on compliance.

Thibault thanked the members for inviting him to this meeting.

Meeting Minutes

The minutes of March 2, 2005 were approved by consensus.

Joint Committee Report

The issues discussed at the last Joint Committee meeting were:

1. All committee chairs were asked to convey to the members the importance of the Outreach Report to capture statistics and the efforts of the TAP in disseminating TAP information. The members must remember to contact their local LTA and local LITCs to take advantage of these organizations outreach events and piggyback on the opportunity.
2. Hard copies of the Annual Report are now available. Anyone who needs copies. Please contact Knispel. The Report is also available on TAPSpeak and on the TAP's website, www.improveirs.org.
3. TAP Director Coston will be following up on outstanding issues recommended to the IRS and tracking the IRS response to these issues.
4. A concern of many members is that of bringing visibility to the TAP. The new TAP Communications Issue Committee will have a subcommittee dedicated to this marketing concern. The subcommittee will act as a public relations guide to the TAP with the objective of placing the organization's information in print. TAP Analyst Steven Berkey has requested that articles on the TAP and its members be forwarded to him to share with this Issue Committee.

Ramirez added that the TAP is currently recruiting new members. Nationwide recruitment is open from April 1 through April 29, 2005 and asked that members spread the word in their communities.

Subcommittee Report

Subcommittee #1 – Epstein, chair; members: Bell, Ghoniem and Cimino.

Cimino reported on the recommendations this Subcommittee made to caution taxpayers when completing Form W-4. A proposal was written for these recommendations and it was shared with all Committee members prior to this meeting. Cimino explained the purpose of their proposal is to caution those taxpayers with two or more jobs against possible under withholding and an additional tax liability and to recommend four possible ways to avoid this. Cimino also cited an example used in this proposal to analyze the issue.

After a few comments on the proposal and the issue itself, the members agreed by consensus to forward the proposal to the Joint Committee pending a minor revision.

The next Subcommittee #1 meeting will be on April 15, 2005.

Subcommittee #2 – Grimaldi, acting chair; members: Gadon, Guthman, Nagel.

Grimaldi reported on a letter that both Gadon and Guthman wrote to the Area 5 Committee that addresses their concerns on the Refund Loans (RALs). The members commented on the recent efforts made by several states to put a cap to the usurious interest rates that preparers who provide these RALs are offering. All members agreed that this letter should be forwarded to the Area 5 Committee to place more emphasis on their efforts against the practice of RALs.



Subcommittee #3 – Shuman, chair; members: Havey, Searleman and Silva.

Shuman had referred a written proposal to the members on “Adding a Penalty and Interest Statement to IRS Correspondence” prior to her leaving the TAP. The Subcommittee members will meet again to re-elect a chair and discuss this and other issues.

Other Issues

Ghoniem spoke briefly on the proposal that Shuman wrote in 2003 to include a phase-outs table in the 1040 Instructions and explained the response from the IRS to this proposal. She asked members to review this proposal with the IRS response and make a decision on whether they wanted to close this issue or consider it for further action. Jim Grimaldi volunteered Subcommittee #2 to review and perhaps modify the proposal to resubmit to the Joint Committee.

Office Report

Knispel reminded members and DFO to mark their calendars for the Area 1 Committee’s face-to-face meeting in Boston on June 16-18th. Also, she requested that anyone participating in outreach events send her a completed Outreach & Expense Report and reminded them that any request for reimbursement of expenses must be approved prior to the outreach.

Gorga will email Knispel a list of upcoming outreach events in the NY area and she will distribute the list to the members.

Public Participation

None.

Closing Assessment

Ghoniem thanked all the members and guest for their participation.

The meeting closed at 3:04 PM ET.

The next meeting will be on April 6, 2005 at 3:00 PM ET.

Action Items

Knispel will email the Meeting Survey to all the members. The members will complete it and email it back to Knispel. She will collate the responses for Ghoniem and the other team members.

Ghoniem will complete her assignment for Subcommittee #1.



Area 1 Committee Meeting Minutes March 2, 2005

Opening of the Meeting

Ghoniem welcomed all the participants.

Roll Call

Panel Members Attending

- Elizabeth Ghoniem, MA, Chair
- Philip Cimino, NY
- Harvey Epstein, NH
- Harold Gadon, RI
- Elizabeth Ghoniem, MA, Chair
- James Grimaldi, NY
- Michael Guthman, CT
- Dorothy Havey, ME, Vice Chair
- Paul Nagel, NY
- Sanford Searleman, NY

Panel Members Absent

- Aaron Bell, NY
- Charles Silva, MA

Quorum was met.

TAP Staff Attending

- Peter Gorga, Jr., DFO
- Marisa Knispel, TAP Program Analyst
- Sandra Ramirez, TAP Program Manager

IRS Guest

- Marsha O'Shaughnessy, LTA, Portsmouth, NH

Office Report

Ramirez said the National Office ordered business cards for the new members and should be sent to them soon. In the interim, while waiting for those business cards, the Brooklyn office will draft temporary business cards for the new members to use in outreach and for any returning member who needs a small supply. The office will mail these cards next week.

Other Issues

Proposal on Eliminating Form 2688

Last year, the Area 1 Committee wrote a proposal to eliminate Form 2688, Application for Additional Extension of Time to File U.S. Individual Income Tax Return, and to make the automatic extension (Form 4868) a six-month automatic extension to file rather than a four-month automatic extension. The reason for these recommendations was to make the individual extension of time to file equivalent



to the corporation's extension and simplify the extension to file process. This year, the SBSE Issue Committee was charged with assisting the Office of Burden Reduction of the SBSE organization with this task. However, TAP discovered that the Office of Burden Reduction's project was not created as a response to the Area 1' Committee's recommendation. Ramirez is currently working with the National Office and the TAP office in Milwaukee to recognize the efforts of the Area 1 Committee for their recommendation on this issue.

Resignation of Area 1 Member

Ramirez announced the recent resignation of Eileen Shuman, our representative in Vermont due to personal time constraints. She also indicated that the recruitment season for the TAP will begin on April 1st and end on April 29th. Since there is no alternate member for the state of Vermont, we must wait for the new recruitment to interview and select a representative in that state. Meanwhile, Ramirez noted, due to Shuman's resignation the remaining members of the Subcommittee #3 should elect a replacement for the position of subcommittee chair.

Meeting Minutes

The minutes of February 2, 2005 were approved by consensus.

Joint Committee Report

Ghoniem was unable to attend the last Joint Committee meeting in its entirety since she was traveling out of the country at that time. However, Vice-chair Havey did attend in its entirety. As a result, both Ghoniem and Havey reported on the activities of the Joint Committee. Ghoniem explained she raised three issues to the Joint Committee: 1) non-receipt of business cards: members need business cards to conduct outreach and meet contacts, 2) travel reimbursement checks: some checks are not being addressed to the members' residence address, getting lost and thus, members are not reimbursed timely, 3) a process needs to be created for the TAP staff to follow up on recommendations that the IRS has accepted and promised to implement. For example, Shuman recommended that a table on phase-outs be placed on the 1040 Instruction booklet. After the IRS originally responded they would consider inclusion of this table for the 2004 tax season, at the time of printing the forms and instructions, they decided not to include the table. A response was sent to the TAP but the Area 1 Committee did not receive it until recently. The Joint Committee agreed with the suggestion to create a system to confirm implementation of IRS responses and will work with the TAP staff to create this system.

An action item from the Joint Committee's discussion, Ghoniem said, is for all committees to use the Meeting Satisfaction Survey following a face-to-face meeting or teleconference in order to measure the efficiency of the meeting. Epstein and Cimino have taken this Survey with their Issue Committee and commented that it is not a great tool to measure how productive a meeting is. Ghoniem suggested for any member to include suggestions and comments to improve the Survey on the Survey Form. Knispel will send out the Meeting Survey Form after this meeting, collect the responses and summarize them for Ghoniem and the rest of the committee. The originals will be kept in the Brooklyn office.

Ghoniem indicated that vice-chair Havey will continue to attend the Joint Committee teleconferences.

Havey continued reporting on the remainder of the Joint Committee's teleconference. She explained that this Committee is concerned with the selection of future TAP members. The TAP is producing an electronic version of the TAP Handbook and will make it available on TAPSpeak. Havey said that TAP Chair Gwen Handelman has been traveling for the TAP extensively in the past few months and met with National Taxpayer Advocate (NTA) Nina Olson on several occasions to discuss the TAP.

Among other issues discussed were 1) the issue of increasing the tax refund threshold from \$1 to \$5, 2) the creation of a legislative issue roster titled "TAP's Proposed Legislative Issues" to be addressed to NTA Olson, 3) extending the Joint Committee meetings from 1 to 2 hours, and 4) the new TAP



Communication Issue Committee will be charged with determining the factors that make a TAP committee successful.

IRS Guest

LTA Marsha O'Shaughnessy thanked the Committee for inviting her to participate in today's meeting and said that inviting the LTAs to their monthly meetings offers them the opportunity to become more involved with the TAP. She added that this is a great opportunity for her to become acquainted with Harvey Epstein, the TAP representative for New Hampshire.

O'Shaughnessy spoke about the importance of outreach. She indicated that grassroots outreach is important for the TAS and the TAP as well in order to market these organizations in community pockets that do not receive the organization's marketing materials. It is a way of disseminating information about our existence and purpose. The increased need for community outreach is supported by the fact that some of the IRS Taxpayer Assistance Centers are closing due to lack of staffing and increased overhead expenses. Eventually, the New York/New England area will be affected by these office closings since many are of the small offices are located here. Hence, outreach and marketing of organizations like the TAS and TAP are crucial to the taxpayers. She and other LTAs, work with NTA Olson in a Communication and Liaison team to accomplish this.

O'Shaughnessy also discussed the type of cases that are addressed to her office. She indicated that her staff is currently helping the Manhattan office with their case overload. Gadon asked if the TAS rejects cases that do not meet TAS guidelines and O'Shaughnessy responded that first the staff will assist the taxpayer by directing him in the right direction or referring the case to the appropriate party; then, the case is closed.

Cimino asked what type of media marketing, if any, does the TAS do. O'Shaughnessy responded that most of the media marketing is Public Service Announcements, but they have also done some TV and radio ads using a marketing company that targets local communities.

O'Shaughnessy thanked the members again for inviting her to participate in this meeting.

Subcommittee Reports

The elected Subcommittee Chairs reported on their respective subcommittees:

Subcommittee #1 – Epstein, chair; members: Bell, Ghoniem and Cimino.

Epstein explained that the Subcommittee is working on the Form W-4 as it concerns multiple wage-earners. He indicated that the group has subdivided and each member was assigned a task using the current format for writing a proposal. Epstein also said that Cimino and he have completed their respective assignments and requested Ghoniem's. He added that Cimino has provided them with an excellent example illustrating the problem and once all assignments are reviewed and collated, and the proposal is complete, they will share it with the rest of the Area 1 members.

The next teleconference for this Subcommittee will on March 11th at 9:00 AM ET.

Subcommittee #2 – Grimaldi, acting chair; members: Gadon, Guthman, Nagel.

Although the Subcommittee had scheduled a teleconference, this one had to be rescheduled due to personal scheduling conflicts. The next teleconference will be on Friday, March 11th at 8:30 AM ET.

Subcommittee #3 –members: Havey, Searleman and Silva.



Shuman had referred a written proposal to the members on "Adding a Penalty and Interest Statement to IRS Correspondence" prior to her leaving the TAP. The Subcommittee members will meet again to re-elect a chair and discuss this and other issues.

Other Issues

Ghoniem spoke briefly on the proposal that Shuman wrote in 2003 to include a phase-outs table in the 1040 Instructions and explained the response from the IRS to this proposal. She asked members to review this proposal with the IRS response and make a decision on whether they wanted to close this issue or consider it for further action. Jim Grimaldi volunteered Subcommittee #2 to review and perhaps modify the proposal to resubmit to the Joint Committee.

Office Report

Knispel reminded members and DFO to mark their calendars for the Area 1 Committee's face-to-face meeting in Boston on June 16-18th. Also, she requested that anyone participating in outreach events send her a completed Outreach & Expense Report and reminded them that any request for reimbursement of expenses must be approved prior to the outreach.

Gorga will email Knispel a list of upcoming outreach events in the NY area and she will distribute the list to the members.

Public Participation

None.

Closing Assessment

Ghoniem thanked all the members and guest for their participation.

The meeting closed at 3:04 PM ET.

The next meeting will be on April 6, 2005 at 3:00 PM ET.

Action Items

Knispel will email the Meeting Survey to all the members. The members will complete it and email it back to Knispel. She will collate the responses for Ghoniem and the other team members.

Ghoniem will complete her assignment for Subcommittee #1.



Area 1 Committee Meeting Minutes February 2, 2005

Opening of the Meeting

Ghoniem welcomed all the participants and asked if anyone had changes to the agenda. She announced the participation of Connecticut's Local Taxpayer Advocate (LTA) Francis Romano, TAS Program Analyst Juanita Corbitt and public guest Douglas Buck of Connecticut. Corbitt introduced herself and thanked the Committee for allowing her to join the meeting as an observer.

Roll Call

Panel Members Attending

- Aaron Bell, NY
- Elizabeth Ghoniem, MA, Chair
- Philip Cimino, NY
- Harvey Epstein, NH
- Harold Gadon, RI
- Elizabeth Ghoniem, MA, Chair
- James Grimaldi, NY
- Michael Guthman, CT
- Dorothy Havey, ME, Vice Chair
- Paul Nagel, NY
- Sanford Searleman, NY
- Eileen Shuman, VT
- Charles Silva, MA

Panel Members Absent

- Paul Nagel, NY

Quorum was met.

TAP Staff Attending

- Peter Gorga, Jr., NY, DFO
- Marisa Knispel, TAP Program Analyst

IRS Guest

- Francis J. Romano, LTA, Hartford, CT
- Juanita Corbitt, TAS Program Analyst

Meeting Minutes

The note indicating the date of the next meeting as February 5th must be revised to indicate February 2nd. Pending this revision the minutes of January 5th were accepted.

Joint Committee Report

Ghoniem reported on the Taxpayer Advocate Service (TAS) realignment and how this impacted some of the TAP Area Committees by adding or reducing the amount of states represented by these Committees. Luckily, the Area 1 Committee will remain intact. Ghoniem also reported that the TAP has



created a new Issue Committee to focus on TAP Communication, both internal and external communication. She said that, at this time, all the Area 1 members should have received notification of this new Committee and should have been solicited to join the new Committee. A specific number of members volunteering to transfer from their current Issue Committees to the new TAP Communication Issue Committee is required to accommodate the size and state representation in all the Issue Committees.

Gorga commented that this new TAP Communications Issue Committee will be beneficial in advertising the TAP. He noted that in his outreach presentations, he meets many people who never heard of the TAP or the TAS. Ghoniem agreed with this comment.

Ghoniem also reported that the TAP is addressing making corrections to its charter in order to have a more accurate reflection of the organization and how it operates. Most changes to the charter are on administrative issues of the TAP such as the number of subcommittees and the term of membership for the TAP members.

Finally, Ghoniem spoke about the TAP's 2004 Annual Report. She had previously requested that Area 1 members notify Knispel by email on the number of hard copies they want. The hard copies of the Report, Ghoniem said, could be distributed at outreach events but is also available electronically.

IRS Guest

Francis J. Romano, LTA in Hartford, CT was invited to participate in this meeting. Romano indicated that in the past he did not have much opportunity to interact with the Panel. However, this year he has already met with Michael Guthman, Connecticut's TAP representative.

Romano talked about the IRS's EITC (Earned Income Tax Credit) pre-certification audit in Hartford aimed at reducing erroneous earned income credit payments by requesting proof of residency of qualifying children and the effects this audit has had on the city. He said that the Mayor of Hartford called this audit a violation of civil rights and discrimination against the 8,200 Hartford families eligible for the credit. The City filed suit against the IRS and Commissioner Everson in an attempt to get an injunction against the audit. Romano concluded by saying that no other issue has had greater impact on the Hartford TAS office; however, it is too early to tell what the overall effect of the audit results will be.

Gadon asked Romano how his TAS office gets its clientele. Romano explained that the practitioner community, the IRS's toll-free line and the IRS employees refer taxpayers to the TAS office. Also, he added, it has become a practice of his office to send letters each calendar quarter to the local organizations advertising the services of the TAS.

Gadon also asked Romano if he foresees the case volume increasing due to the EITC pre-certification audit. Romano responded that the need for the assistance of the Taxpayer Advocate Service is always greater when enforcement increases.

Subcommittee Report

The elected Subcommittee Chairs reported on their respective subcommittees:

Subcommittee #1 – Epstein, chair; members: Bell, Ghoniem and Cimino.

Epstein was elected subcommittee chair during their first teleconference and Epstein reported that the members decided to consider the issues of: 1) W-4 and multiple jobs, 2) Filing 5500 and extensions, 3) Gambling earnings for the elderly and 4) ITIN – in the order mentioned. The W-4 issue will be prioritized as it is one that could affect more people than the other issues considered. It is also an issue that has a direct impact on the IRS when it comes to collection issues. The issue is headed by Cimino.



The next teleconference for this Subcommittee will on February 11th at 9:00 AM ET.

Subcommittee #2 – Grimaldi, acting chair; members: Gadon, Guthman, Nagel.

Due to conflicts with personal schedules, this subcommittee did not participate in a teleconference and thus no chair was elected officially. The election of a chair will be at their first teleconference. Grimaldi, a returning TAP member, initiated a call to each member to speak on issues that the Subcommittee may consider. They agreed on four issues: 1) Refund Anticipation Loans, 2) IRS Website improvements. 3) Obtaining Form 8109, Federal Tax Deposit coupon from the IRS website and 4) Filing Form 1096.

Subcommittee #3 – Shuman, chair; members: Havey, Searleman and Silva.

Shuman was elected subcommittee chair during their first teleconference. She reported that the issues of interest are: 1) Lack of clarity of IRS correspondence, 2) Adding a Penalty & Interest statement to IRS correspondence, 3) Possible closing of TACs (Taxpayer Assistance Centers), 4) Form 1127, Application of Extension of Time for Payment of Tax.

Shuman is drafting a proposal on the second issue which will be shared with all the members when completed. Knispel participated in the subcommittee teleconference and has invited a couple of IRS employees to join the members at the next teleconference in discussing the issue of the possible closing of the TACs. Shuman indicated that Searleman is interested in the issue of the Form 1127. Searleman explained the purpose of this Form to the members who were unaware of it and said that the problem is the public's unawareness that this Form exists. We need to advertise this Form and its purpose in IRS literature.

Monthly Teleconference

Knispel indicated that most people agreed to continue the scheduling of the Area 1 Committee's teleconference on the first Wednesday of each month. The time of the teleconferences has been changed to 3:00 PM ET beginning in March.

Face-To-Face Meeting

Knispel indicated that most members agreed to have the FTF meeting in Boston on June 16-18th. Searleman and Guthman will be unable to attend. Since 2 members are now unable to attend, Ghoniem asked Knispel to revisit the schedules members provided and propose an alternative date that might make 100% attendance possible.

Participation in Meetings

Gorga spoke about the importance of participating in the TAP meetings. He said that the members should vote on the number of absences allowed for a member before the issue of absenteeism begins to affect the subcommittees and the Area 1 Committee as a whole. The Area 1 Committee had a situation in the past, where the members had to make a decision whether or not to remove a member due to lack of participation. Gorga does not foresee this problem occurring again but it should be an expectation of the Committee. Ghoniem agreed with Gorga that the Area 1 Committee seems to be an enthusiastic group. She advised that if a member feels a personal situation conflicting with his or her commitment to the TAP, that member should consider resigning to allow another candidate to fill the member's position.

Gadon asked what the definition of consensus was. Ghoniem explained consensus is "a general agreement"- when a member can accept ("to live with"), to abide by the majority's decision. Shuman gave an example of an issue that caused some difficulty for the former Area 1 members in reaching consensus.



TAP Issue Flow Process

Knispel mailed a handout on the Issue Flow Process to all the Area 1 members. The handout explains the route that a proposal takes after submission by the Committee. For example, a proposal from the Area Committee will be elevated to the Joint Committee for acceptance prior to submitting it to the IRS. Knispel will email all the members a copy of the current format to be used in writing proposals.

TAPSpeak

Knispel also mailed a handout for guidance on the use of this website. She encouraged all members to browse this site.

Outreach Report

Most members continued to conduct outreach informally with acquaintances and members of their communities. Gadon reported on his communication with Rhode Island's LTA Cheryl Egan. He also made a few presentations at the Cranston Central Library and the Citizens Advisory Committee to the Narragansett Bay Commission. Guthman participated at a Stakeholder Relationship Management meeting with LTA Romano. Havey has scheduled a meeting with the Washington Hancock Community Action on March 16th.

Public Participation

Douglas Buck commented that there is a need to advertise the TAP and the TAS since the public, including himself, is unaware of these organizations. These comments were made earlier in the meeting. Ghoniem told Buck that the TAP has a website and urged him to browse it.

Closing Assessment

Ghoniem thanked all the members and guests for their participation.

The meeting closed at 12:30 PM ET.

The next meeting will be on March 2, 2005 at 3:00 PM ET.

Action Items

Knispel will email the Joint Committee Issue Referral Form and the Outreach form.

Knispel will revisit the members' schedules for a face-to-face meeting.

Knispel will make sure TAPSpeak is updated to reflect Area 1 meeting schedule.



Area 1 Committee Meeting Minutes January 5, 2005

Opening of the Meeting

Ghoniem welcomed all the participants and asked if anyone had changes to the agenda. She indicated that the returning members should approve the minutes of the Area 1 Committee's last meeting and she wanted all to review and prioritize the issues that the former members had considered but not worked. Finally, the members will divide into subcommittees to work the issues selected.

Roll Call

Panel Members Attending

- Elizabeth Ghoniem, MA, Chair
- Philip Cimino, NY
- Harvey Epstein, NH
- Harold Gadon, RI
- James Grimaldi, NY
- Michael Guthman, CT
- Dorothy Havey, ME, Vice Chair
- Paul Nagel, NY
- Sanford Searleman, NY
- Eileen Shuman, VT
- Charles Silva, MA

Panel Members Absent

- Aaron Bell, NY

Quorum was met.

TAP and IRS Staff Attending

- Peter Gorga, Jr., NY, DFO
- Marisa Knispel, TAP Program Analyst
- Sandra Ramirez, TAP Program Manager

IRS Guest

- Mary Ann Silvaggio, Director of TAS Area 1

Meeting Minutes

Silva motioned to approve the minutes and Shuman seconded this motion. The minutes of September 21, 2004 and September 27 & 28, 2004 were approved. Ghoniem clarified for the new members that the Area 1 approves its meeting minutes by consensus.

Joint Committee Report

Ghoniem reported some of the topics discussed at the Joint Committee teleconference such as the TAP's outreach goals and the size of the Issue Committees. She noted that the SBSE Issue Committee was the largest TAP committee with twenty-three members and still more interested in joining. The



TAP management is concerned that the amount of issues the IRS will provide to this Committee may not be sufficient to support a Committee of such size.

Ghoniem also announced that due to budget constraints, each committee would be limited to only one face-to-face meeting this year.

TAS Director for Area 1

Mary Ann Silvaggio thanked the Committee for inviting her to this meeting. She also thanked the new members for their interest in helping the IRS resolve many issues as the TAP members have done in the past. Silvaggio apologized for not been able to participate in the TAP's Annual Meeting in Washington, D.C. as she intended this past November, but she was held in Colorado due to inclement weather. She ended by providing her office phone number (212-298-2072) to the Area 1 members for any future contact.

Gadon asked Silvaggio whether the members should contact her or their Local Taxpayer Advocate (LTA) in the event a TAS issue arises in their community. Silvaggio answered that a TAS issue should be referred to the LTA. Gadon also wanted to know if the LTAs are invited to attend the TAP's face-to-face meetings. Gorga explained that it is customary for the Area 1 Committee to invite the LTA of the city or state where the meeting will be held.

Parking Lot Issues and Formation of Subcommittees

In the interest of time, the members decided to revise the agenda by omitting the review of each issue in the parking lot and move along by having the members select their participation in a subcommittee. Once the subcommittees were formed, the subcommittee members would meet privately to discuss the issues (parking lot and any new ones) and decide which of these they would like to consider.

Three subcommittees were formed and the members were divided as follows:

- Subcommittee #1 - Bell, Ghoniem, Cimino and Epstein.
- Subcommittee #2 - Gadon, Guthman, Grimaldi and Nagel.
- Subcommittee #3 - Havey, Searleman, Shuman and Silva.

As returning members, Ghoniem, Grimaldi and Shuman, were designated to initiate the first subcommittee teleconference, assist their subcommittee colleagues in electing a chair and review the old issues (i.e. parking lot issues). They will also discuss the issues Cimino referred to the Committee which were included in today's agenda. The subcommittee chair must report the issue selections and any other decisions made by the subcommittee to Chair Ghoniem and Analyst Knispel before the next full Committee meeting. Knispel indicated that she would participate in the subcommittee teleconferences whenever possible to provide any assistance needed.

Face-To-Face Meeting

The members discussed the dates and locations for this meeting. Previously, they had considered meeting in Hartford, CT and Boston, MA during February and June, respectively. However, since budget constraints limit each TAP committee to only one face-to-face meeting, they considered February to be premature and opted for the second date and location. Knispel will email all members to find their availability for the pre-discussed dates of June 16th through the 18th in Boston and the final decision will be made at the next teleconference.

Outreach Report

Ghoniem asked the members if they had any outreach opportunities in their communities since the Annual Meeting in Washington, D.C. as she must report them to the Joint Committee by mid-month. She requested that the Area 1 Committee members report their outreach opportunities at each teleconference/meeting as an agenda item.



All the members and the DFO were active in outreach, speaking about the TAP with colleagues, family and friends and making presentations at several tax practitioner and accounting organization events.

Public Participation

None.

Closing Assessment

Ghoniem thanked all the members and guests for their participation.

The meeting closed at 12:40 PM ET.

The next meeting will be on February 2, 2005 at 11:30 AM ET.

Action Items

Ghoniem, Grimaldi and Shuman will initiate a teleconference with the members of their respective subcommittees.

Subcommittees will elect a subcommittee chair and decide the issues they would like to consider. Afterwards, the Subcommittee Chair will report to Ghoniem and Knispel the issues they have chosen.

Knispel will send information on the issues remaining from the former Area 1 Committee members and any new issues.

Knispel will email TAP calendar for June and July, 2005 and request members' availability for dates to hold the face-to-face meeting.