



2008 Meeting Minutes Area 1

- December 2-3, 2008
 - November 18, 2008
 - October 21, 2008
 - September 16, 2008
 - August 19, 2008
 - July 15, 2008
 - June 17, 2008
 - May 2-3, 2008
 - April 15, 2008
 - March 18, 2008
 - February 19, 2008
-

Area 1 Committee Meeting Minutes December 2-3, 2008 – 8:00am

Annual Meeting – Arlington, VA

James Spisak, LTA Manhattan

Committee Members Present

- Barry, Shaun
- Deller George
- Gambardella, Linda
- Garant, Felicia
- Gibbons, JoAnn
- Jackson, Robert
- Jason, Julie
- Leggett, John
- Markman, Robert
- Morse, Cheryl
- Murray, Alan
- Stepner, Gerald

TAP Staff

- Babb, Rose, TAP Management Assistant
- Collins, Shawn, Acting TAP Director
- Knispel, Marisa, TAP Analyst
- Odom, Meredith, TAP Analyst

Other Attendees

- Pieger, Gerald, TAS Analyst
- Leith, James, LTA, District of Columbia

Introductions/Ice Breaker

Shaun Barry, outgoing Chair of Area 1 committee asked members and TAP staff to introduce themselves.

Summary of Accomplishments (2008)

Area 1 had 53 issues for 2008, 13 were elevated to IRS, 17 left in inventory and 23 were closed. Area 1 conducted 147 different outreaches to 1.4 million audiences based on TAP Database information.



Former member Robert Yandow, Maine got on Fox News and reached a wide audience. In 2007, Area 1 had 24 outreaches with audiences totaling 24,000. Outreach is designed to increase awareness of TAP to work and elevate issues to the IRS. Barry was very impressed with the work of TAP members.

Issue tracking Sheet- Barry provided a presentation where he identified several issues for members to decide if they wanted to work, and how they wanted to divide those issues up into subcommittees 1 and 2. Each member was given a hard copy to review the issues.

TAP Mission/Member Responsibilities/TAP Staff Responsibilities:

Barry also discussed the following:

- Each member serves on two committees. There are (7) different areas. Area 1 is based in the Northeast. Area committees must identify, discuss, debate and elevate issues to the IRS. Members should tell IRS why that issue is important. Member's roles are to identify issues, perform and report outreach, and participate in teleconference calls and meetings.
- Members are bound by the FACA regulations. This governs how the committee works and states that all committee meetings must be posted on the federal register in order to reach any decisions. The Designated Federal Official (DFO) represents the interest of the IRS, and must be present when members make decisions and should attend all meetings. The DFO directs the committee to stay within the bounds of the committee's scope and members' responsibilities.
- Quorum is met when you have enough people to make a decision and is usually 50% or more of members. The quorum for 2009 will be decided.
- Louis leads the NY TAP office and manages the staff.
- The role of the TAP staff analyst is to support Area 1 by:
 - Tracking issues
 - Conducting research
 - Coordinating and participating in both the full committee and subcommittee calls
 - Outreach reporting & assistance

Review of Program Office Responsibilities & Constraints

Audrey informed members she will give them a list of all LTAs and Publication 1546 which gives the location of all Advocates in the country with telephone numbers. The LTA will notify members if there is an outreach in the member's local area.

Spisak mentioned to members, that they should get to know their taxpayer advocate.

Taxpayer Advocate Hot Topics

Leith, Local Taxpayer Advocate discussed the following; Leith reports to Nina Olsen and handles individual cases – things that are not usually resolved through the normal channels. His office is a new office in DC established 2 years ago in October 2008. Leith stated that he receives emails forwarded to him from Nina; those emails become his special project. Nina requests weekly briefings on how cases are handled. Leith also stated that IRS is looking at large amounts of abusive tax promoters. These will appear in the NTA's Annual Report to Congress and will involve penalties. The number of these penalties are up and these penalties cannot be appealed; they must go to court first. IRS has centralized this program, but employees may not be properly trained. Nina is working with Congress on the 6700 penalties and believes that there should be an opportunity for judicial review.

Increase Enforcement compliance (SSN)

Pieger, of National Taxpayer Advocate, National Office, discussed the following:

Current "Storm" very big subject, taxes are not being collected, and mentioned newspapers on December 1, announced the country is in a recession including the federal bail outs. IRS is being compelled to collect taxes while the tax population is suffering. In today's economic crisis, taxpayers are feeling the crunch and as a result, OICs – Offers in compromises have become difficult. Seizures have gone up from 160 to 676 nationwide. TAP member Deller was surprised there were so



few. IRS levies have increased by 15% each year and Notices of Federal tax liens have increased. Pieger stressed that the report containing the discussion will be published on 1/2009 for members to review.

Federal Payment Levy Program (FPLP) was issued by IRS without reviewing the facts of cases. From 2002 until 2005, a filter was used to prevent low income taxpayers from being levied this has changed due to NTAS request.

In 2002, 202,000 FPLP s Levis caused great harm. IRS currently provides very little direction on the impact to taxpayers and is not utilizing Offers in Compromises- established payment plans. Pieger stated that IRS should offer OICs since it is a viable collection alternative. 97% of taxpayers with real estate were classified as can't pay and he hopes there can be a middle ground on collection. Recent bankruptcy foreclosures have increased. Pieger stated that IRS should have reevaluated their blanket collections by addressing the application of living standards; Collection payments alter/under utilized levy program and early intervention techniques.

8/2007 The Federal Payment Levy Program (FPLP), Social Security benefit payments are subject to the 15-percent levy, to pay your delinquent tax debt.

Deller commented that IRS does not just levy on taxpayers when liabilities are assessed, there is a process and IRS does follow the process. He further discussed those procedures.

Barry informed members that the chair serves on the Joint Committee and the Vice-chair may assume those duties if the chair is unable to attend or perform the duties – the Vice-chair should be prepared to lead the monthly meetings. Barry referred members to review their handouts, which explains the role of the chairperson.

Establishing Meeting Quorum

50% plus one

Monthly Meetings/Face to Face Dates

Every third Tuesday of the month at 10:00AM

June 4-6, 2008 location TBD

Subcommittee Member election/Subcommittee Break-out

Subcommittee 1 Subcommittee 2

- Linda Gambardella Cheryl Morse, **Sub-Chair**
- Felicia Garant George Deller
Alan Murray, **Sub-Chair** JoAnn Gibbons
John Leggett Haidee Cabusora
Julie Jason Robert Jackson
Gerald Stepner John Leggett

Subcommittee Issue Assignments

Barry reviewed all issues in the 2008 Area 1 inventory and the issues were divided as follows:

Subcommittee 1

Issue 4042 – Estimated Tax Payments

Issue 4792 – Increase in Enforcement compliance

Issue 4796 - Period for claiming a refund□

Issue 5063 - Correspondence Audits New # 3 - Confusion over term "Filing Status"

Issue 5135 – Annual Statement for estimated tax payments

Issue 5136 – P & I Calculator for amended returns

New Issue – Estate & Trust

New Issue – Search engine on irs.gov



Subcommittee 2

Issue 3158 – Late 1099s

New # 4 – Taxpayer files with ITIN but has W2 with SSN

Issue 5132 – Reducing mailing costs

Issue 5134 – Availability of deposit for payroll taxes

New # 6 - Correspondence Audits

Committee Elections

Linda Gambardella – Chair

John Leggett - Vice Chair

Closing: Next meeting January 20, 2009 at 10:00 am



**Area 1 Committee Meeting Minutes
November 18, 2008
9:00 AM Eastern
Teleconference**

Designated Federal Official

- Louis Morizio, TAP Program Manager

Committee Members Present

- Barry, Shaun Chair
- Hom, Gim
- Jackson, Robert
- Margulies, Howard
- Zgoda, Bruce

Committee Members Absent

- Leggett, John
- Jason, Julie

2009 Members/Alternates

- Bernstein, M
- Deller, George
- Gambardella, Linda
- Gibbons, JoAnn
- Markman, Robert
- Morse, Cheryl
- Murray, Alan
- Pollino, Joe

TAP Staff

- Jenkins, Audrey Y, TAP Analyst
- Babb, Rose A., TAP Management Assistant
- Odom, Meredith, TAP Analyst

Other Attendees

None

Roll Call

Quorum Met

National Office Comments

Shawn Collins, Acting TAP Director thanked all retiring members for their dedicated service to the panel for the past three years and wished them much success in the future.

The Allowable Living Expenses (**ALE**) meeting that was scheduled for today, November 18, 2008 in Boston has been cancelled and will be rescheduled for sometime in December or January.

Joint Committee Report

Barry-TAP annual reports were done and first drafts of two pages are due this week. Barry will send a copy of the Area 1 report to members for edit and feed back. Joint committee is trying to plan for upcoming annual meeting.

Two Area 1 TAP members recently resigned Deidra Whiteside from New York and Robert Yandow from Maine.



Hom-how could the retiring members be informed whether the proposals they sent forward are approved or not. **Jenkins will keep in touch and encouraged them to do the same to get updates.**

Subcommittee Report Out

Subcommittee 2

Barry- mentioned that the incoming administration has voted for some proposals, they want to either raise or eliminate the capital or social security earnings for taxability if that would happen, Barry asked if there is any anticipation that the need for S corps compensation guidelines would be different.

Zgoda-it would even be greater because what would happen is \$120,000 of Income if social security is unlimited, they would want that whole \$120,000 to social security tax where the parameters of \$90,000 or 75,000 would be a more reasonable salary with the other difference between \$75,000 to 120,000 being a return of capital. The government looks to pin point to get more social security that is what is drifting the whole audit getting more social security into the system not income taxes. Zgoda stated that his proposal has nothing to do with saving taxes this is strictly a social security issue.

By consensus the proposal was approved and elevated to the Joint Committee.

Elevated Issue Status

- Suggestion to automated scanning of paper tax returns the response from the Joint committee and the IRS was that it is a good idea, and will try to implement by 2010 if the budget permits.
- On-line tax statements, sign in on your bank account and push money to the IRS the response was divert.
- Suggestion to put tax form CDs on line the response was that it was a DVD with a huge amount of data and download time would take too long. **Issue was not accepted.** Barry read the rejection on Publication 1796 and that there was a misunderstanding he stated that he would like to re-elevate this issue and that it was an unacceptable response.

Subcommittee 1

Jenkins-there was some misleading information on the website that would make someone who may qualify thinks they were not. Jason drafted up a proposal that would change the line to "you may or may not be currently married". Barry said he will work with Jason to propose a little better language.

Hom had concerns that on the innocence spouse, there should be verification that being married is not a disqualification and that it sounds like if married, one could not claim innocence spouse. Jenkins informed Hom that there is a subject matter expert. Hom stated that the line "you may or may not be married" should be changed to currently married. Hom thinks the line should be removed completely.

Barry stated that he understood the concept it could be confusing.

Morizio stated that there should be a vote to approve with the edit.

Barry asked about any OIC updates. Jenkins commented that Gregory Ricketts, an IRS employee addressed the committee on Offers and Compromise. There have been some changes in OIC. She said that they wanted to get back to Betsy Fallacaro to see if it is still an issue. There was a third party information sharing; A taxpayer requested an OIC instead there was a situation where a roommate failed to supply the IRS with any documentation that someone was sharing expenses.

Annual Meeting Planning

Barry drafted an agenda. He noted that on previous years, there has been an effort to get some issues and identify. This year he wants to get some input from the IRS on working on those issues that have been identified. Barry thinks it hasn't been as productive as it has been. He thinks that the IRS should come to a face to face to present issues. For returning members who may have questions they should



drop Jenkins a note to add any issues they are interested in pursuing. This meeting would not be the last chance but, if anything comes to mind bring it or email Jenkins with that information.

Administratively and Logistically, Barry would like to establish a date and time for the monthly conferences. Instead of bringing a calendar this year, he has decided on a sending a short survey by email with 3-4 questions. There will be a couple of options for dates and times, weeks and months for teleconferences as dates for face to face meetings and potential locations. This will help kick off things and make it less painful.

Barry said that at the annual meeting, there will be elections to elect a chair and vice chair for Area 1. New and returning members should put their names down for leadership roles nominate yourselves or have someone nominate you. New members should not be shy getting into leadership roles. Barry indicated he will conduct a fair amount of the meeting and later let the new chair take over the meeting ensuring a smooth transition and go forward from there.

Margulies inquired if the Ale would be scheduled during the annual meeting, Morizio informed him that it would be the ideal time for such and that he would try to get in touch with Fred Schindler.

Round Robin

Most members had no comment a few made the following remarks:

Margulies said it was a pleasure working with Area 1 volunteers and the staff he hopes that new members will feel the same way. Zgoda also said the he enjoyed working with the volunteers and the staff and that he will miss a lot of people he met over the last three years.

Closing Remarks

Barry shared with the TAP volunteers and staff members an invitation he received form a former tap member in Area 1. He was invited to present in the Bronx, New York. There was a group of Latino tax preparers he recalled they were an amazing group with various issues.

Louis asked the members to call him if the have any questions of what it means to be a Chair. Louis also thanked everyone for making Area 1 a success.

Barry thanked everyone for their participation and the successful year it has been.

Barry, informed members of the Area 1 dinner – Reservations were made reservations were tentatively made for Tuesday, December 2, at 6:30pm King Street Blues just about 1 to 2 blocks from the meeting. If you are bringing you spouse, please let him know so that he can make reservations accordingly.



**Area 1 Committee Meeting Minutes
October 21, 2008
9:00AM
Teleconference**

Designated Federal Official

- Jenkins, Audrey Y, TAP Analyst

Committee Members Present

- Hom, Gim
- Jason, Julie
- Yandow, Robert **Vice Chair**
- Zgoda, Bruce

Committee Members Absent

- Barry, Shaun **Chair**
- Jackson, Robert
- Leggett, John
- Margulies, Howard
- Whiteside, Deidre

Other Attendees – 2009 New Members/Alternates

- Bernstein, Mark, NY
- Cabusora, Haidee, NY
- Gambardella, Linda, NY
- Kates, David, NY
- Markman, Robert, NY
- Marnjerovic, Nick, NY
- Oberheim, Arthur, MA
- Pollino, Joe, NY
- Steinberg, Jeffery, NY
- Stepner, Gerald, MA

TAP Staff

Babb, Rose, Management Assistant
Odom, Meredith, TAP Analyst

Welcome/Announcements/Review of Agenda

Robert Yandow, Vice Chair welcomed everyone to the meeting and informed everyone that Shaun Barry, Chair would not be joining us this morning.

Roll Call/Introduction of Participants

Audrey Jenkins conducted the roll call and quorum was not met. Audrey also informed the committee that she had invited the 2009 new members/alternates to the call. There was a self introduction.

Joint Committee Report Out

Bruce Zgoda who is the SBSE Committee Chair was also present at the October Joint Committee face to face meeting so he gave the report out. He stated that in preparation for the Annual Meeting the Joint Committee is trying to review and approve as many issues as they could so they would not go over to the 2009 JC.

It was discussed to invite all of the new members to the monthly calls so they could get familiar with they way meetings are run and what issues are being worked.

The JC has decided to conduct the TAP Chair and Vice Chair elections prior to the Annual meeting. In a



couple of weeks, prior to the Annual meeting we will know who the 2009 TAP Chair and Vice Chair will be. JC spends a large amount of time has been spent on elections at the annual meeting. If this method is successful, the TAP will adopt this as practice. Effective yesterday, October 20, 2008 the names of the nominees are officially out.

There was a round robin to assessments the JC and to bring out the strengthens and weaknesses as well as how the JC could better the organization. For example, there are normally two face to face meetings; there was concern whether the second meeting was necessary.

Round Robin – Why I became a member and what to expect of TAP

Bruce Zgoda – completing the third year, recommends that everyone gets involved. Spend some time talking with some of the returning members. You will find that the members are very passionate and dedicated people. The IRS recognizes TAP as a very valuable tool. Although I am a retiring member, I am also a retiring Chair so I will be at this year’s annual meeting so feel free to seek me out. I will be glad to help you in anyway you need and answer any questions you may have. The sooner you get involved, the sooner you feel comfortable. If you sit back and do nothing you are not going to feel for filled. Our Brooklyn staff is outstanding and is here to help you; in fact I have had experiences with other office which are all outstanding. TAP Staff is very committed and do all they could to help you do your job. Outreach is very important. Remember you are a taxpayer first. Take that approach and people will feel more comfortable with giving you issues. You will develop relationships that you would not normally have had the opportunity to.

Julie Jason – completing the second year, came to TAP because I had a specific interest in IRAs and 401 plans so anything specific to that caught her attention. Some of the aging issues were also of interest. I stayed away from the areas that I was not familiar with. In the very first year, I did not do a lot of outreach. You do not have to wait to do outreach. I became affiliated with some rotary clubs and will be willing to share any of those ideas with you. I have been particularly impressed with the subject matter experts at the IRS as well as the TAP staff who will get us whatever we need to do our jobs.

Rob Yandow – completing the first year, 2008 Vice Chair of Area 1 and currently running for 2009 TAP Chair. I would like to echo all the comments from Bruce and Julie. Do not hesitate to get involved and good luck.

Jim Hom – completing the third year, I found TAP to be a very rewarding experience. As you go out and conduct outreach, you will receive grass root issues for recommendation for changes to IRS policies and procedures. As you make proposal to changes and they are accepted, implementation sometimes take long periods of time. All proposals are examined thoroughly and it is determined the best possible way and most cost effective method to put it into place. Be patience and keep that in mind.

Annual Meeting Planning

Audrey Y. Jenkins informed the committee that Shaun Barry visited the office directly after the face to face meeting to begin work on the Area 1 annual meeting agenda. There will be a lot of time to actually work issues. This meeting will be like a face to face meeting where will be something. Jenkins will be sending out an email to the entire Area 1 committee asking for new issues. Most issues entail some research so in order for me to present the proper documentation for the issues to be worked, I need time to conduct any research.

There is a list of all the issues assigned to both subcommittees which I was going to go over to see which issues the committees were still interested in working to have along with any new issues. Because we do not have quorum, I will either add this list to the email requesting new issues or forward it for the November 18, 2009 full committee meeting.

Rob Yandow is also on the Annual Meeting planning committee and he explained that each committee will have time allotted to actually work issues. This was designed this way to serve as a second face to



face meeting. This will increase and enhance the productivity at the start. Robert Markman asked would the new members/alternates be added to the email group code. Jenkins informed him that all new members would be added to the Area 1 group code and the alternates would have a separate group code.

Jenkins asked all retiring members to send any issues that may have on your plate right now that they think that they may not get to. Jenkins also stated that she will be reaching out to the retiring members as subject matter experts in the future. Don't lose my email address you can always send me any issues you come across.

Public Participation

Mark Bernstein- since I am on this call could I take it that I have been chosen as a member? Jenkins informed him that both the members and alternates were invited to this call. Louis Morizio, Area 1TAP Program Manager will be calling everyone individually and informing them of their status. This will be happening immediately.

Ramona Sheppard, Vermont member resigned this morning. She stated that she no longer had the time to devote to TAP. Therefore we will have look into an alternate to replace her.

Joe Pollino- asked how things are prioritized in TAP. Jenkins informed him that all issues come into TAP and the full committee decides whether it is an issues they what to work on. For example, a member brings an issue of changes to the 1040. The full committee will collectively decide if the issue is something that should be worked. If it is decided to be worked, it will be assigned to a subcommittee. It is up to the subcommittee to prioritize all of their issues.

Zgoda informed the new members/alternates to take a look at the TAP 2007 Annual report to get a sense of what has been done for the year.

Steinberg – what effect does not having a quorum have on today's meeting? Zgoda informed him that the proposals the committee were scheduled to vote on and elevated to the Joint Committee today could not be done because we dont have majority.

Outreach

Jason

- met with an attorney in charge of the trust fund division at his firm. With a couple of hundred presentation senior citizen center

Zgoda

- investment seminar at Wachovia
- planning meeting at the University of Buffalo and New York State Society of CPAs

Hom

- suggests that the members get a copy of the TAP 2007 Annual Report. **Jenkins will email everyone the link.**

Yandow

- executive committee with a public health group.

Closing remarks

Audrey Y. Jenkins will be sending out an email with the two proposals from this meeting with the November 18th meeting agenda.



Robert Markman-what is the dress code of these meetings, how are meals arranged, hotel address, etc. Jenkins informed everyone that Meredith Odom will be sending out the information for the meeting with all of the logistics. For additional questions, please feel free to contact me at anytime. Only the primary members will be physically attending the Annual meeting. The alternates will not be joining us.

Linda Gambardella-will be doing a Tax Seminar for the Rockland County CPAs on November 15th and would like to bring some information on TAP. Jenkins will be forwarding some marketing information for distribution. Zgoda mentioned the TAP power point which is a talking piece for TAP. However, Jenkins needs to check to see if it is appropriate to send it out because of appointment dates.



**Area 1 Committee Meeting
Teleconference
September 16, 2008**

DFO

- Fallacaro, Betsy, LTA Boston

Committee Members Present

- Barry, Shaun Chair
- Hom, Gim
- Jason, Julie
- Leggett, John
- Margulies, Howard
- Whiteside, Deidre
- Yandow, Robert Vice Chair
- Zgoda, Bruce

Committee Member Absent

- Jackson, Robert

TAP Staff

- Knispel, Marisa
- Jenkins, Audrey
- Odom, Meredith

Other Attendees

- Wirth, Bill, LTA Buffalo
- Fuentes, Bonnie, LTA Brookhaven
- Greene, Sharen, LTA Albany

Welcome/Announcements/Review Agenda

Barry welcomed everyone to the call

Roll Call

Quorum Met

Joint Committee Report

All of the names of the prospective new members have been approved and sent forward to the Commissioner. Hopefully he should sign off on the list by the end of September for elevation to Treasury.

The Publication 1796 proposal was approved by the Joint Committee with some minor corrections. There was another issue that was mentioned about time zone problems with the Electronic Federal Tax Payment System.

The upcoming Election for TAP Chair/Vice Chair has an open period until September 19th. Members can nominate themselves or anyone else. Any nominations can be sent to Jenkins or the other two individuals listed TAP Director, Shawn Collins and Member, Joe Shields. Each candidate will have a chance to post a Bio and a short Campaign statement on TapSpace. The election will take place via email 10/20/2008 – 11/04/2008. The Chair/Vice Chair will be announced by 11/12/2008.

DFO Report

None



LTA Outreach Report

Wirth informed the members about the issue taxpayers are experiencing getting amended returns through the IRS processing pipeline. Injured spouse is another issue. Anything with normal Forms processing is an issue that has been affected by the Economic Stimulus Program that the IRS has administered from the past several months. Taxpayer identification numbers has turned into identity theft.

Fuentes agrees with Wirth about the 1040X and the Injured Spouse Forms. Fuentes feels something needs to be done with correspondence audits. Jenkins asked Fuentes to join in on a subcommittee call as a subject matter expert to provide the members with information.

Subcommittee Report-Out Subcommittee 1

Whiteside informed members that the committee discussed the W4 issue. This issue will go forward to the Joint Committee.

Yandow informed the members that the IRS has a plan in place to address the issue on Identity Theft. The IRS is creating a centralized unit and developing a manual that will deal with specific procedural activities dealing with identity theft, a standardized reporting form and publicized phone number so individuals may self report.

Greene informed the members that the Consumer Protection Board is also working on Identity Theft. Barry has brought the idea to TAP of having an Identity Theft Issue committee in 2009.

Subcommittee 2

Hom informed the members that the committee discussed Processing of Paper Tax Returns. As long as there is a cost for filing individual tax returns electronically, some taxpayers will continue to file paper returns because of the cost. The committee proposes to reduce the cost for processing paper tax returns and improve taxpayer satisfaction through faster processing. This issue will go forward to the Joint Committee.

Hom suggests that retired members maintain access to TapSpace up until a year after retiring to keep track of issues.

The Taxpayer Advocacy Panel has a disk out and TAP would like to be included on this disk for people that have systemic issues. This issue will go forward to the Joint Committee.

Review Issue Inventory

- The 3rd party designee on the 1040X – Parking Lot
- 3rd party of reporting credit card receipts – This will be discussed in the October meeting.
- 5017 Processing of Paper Tax Returns – Approved Proposal elevated to the JC
- Correspondence Audits – Subcommittee 1-Leggett also received this issue during a recent outreach.
- Late File 1099 – Still Active
- Estimated tax payments – Subcommittee 1
- Withholding review – Approved, Proposal elevated to JC
- Identity Theft – Approved, Proposal elevated to the JC
- 4619 Salary guidelines – Subcommittee 2 - Zgoda is working this issue
- 4621 Tax customer service – waiting for an update
- Innocent spouse – Subcommittee 1 – Julie Jason has written up issue and will be sent to full committee.
- 4623 Offer in compromise – will be discussed at the October meeting
- Highway use taxes – parking lot
- 4792 Increase in enforced compliance – Subcommittee 1
- 4795 Education on failure to file penalty – parking lot
- 4796 Period for claiming a refund – Subcommittee 1



- 4798 Check box for Form 1040 – parking lot

Public Participation

None

Round Robin/Outreach

Margulies sent an email to the State of Builders Affairs providing them with information on TAP. Zgoda did outreach at the NYC Tax Forum, did outreach at a fundraiser in Buffalo, NY, and in Seattle, WA to a real estate group.

Jason did outreach on Bridgeport Radio, Bridgeport Rotary Club and the Norwalk Rotary Club.

Barry did some one on ones and outreach at the NYC tax Forum.

Yandow did outreach at his grandson's soccer game and with a Bond Rating Analyst.

Boston 1 Day Meeting

Information on this meeting will be provided shortly.

Yandow has been working with members on the Annual Meeting Agenda.

Closing Remarks

Next Meeting – October 21, 2008



Area 1 Committee Meeting Minutes
August 19, 2008
9:00 AM
Teleconference

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Barry, Shaun
- Jackson, Robert
- Leggett, John
- Margulies, Howard
- Whiteside, Deidre
- Yandow, Robert
- Zgoda, Bruce

Committee Members Absent

- Hom, Gim
- Jason, Julie

TAP Staff

- Jenkins, Audrey
- Odom, Meredith

Other Attendees

- Greene, Sharen, Albany LTA
- Kitson, Anita, Brooklyn LTA
- Kideckel, Susan, TAS Analyst
- Spisak, Jim, Manhattan LTA

Welcome

Barry welcomed all to the call.

Roll Call

Quorum Met

Joint Committee Report

Barry informed everyone that the JC met on August 6th. Coston is on a 4 month Executive Assignment. Shawn Collins from the Low Income Tax Clinic (LITC) will act in Coston's absence. TIGTA (Treasury Inspector General Tax Administration) will be conducting an audit of the TAP program. If anyone is contacted by TIGTA, please let Jenkins and Morizio know before you speak with them.

Mosler, Chapman and Cooper met with Commissioner Schulman. They informed the Commissioner of TAP and its accomplishments. They also invited the Commissioner to attend the Annual Meeting in December which he tentatively accepted. Neither the Commissioner or Olson is interested in the committee working on Identity Theft because the IRS is already working this issue.

Recruitment-Olson reviewed the list of recruits and has been sent to legal council for review and should have approval from the Commissioner in about 2 weeks.



There were 3 issues that were adopted at the JC Meeting

- Notification of State Licensing Requirements for Paid Preparers
- Simplifying the Filing Requirements for Small Private Foundations
- Contacting the IRS on the phone number included on the CP 2000 Notices

LTA Outreach Report

Kitson, LTA Brooklyn NY, thanked the panel for inviting her to participate on this call. She stated that part of the responsibility of the LTA is to conduct outreach events to communities in the area. Some of this year's outreaches included individuals with disabilities and woman with children, as well as numerous grass root events. Outreach is also done at Congressional Offices. There was an 8 week outreach campaign which included members of the TAP Staff, Wage and Investment Staff and TAS Staff. A table was set up in the lobby of the building Brooklyn office which provided information on the Economic Stimulus, Earned Income Tax Credit as well as TAS programs including TAP. Kitson informed members that TAS information is available in Braille for those requesting it. There is also bilingual outreach being done.

Spisak, LTA from Manhattan, NY stated that his office has been active in the disability outreach and attended about a half dozen events. They will include TAP on upcoming outreaches that are being planned.

ACTION: Jenkins will provide Spisak and Greene with a roster of Area 1 Members to be contacted for upcoming outreaches.

Subcommittee Report-Out

Subcommittee 1

Margulies and committee reviewed the response that will go out to argue the refusal to remove social security numbers from payments. Margulies made some changes and sent it out to the committee. The committee asked about the response about removing the number from the endorsement side and staff is still working on a response. The issue with EBay having a lot of unreported income is being looked at already by the IRS.

Subcommittee 2

Whiteside informed the members that the subcommittee discussed the Identity Theft Issue. Jason worked on the Injured Spouse issue and wrote a proposal on that. Leggett worked on Problem Solving Days and is writing a proposal.

Office Report

Outreach Reporting

Jenkins informed the committee that the Publication 1796 and the W4 has to go to the Forms and Pubs Committee. Area 1 will still credit for these issues. Please forward all Monthly Outreach Reports to Odom.

Public Participation

None

Round Robin/Outreach

Annual Report Release

Barry - will attend the upcoming NY Tax Forum 8/26 - 8/27/08

Zgoda - will attend the upcoming NY Tax Forum also had a luncheon with First Niagara Bank and did outreach with some of the bankers also met with the head of the Children's Debts Society and did an outreach.

Yandow - did outreach at his high school reunion and at his family reunion.

Jason - did outreach with Wilton Chamber of Commerce, 2 interviews with Stamford and Bridgeport Radio Stations and the Norwalk Rotary Club.



Closing Remarks

Barry asked that members review the outreach report that was sent out by Jenkins and if there is any outreach that is not reported send to Odom.

Any last recommendations need to go forward to the JC before the next JC meeting.



**Area 1 Committee Meeting Minutes
July 15, 2008 - 9:00AM
Teleconference**

Designated Federal Official

- Fallacaro, Betsy, Boston LTA

Committee Members Present

- Hom, Gim
- Jackson, Robert
- Jason, Julie
- Leggett, John
- Margulies, Howard
- Whiteside, Deidre
- Yandow, Robert - Vice Chair

Committee Members Absent

- Barry, Shaun - Chair

TAP Staff

- Jenkins, Audrey - Analyst
- Morizio, Louis - Program Manager
- Odom, Meredith - Analyst

Other Attendees

- Greene, Sharen - Albany LTA
- Gonzales, Jesse - W & I Tax Analyst

Welcome/Announcements/Review Agenda

Yandow chaired the meeting in Barry's absence and opened the meeting by welcoming all members and IRS staff to the call.

Roll Call

Quorum Met

DFO Report

Fallacaro reminded everyone that the NTA FY 09 Objective's Report has come out and it provides information on what TAS will be focusing on in the upcoming year. This report was sent out to all members by Jenkins.

Joint Committee Report

Yandow reported that there were a total 620 applications for 38 positions on the Taxpayer Advocacy Panel. This year's alternate list is larger than it has been in the past. The JC sent back the issue # 4173 - Reinstating Problem Solving Days to the committee for additional information.

Barry presented the ID Theft Committee idea to the JC at the face to face meeting in Denver. It was mentioned that according to Olson, by October 1, 2008, there will be a hotline number for taxpayers to call to report and follow up on ID theft issues and to get additional information. There will be a centralized unit that will be devoted to ID Theft individuals.

There was discussion about TAP member effectiveness, and when new members are appointed they will have a briefing on effectiveness. The JC will meet with the IRS Commissioner to present the Annual Report and members of the JC will discuss different organizational items and provide an overview related to organizational structure and what TAP does. The JC discussed outreach and how to accomplish it.



Morizio informed members that outreach has doubled since last year. The goal for outreach is to increase awareness of the TAP. When outreach is done, it's important to let Jenkins know so that we will get credit for it. The 2008 Annual Meeting will be in Arlington, VA from December 1 – 5, 2008. TAP Chair Training will be immediately follow on Friday December 5, 2008. This years meeting will allow for Area members to meet for a longer time period. The elections for TAP Chair/Vice Chair will be done electronically a week earlier this year.

The 2007 Annual Report is posted on TapSpace.

1040X Response

Gonzales informed the members that over the course of 5 years there has always been a question in reference to adding a checkbox/third party designee to the 1040X Amended Return and has always been told no. The original concept for the checkbox is to be used exclusively for taking care of immediate situations pertaining to the original. Recently Council said they will agree if an Amended return is filed with-in the given time period of the third party designee authorization form April 15 – April 15th (due date of the return). If the 1040X was filed then the person that filed the return as long as they prepared the return could use the checkbox authority. Telephone assistants and notification has been placed in the manual that if a call comes in and it is a 1040X within the 1yr timeframe that the checkbox was originally done, the information will be granted. If the originator wants to be switched to another person then a Form 2848 must be filed. If this is a business they will continue to have checkbox authority.

Subcommittee Report-Out

Subcommittee 1 – Hom informed the members that the committee discussed the proposal on the Publication 1796 – CD/DVD cost and was posted on TapSpace. This proposal recommends that the cost be reduced and or explains or the contents of the CD be available to taxpayers online. Margulies made changes to the proposal and Jenkins will make sure everything is edited. The committee has voted to move this proposal forward.

When the members took a tour of the Andover facilities, Hom noticed that much of the processing of paper tax returns were done by hand. Subcommittee 1 is looking at a proposal to recommend that the processing of paper returns to be automated which will save the IRS amounts of expenses in processing returns.

The subcommittee discussed the removal of the full social security number and being replaced by the last 4 digits. The committee looked into bringing this issue up at the Commissioners meeting. Margulies feels the IRS should supply bar-coded stickers with the taxpayer's SSN to tear off and place on their check or on their 1040. Margulies will ask members for comments on his suggestion□

Subcommittee 2 – The subcommittee had to reschedule their meeting.

Office Report

Jenkins informed the committee that she could no longer be responsible to send out subcommittee meeting reminders. The responsibility has to be returned to the subcommittee Chairs. Ramona Sheppard is the member that will be replacing Colombo in the state Vermont and has been invited to all of the committee calls and plans to join full time at the end of the year. Jason's press release proposal that went forward to the Communications Committee will be on the July meeting agenda.

Public Participation

None



Round Robin/Outreach

Leggett will be doing outreach at the Canterbury Fair.

Whiteside did an outreach to a group of people and will forward the detail to Jenkins.

Jason did an outreach at the Bar Association, Pitney Bowes and has a few other outreaches coming up.

Yandow did an outreach at a mediation session during a law suit and did a few one on one's.

Closing Remarks

Yandow thanked everyone for attending the call and the next meeting will be August 19, 2008.



**Area 1 Committee Meeting Minutes
June 17, 2008
9:00AM**

Designated Federal Official

- Fallacaro, Betsy

Committee Members Present

- Barry, Shaun - Chair
- Hom, Gim
- Jackson, Robert
- Leggett, John
- Margulies, Howard
- Whiteside, Deidra
- Yandow, Robert - Vice Chair
- Zgoda, Bruce

Committee Members Absent

- Jason, Julie

TAP Staff

- Jenkins, Audrey
- Odom, Meredith
- Morizio, Louis

Other Attendees

None

Welcome/Announcements/Review Agenda

Barry welcomed everyone to call.

DFO Report

Morizio informed the committee that they need to review all of the issues assigned to the committee and prioritize them. If they come across something that is not currently being worked, it needs to be put in the parking lot.

Two issues from Area 1 will be presented to the Joint Committee at the upcoming face to face meeting; Online Payments and Problem Solving Days.

Area 1 only has one more interview to conduct, to conclude the new member interviews. Leggett suggests considering while awaiting Treasury approval, "appoint people subject to" this will keep members interested.

Joint Committee Report

Shaun Barry informed members that the committee will have to review all active issues and prioritize them. If they are issues not being worked, they must go into the Parking Lot. The Area 1 issues of Online Payments and Problem Solving will be presented to the JC. The JC face to face meeting is 6/19 – 6/20/08 in St. Louis. There are six issues in total being brought forward to the JC.

Hank Mosler is looking forward to completing the 2008 TAP Annual Report. The 2007 Annual Report has been drafted and the final editing is taking place. TAP to date has submitted 300 proposals to the IRS and Area 1 is responsible for 30% of them.



TAP will be participating in the IRS Tax Forums this year and the Forum in NY will take place August 26th-28th. Due to the budget, local members will be asked to participate. If interested in attending, please let Jenkins or Morizio know.

Subcommittee Report-Out

Subcommittee 1

Jackson reported that the committee met and reviewed Hom's Publication 1796-CD proposal which is attached for the full committee. Hom stated that he received some additional information while at his Forms and Publications Committee face to face meeting that he needs to include in his proposal. He has learned that the Publication 4591 - Small Business CD will also soon incur a cost to order.

Therefore he would like to rework the proposal for re-presentation at the July full committee meeting. Hom suggests the content of the CD be available on the web.

The proposal 1040X proposal to add the line for representation, was rejected because the signature from the original return carriers over to the amended return and is good for one year. The question is what if you want to change representative because the originator was the one who made the mistake? The committee is still interested speaking with the Analyst who responded to the original proposal. Jenkins reminds the committee that due to the new procedures for the Forms and Publication Committee this proposal may have to be sent to them.

Subcommittee 2

Whiteside reported that the committee met and individuals were assign specific items; □ Jackson & Yandow - Identity Theft issue

Whiteside - W4 Issue

Jason - Innocent Spouse and Website issue,

Leggett - Problem Solving Day

Barry congratulated both committees on all of the work they have done.

Office Report

Jenkins and Morizio thanked everyone that participated with the interviews.

Rob Yandow reported that he was the members who reached out the interviewees who were interested in speaking with someone prior to their interview. He spoke to a total of 8 people who were very impressive. John Leggett also reached out 2 people.

Public Participation

None

Round Robin/Outreach

Hom - Outreach in Andover

Barry - One on one's at the SBSE meeting and to IBM employees

Jackson - RI Practitioners Program in Andover

Leggett - Presentation to a small group and will have a booth at the Canada Affair

Margulies - One on one's in a taxi and a barber shop

Whiteside - One on one's with taxpayers

Yandow - One on one's Article published in a local paper

Zgoda - One on one's with cab drivers and local television station interview along with Kevin McKean

Closing Remarks

Barry encouraged members to keep up the good work



**Area 1 Committee Meeting Minutes
15 New Sudbury Street Boston, MA 02203
May 2-3, 2008**

Designated Federal Official

- Fallacaro, Betsy

Committee Members Present

- Barry, Shaun
- Hom, Gim
- Jackson, Robert
- Jason, Julie
- Leggett, John
- Margulies, Howard
- Whiteside, Deidra
- Yandow, Robert
- Zgoda, Bruce

TAP Staff

- Jenkins, Audrey
- Morizio, Louis
- Odom, Meredith

Other Attendees

- Polvino, Terry - TAS, Senior Case Advocate
- Vashon, Sue - Campus Tech Advisor, Andover

Friday, May 2, 2008

Welcome/Announcements/Review Agenda

Shaun Barry welcomed members, IRS staff and guest to the meeting. He informed everyone there will be a visit to the Congressional Office and the TAS Office during this meeting. The goal for this meeting is to have significant issues to be elevated to JC.

Roll Call

Quorum met

Joint Committee Report

Shaun Barry reported that there haven't been too many issues elevated to the Joint Committee to date this year. The 3 issues that have been elevated were looked at by the quality review committee and referred back to the committees for revising. Issue number 4633 – SSN on Checks will be re forwarded to the Joint Committee after the requested changes have been incorporated. The Electronic Payment Issue will be referred back to the subcommittee for review of the Quality Review edits.

National Office Report

Louis Morizio informed everyone that the TAP staff is undergoing major changes. Meredith Odom has been selected as the Junior Analyst in the Brooklyn Office, which leave a vacancy for the secretary. Patti Robb has been selected as the Junior Analyst in the Milwaukee Office, Nina Pang has been selected for the Junior Analyst in the Seattle Office and, Donna Powers has been selected as the Junior Analyst in the Florida Office. Barbara Foley has been selected for a position in the EITC Program office and Audrey Y. Jenkins is acting as the Database Person for TAP until the position is filled.

TAP's recruitment period has ended as of April 30th. There are over 40 applicants from NY and 20 from MA. The Vermont alternate has opted to join TAP in December. She has been added to the email group code and is receiving information now on what's happening with the committee. Recruitment



notices were published in the El Diaro and Wall Street Journal newspapers. Congressional Offices, Local Taxpayer Advocate and Media Specialists took part in the recruitment. Staff will soon begin ranking applications and will soon be reaching out to members to help with interviews. If you are interested, send your request to Louis Morizio or Audrey Y. Jenkins.

DFO Report

Betsy Fallacaro informed members that she has scheduled visits in the afternoon to the Taxpayer Advocate Service Office, Congressional Office and Walk-in Offices.

TAS currently has a lot of cases which consist of Collection enforcement and Identity Theft.

Public Participation

None

Outreach Report-out-by members

Howard Margulies posted emails on site with retirees. He is also working with the credit union to set up TCE preparation 1 day a week. Howard has asked The National Association of Federal Credit Unions to invite either Coston or Olson to speak at the annual conference. Howard is also working on a letter to the editor for a local newspaper.

Julie Jason mentions TAP at while doing speaking engagements and has also mentioned open recruitment.

Paul

Innocent Spouse Subject Matter Expert

Terry Polvino, Senior Case Advocate in TAS, presented information on Innocent Spouse claims. Terry mentioned that cases are worked in the Cincinnati Campus. TAS currently has a large inventory of Innocent Spouse cases and has been vigorously working to resolve them. Using both Publication 971 and the Appeals function of the IRS, these cases are carefully worked. Publication 971 helps to define the three types of relief (innocent spouse, separations of liability and equitable) who might qualify and how to request relief. Terry informed the committee that each case can sometimes take years to resolve and has a lot of phases it has to go through before Innocent Spouse status can be granted. In most cases, spouses can protect themselves by filing separate. There are numerous steps and very strict guidelines to determine if someone should be granted Innocent Spouse status and sometimes has to deny a claim due to lack of documentation. There are a series of forms required, which include Forms 8857 and 12507.

Terry will address the subcommittee to further discuss.

Identity Theft Subject Matter Expert

Sue Vachon, the Campus Tech Advisor in Andover, presented information on Identity Theft issues that are seen in the Taxpayer Advocate Service (TAS). Sue informed members that the Senior Advocates work the Identity Theft Cases. Identity Theft is such a hot topic that, in the Report to Congress, Nina Olson discusses Identity Theft Cases. TIGTA also did a report on Identity Theft with the focus on Outreach to get the word out.

Scrambled Social Security Numbers (SSNs) is an issue related to Identity Theft. There are times when the Social Security Administration assigns 2 or more people the same SSN incorrectly. The IRS' Scrambled SSN procedures are used in Identity Theft cases and are effective, but take a long time to resolve. There are currently too many cases which are taking too long to work.

In October of 2007, the IRS agreed to request a standard documentation of taxpayers. Taxpayers are asked to present 2 pieces of identification to support their social security number. The commissioner decided that everyone should present the same documentation; A Drivers License, Social Security Card, Passport and proof of Identity theft example, Police Report. If the taxpayer doesn't have all the requested documents, the Advocate must still work the case. When cases are received and documented, IRS will place an indicator on the account stating that the information was received.



One out of every ten cases come in with the indicator and if it looks suspicious will be screened before being posted. Some people are filing tax return using INS numbers. When using INS numbers, people are not entitled to any credits. The IRS will compare names and addresses to W2's and if there is a match, the person will receive the credit.

TAS recommends that one group work Stolen Identity case procedures and another group should work on Identity Theft issues. There should also be one manual for stolen Identity Theft Issues. It was also suggested that credit report agencies should alert the IRS when fraud is recognized.

Subcommittee Break-outs

Members went to their assigned subcommittees to work on assigned issues.

Congressional Visit/TAS Office Visit/TAC Visit

2:00 PM – 3:00 PM

Closing Remarks

Barry closed the meeting at 5:00 PM and reminded everyone that we will be meeting in the hotel tomorrow morning instead of the IRS Office.



Saturday, May 3, 2008
Area 1 Committee Meeting Minutes

The Boston Plaza Hotel
50 Park Plaza
64 Arlington Street
Boston, MA 02203
Lexington Room – 4th Floor

Meeting Opening

Shaun Barry Opened the meeting at 8:30 AM again welcoming all the members and thanking them for the continued hard work.

Roll Call

Quorum met

Subcommittee Report – Outs

Subcommittee 1- Gim Hom reported that the committee worked on;

- Online Payment Proposal edits from the JC Quality Review Committee
- Problem Solving Proposal comments from the JC Quality Review committee
- LLC & SC Compensation
- Form 9452 – add a line – committee approved the issue and Robert Jackson will draft the proposal and forward to the committee.
- Publication 1796 – CD availability
- 1040X response
- RMD distribution – parking lot
- Late 1099's
- Publication 4633 – marketing tool – have TAP added –Betsy will mail the committee the CD
- Form 990N – Tax Exempt Flyer – Closed
- Issue 4622 – Timeframe request to centralize appeals for Innocent Spouse
- Toll free call issue - Green Card for child & wife expense should be tax deductible – closed
- Large donations of \$5000
- E-bay Income

Subcommittee 2 - Deidra Whiteside reported that the committee worked on;

Identity Theft

- Separate procedures for ID theft cases
- Create an IRM.
- Systems for taxpayer IRS and ID theft activity is not there and primary code Create 800 # for ID theft hotline
- Centralizing an ID theft has been stated in a TIGTA Report, ID website and in Nina's report to congress.
- Issue and will be deciding how many aspects of the issue they are going to tackle.

Innocent Spouse is also a large and very complex issue which they will also be examining to see what procedures can be revised to speed up the process.

Outreach Report-Out by Members continued

Deidra

- Radio 1080 AM Buffalo WHLB
- Human Resource Meeting
- Cab Driver
- Women's Empowerment Group



Gim

- Recruiting New members in his neighborhood
- HP Group

Robert

- TCE State organizations/master program 3 times

John

- Press releases went well – very good visibility
- Small groups – SB LLCs
- Church Groups
- Rotary Group
- Upcoming in July – fair
- Andover Campus tour

Shaun

- Denver Facilitators
- Contact with LTA
- Senior Citizen Fair – approximately 400 in attendance
- IBM Jericho Office Meeting – approximately 75 in attendance
- Reached out to News Day newspaper but they were not interested in TAP
- Planning on reaching out to State Tax Administrators
- FTA – would like to get TAP on agenda either annual meeting or one of their regional meetings.

Rob

- Local Senior Center
- Rotary Club
- New England Chamber of Commerce Director

Ideas to Improve TAP

- Always have Subject matter experts at meetings with participation in subcommittee meetings
- When possible combine face to face meetings with Service Center tours
- Have media specialist address committee
- Have meeting handouts available on TapSpace

Closing Remarks

The committee was very pleased with the presentations from Terry Polvino and Sue Vachon. Both presenters were very informative and eager to stay around to address the subcommittee.

Action Items

- Members interested in helping with new member interviews should send Louis/Audrey an email.
- Audrey will send outreach form to all TAP members.
- Members would like a formal Process for referring/endorsing new members
- Betsy will provide committee with Publication 4633-CD



Area 1 Committee Meeting Minutes April 15, 2008

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Hom, Gim
- Jackson, Robert
- Jason, Julie
- Leggett, John
- Margulies, Howard
- Whiteside, Deidra
- Yandow, Robert
- Zgoda, Bruce

Committee Members Absent

- Barry, Shaun

TAP Staff

- Jenkins, Audrey
- Odom, Meredith

Other Attendees

- Romano, Fran, Local Taxpayer Advocate - Connecticut

Welcome/Announcements/Review Agenda

Paul Colombo resigned and the alternate from Vermont, Ramona Sheppard will step in and fill his position starting in December.

Roll Call

Quorum Met

DFO Report

Morizio informed everyone that the Area 1 face to face meeting is scheduled for May 2-3, 2008, in Boston, MA.

Joint Committee Report

Bruce Zgoda informed members on the recruitment status. There were a few Area recommendations that were elevated. The Joint Committee will meet in June in St. Louis. There was discussion on the Stimulus Package and the role of members getting the word out.

LTA Outreach

Fran Romano thanked the members for inviting him to join the call. In Connecticut, the Local Taxpayer Advocate meets with the congressional staff. This is done by going to Washington, DC and delivering Nina Olson's report to congress and in Connecticut the local congressional members meet and Romano gives an overview on what's going on in the Taxpayer Advocate Service. Grass-roots efforts is another means of outreach in the Connecticut area. The goal is to complete 50 to 60 grass root outreaches a year.

Romano sends out letters to different organizations including; libraries, Chambers of Commerce and other organizations that deal with taxpayers with disabilities. Romano always reaches out to TAP members in his state requesting them to attend these meetings. Morizio encourages members to contact their area Local Taxpayer Advocates to attend outreaches like this in there states.



Subcommittee Report-Out

Subcommittee 1

Hom and members discussed the issue of late 1099s. The committee discussed S-Corp and LLC's and what is considered salary versus dividend and will continue the discussion at the face to face meeting in May. Internet income which isn't reported contributed to the tax gap will also be discussed at the face to face meeting. The ability to pay your estimated tax with your 1040 Form was also discussed.

Subcommittee 2

Whiteside and members discussed the W4 issue and will write it up at the face to face meeting. Leggett is working on the reinstating of problem solving day proposal. The committee will work on the Innocent Spouse Process, the IRM manual, the Offer in Compromise and the 1099C.

Elevated Issues

Hom encourages members to review the proposal that was sent out by Jenkins. This proposal is in reference to having the ability to pay your estimated tax payment with your 1040. The goal statement is to make it possible for taxpayers to send their tax return, tax payment and first quarter estimated tax payment all to the same address.

By consensus, this proposal will be approved and will be forwarded to the Joint Committee.

Office Report

Audrey Y. Jenkins, Louis Morizio, Shaun Barry, Rob Yandow and Betsy Fallacaro are working to finalize the Agenda for the face to face meeting. A visit to the congressional office as well as a visit to the TAS in Boston along with having subject matter experts come in to address the committee. Meredith Odom mailed out travel packages to the members for the face to face meeting. Congratulations to Meredith Odom she has been selected as the Junior Analyst in the Brooklyn Office.

Public Participation

None

Round Robin/Outreach

- Bruce Zgoda has done some small outreaches at meetings during breakfast.
- John Leggett will be doing an outreach soon.
- Robert Jackson hasn't done any outreach.
- Howard Margulies has been leaving flyers at local libraries and small business.
- Gim Hom has been encouraging people to apply to become a TAP Member.
- Julie Jason did a presentation to the Connecticut Bar Association and will do another in June.
- Deidra Whiteside did some networking with the HR people in her office to push recruitment to contact a diverse group of people and also got the word out at some colleges.

Closing Remarks

- Louis Morizio reminds members to contact anyone they might know that applied to the panel to go in to complete their application.
- Louis Morizio informed members that staff is working hard on speeding up this year's recruitment process. If any members are interested in participating on the interview panel for recruitment must let Audrey Y. Jenkins know.
- Audrey Y. Jenkins reminded members to please send her an email reporting outreach so the Area will get credit for it.
- The Agenda for the Area 1 face to face Boston meeting will be complete before the meeting.



**Area 1 Committee
Meeting Minutes
March 18, 2008
Teleconference**

Designated Federal Official

- Fallacaro, Betsy - LTA, Boston, MA

Committee Members Present

- Barry, Shaun
- Colombo, Paul
- Hom, Gim
- Jason, Julie
- Leggett, John
- Margulies, Howard
- Whiteside, Deidra
- Yandow, Robert
- Zgoda, Bruce

Committee Members Absent

- Jackson, Robert

TAP Staff

- Jenkins, Audrey - Analyst
- Morizio, Louis - Manager
- Odom, Meredith - Management Assistant

Other Attendees

- Greene, Sharon - LTA, Albany, NY
- Seely, Stephanie - LTA , Andover, MA

Welcome

Barry welcomed all members and staff to the call.

Roll Call

Quorum met

DFO Report

Fallacaro informed members that the Congressional Staffer Meeting took place in Boston. Jackson and Hom participated in the meeting.

Joint Committee Report

The JC hasn't done much issue work due to the focus on 2008 Recruitment. New York and Massachusetts have openings for Panel Members.

Local Taxpayer Advocate Outreach

Stephanie Seely, LTA, from Andover Service Center informed the committee that her office tried different innovative outreach activities. This year they were on a Local Cable Access TV Broadcast which is continuously broadcasted in the local area. A few of the Bilingual Case Advocates participated in outreach in Spanish speaking public service agencies.

Sharen Greene, LTA from Albany, New York informed us that her office is working on the Economic Stimulus Package. There is a Media event happening at the Veterans Administration with the Governor and other City Officials to answer questions in reference to the Stimulus Package. Greene has also been working with Systemic Advocacy on Educating 941 Filers and Payroll Service Providers with problems and providing information to people on using payroll service providers.



Subcommittee Report-Out Subcommittee 1

Margulies and Subcommittee 1 made two revisions to the proposal to remove the entire social security numbers from checks.

Subcommittee 2

The problems solving day issue is being worked on by Subcommittee 2.

Elevated Issue

Leggett discussed the Problem Solving Day status and would like to reinitiate the program at certain offices to assist taxpayers.

Fallacaro reminded everyone that there are problem solving rooms at all National IRS Tax Forums. Margulies discussed the elimination of the full Social Security Number on Checks. This proposal will go forward to the Joint Committee.

Hom discussed the proposal on paying estimated income taxes electronically. This proposal will go forward to the joint Committee.

Office Report

Jenkins informed the members that the office will not be staffed on Friday March 21, 2008. Morizio reminded members to extend the Recruitment opportunity to any organization they may be a member of.

Public Participation

None

Round Robin/Outreach

- Hom made a proposal to his Credit Union that they help prepare taxes for 2008.
- Whiteside did an outreach on a Christian radio show.
- Leggett was interviewed and was in a local newspaper.
- Margulies delivered TAP pamphlets to his local IRS Office.
- Barry did outreach at IBM and will be doing an outreach with the Long Island LTA, Bonnie Fuentes. Barry suggests receiving some ideas in reference to late file 1099's.
- Jenkins asked the members to send her an email on any organizations to reach out to in reference to recruitment.
- Yandow had an article in a Portland newspaper. He has an interview with the Fox TV morning broadcast on March 27th and Local Rotary Club on March 28th. The Local Legislature is working to get out a Statewide Press Release on TAP.
- Jason did outreach at the Connecticut Bar Association.

Closing Remarks

Barry, Jenkins, Morizio, Fallacaro and Yandow will meet via teleconference to plan the Area 1 face to face meeting. The meeting will be in Boston, MA May 2 – 3, 2008.



**Area 1 Committee
Meeting Minutes
February 19, 2008
Teleconference**

Designated Federal Official

- Fallacaro, Betsy

Committee Members Present

- Barry, Shaun - Chair
- Colombo, Paul
- Hom, Gim
- Jackson, Robert
- Jason, Julie
- Margulies, Howard
- Whiteside, Deidra
- Yandow, Robert - Vice Chair
- Zgoda, Bruce

Committee Members Absent

- Leggett, John

TAP Staff

- Jenkins, Audrey - Analyst
- Morizio, Louis - Manager
- Odom, Meredith - Management Assistant

Other Attendees

None

Welcome

Barry welcomed everyone to the call

Roll Call

Quorum Met

DFO Report

Fallacaro gave an update on the meeting in Washington, DC, on the delivery of The Report to Congress. Every year all Local Taxpayers Attend. EITC Awareness Day was the end of January. March 12, 2008 will be the congressional meeting and Fallacaro encourages members that can to attend to please do so. The IRS has a W-4 program that Fallacaro suggests the committee take a look at it. Jenkins will send this information out to the entire committee.

Joint Committee Report

Barry reported that the JC met earlier in the month but had no issues to take on. The JC discussed outreach, recruitment and metrics. The metrics will measure the success of TAP this year. There is work being done at the JC level to figure out the number of issues that are elevated or recommended or approved or adopted by the IRS as well as outreach activity. Someone is working to see whether to count the number of people that were touched or the number of outreaches that were done.

Recruitment will start March 17, 2008. Barry encourages the members to find individuals that may be interested in serving on TAP next year. There are 2 openings in NY and there a few people rotating off this year. Barry, Whiteside, Yandow have volunteered to do recruitment along with the TAP staff. Whiteside gave an update on the documents that went out for recruitment which discussed qualifications and what's expected as a panel member. These documents will be reviewed to make



sure they provide the correct wording.

Barry must create an Area 1 committee report on a monthly basis on the activities that were done. This was posted to TapSpace and notifications went out to members to view.

Area Outreach

- Barry – participated in the EITC Awareness Day on January 31st at a site on Long Island, did outreach at the Bethpage Federal Credit Union and at IBM.
- Colombo – did outreach on a flight, had a few short presentations, will do outreach at a club he is a member of and will do outreach at a luncheon in a few days.
- Yadow, Robert– sent correspondence to a few newspapers to have information published, will be doing a presentation to the local rotary in March.
- Jason – has a few outreaches planned for the near future.
- Margulies - sent some letters out to the editors of the local papers, working with the board of his credit union to do some outreach
- Whiteside – did outreach at United Way along with Zgoda, did outreach with the community group of seniors.
- Zgoda – had a TAP booth set up at an outreach for the banks in Buffalo, visited the senior citizens to discuss TAP, did an outreach at the Library, discussed TAP at an alliance outreach, discussed TAP at a Trade Show in Sacramento California, discussed TAP at a luncheon with Attorney's and CPA's.
- Morizio informed the committee that there is a standard form on TapSpace for members to use to submit their outreach and staff will then input the information on to the database.
- Barry asked that all members report outreach. Morizio, Fallacaro and Jenkins are measured on the amount of outreach the members do.

Subcommittee Report-Out

Subcommittee 1

The committee discussed Social Security Numbers on checks and the committee feels that by replacing the full SSN with only the last four digits will protect the taxpayer from having too much information available to everyone who sees the check but allows IRS to do work on the database by using the name and the last four digits of the SSN. This information will be forwarded to the entire committee later on this month. The restrictions for the RAL's are on hold until further information is received. Electronic payments on the 1040 ES were submitted last year and the committee is waiting to see what the status of it is. The 1099's is becoming a problem and the committee is looking to see if there is anything that can be done to push the IRS into requiring the brokerage firms to adhere to the January 31st deadline. There was a proposal to include interest on installment plans on the notice, and some research is being done on that. On S-corps and LLC's, the committee is looking to getting an expert to see if there is any kind of guidelines for owners to divide up salary versus capital gains distributions. Internet income is an item that is a significant contributor to the tax gap and will be discussed. There was a discussion on some IRS locations that do not accept cash and the committee will look into recommending a solution to that. The Required Minimum Distribution (RMD) recording to the IRS will be discussed. Colombo asked the committee to add K1's to the list of issues to be discussed. Third party preparations will also be discussed in the next meeting.

Subcommittee 2

Yadow and Colombo were the only members on the call and didn't raise any new issues.

Other Comments/Questions

Barry encourages subcommittee 2 to work some issues via email before the next subcommittee call.

Office Report

Jenkins informed everyone that the face to face meeting will be held in Boston, MA May 1 – 3, 2008. Odom will send out an email requesting travel information from all members shortly.

Public Participation

None



Round Robin

- Jason would like to submit some ideas to the Metric's Committee, Morizio is welcoming all ideas.
- Colombo has been working with the LTA in his area. Colombo is now on the VITA Committee but will be doing some work for the notices committee.
- Jenkins would like for all outreach to be sent to her in writing.
- Yandow has been working on the recruiting and congratulated Whiteside on all of the changes she did on recruitment notifications, letters and forms. Yandow hasn't received any notifications for TapSpace this year. Barry will discuss TapSpace with Morizio to see if they can resolve the issue with members not receiving notifications from TapSpace.
- Jackson inquired about business cards and Odom explained the procedure for business cards. When business cards are received, they will be sent out to members.

Closing Remarks

Barry encouraged both subcommittees to have two new issues to consider as a full committee to be sent forward to the IRS by the next teleconference in March.

Barry thanked the members for all of their hard work.