



2010 Meeting Minutes Area 1

- December 7, 2010
- November 16, 2010
- October 19, 2010
- September 21, 2010
- August 17, 2010
- July 20, 2010
- June 5, 2010
- May 18, 2010
- April 20, 2010
- March 16, 2010
- February 16, 2010

**Annual Meeting
Area 1 Issue Committee
Tuesday, December 7, 2010
Washington, DC
10:30 am – 5:30 pm (EDT)**

Designated Federal Official

- Fett, Robert

Committee Members Present

- Alvarado, Frank
- Bernstein, Mark
- Cabusora, Haidee
- DelTergo, Michael
- Gambardella, Linda
- Garant, Felicia
- Gibbons, JoAnn
- Kalimeris, Angeliki
- Morse, Cheryl, Vice Chair
- Murray, Alan
- Potenzzone Mary Jean
- Roy, Brian
- Steinberg, Jeffrey
- Stepner, Gerald, Chair

Committee Members Absent

- Child-Tomie, Audrey

TAP Staff

- Babb, Rose A.
- Knispel, Marisa
- Morizio, Louis
- Odom, Meredith



Welcome/Announcements

Morse introduced herself and thanked everyone for attending the meeting. Everyone introduced themselves including the TAP Staff.

Robert Fett, the new Designated Federal Official, (DFO) welcomed everyone to the Annual Meeting. Fett stated that he looks forward to working with Area 1 panel members and the TAP Staff.

2010 Accomplishments

Morse summarized all the accomplishments from 2010, including all the proposals elevated to the IRS.

Structure of TAP and Area 1

Former Area 2 member, Potenzzone discussed how that Committee was structured last year. She indicated that by dividing the members into several subcommittees, they were able to work the issues efficiently.

This year, Area 1 will be divided into 3 subcommittees and a few of the members will also review the new issues as the Screening Subcommittee and others will review the written recommendations as the Quality Review Subcommittee.

Subcommittee 1- Mike (chair), Linda, JoAnn, Mark and Audrey.

Subcommittee 2- Mary Jean (chair), Alan, Brian, Jeff and Angeliki.

Subcommittee 3- Haidee (chair), Frank, Cheryl, Jerry and Felicia.

Screening – Linda, Mary Jean (MJ) and Cheryl.

Quality Review- Mark, Alan, Jeff and Felicia

Tap Responsibilities

Morse discussed the following:

- She reminded TAP members of their responsibilities such as participation. She urged all to address their questions and concerns at the teleconferences.
- Outreach activities should be documented each month on a template form. If members do not have any outreach to submit, they should send an email to Odom indicating so.
- Members should call in a 2-3 minutes before the teleconferences
- Morse suggested that members should consider logging the monthly teleconferences into their day planners or cell phones so as not to forget our meetings' date and time.
- Also, an author of a proposal to the IRS or the chair of the subcommittee that originated a proposal is responsible to attend the Joint Committee teleconference on the month that the proposal will be presented to this Committee. No one can defend a proposal better than the person or team who created it.

Knispel stated that the Strategic Planning Team created the mentoring program for new members. Therefore, new Area 1 members have the following mentors:

New Member Mentor

Kalimeris	Potenzzone
Roy	Steinberg
DelTergo	Gibbons



Stepner and Murray will assist with mentoring new members of the Area 2 Committee.

Chair and Vice Chair Election

Stepner was elected as Chair and Morse as Vice-Chair.

Discussion of Administrative Issues

Chair Stepner discussed the calendar for the face to face meeting and monthly teleconferences. Members agreed to have the teleconference on the second Tuesday of each month at 10:00 am. The date for the face-to-face meeting is scheduled for June 6th through the 8th including days for travel. The location for this meeting will be either: NYC, Boston, Providence or Portland. A cost comparison for these cities will determine the location.

Stepner cautioned the members to keep their comments relevant to the subject and discussions during teleconferences so they can be timely.

Subcommittee Teleconference schedules:

Subcommittee 1 -second Thursday of each month from 3:00pm – 4:00pm

Subcommittee 2 -second Tuesday of each month from 11:00am – 12:00pm

Subcommittee 3 -first Tuesday of each month from 10:00am to 11:00 am

Quorum for monthly meetings will be fifty percent membership plus one. (Currently, 8 members)

Subcommittee Report-Out

After joining their respective subcommittees, the chairs reported on the issues they will be working on and on those that will be dropped.

Closing: Stepner thanked the staff and the members and stated that he looks forward to a good year in TAP.

Next Meeting: Tuesday, January 18th at 10:00am ET.



**Area 1 Committee
Teleconference
10:00 am EST
November 16, 2010**

Designated Federal Official

- Corbitt, Juanita

Committee Members Present

- Alvarado, Frank
- Gambardella, Linda
- Garant, Felicia
- Gibbons, JoAnn
- Jackson, Robert
- Leggett, John
- Morse, Cheryl, Chair
- Murray, Alan
- Steinberg, Jeffrey
- Stepner, Gerald

Committee Members Absent

- Bernstein, Mark
- Cabusora, Haidee
- Steinberg, Jeffrey

TAP Staff

- Babb, Rose A
- Berkey, Steve, TAP Acting Director
- Knispel, Marisa
- Odom, Meredith

Welcome/Announcements

Morse opened the meeting and welcomed everyone to the last teleconference before the Annual Meeting in Washington, DC. Quorum was met.

DFO Report

Corbitt joined the call and provided an update on the following:

1. TAS Program Letter for fiscal year 2011 has been issued.
2. TAS will be reviewing collection practices for taxpayers with past due liabilities.
3. IRS has increased administrative/case work overloads.
4. There is a projection for reduction in taxpayer service funding. Corbitt will provide a link to the website link for Analyst Knispel to share with TAP members.

Acting Director Presentation

Berkey thanked Jackson and Leggett – third year members for their contribution to TAP. He also stated that their commitment and passion have qualified them for the Presidential Volunteer Award. Berkey also thanked the returning members for their outstanding work with TAP.

Subcommittee Report-Out

Leggett stated that issue 16906 - IRS employees should provide their ID -is no longer an issue to pursue and all members recommended accepting the IRS' response.



Issue 17498 - Alvarado stated it appears that the IRS uses different credit companies. He suggests that those guidelines be modified to be universal instead of different companies and guidelines.

Issue 17837 - 311 Directory - Alvarado mentioned that the call centers are getting more active. There may not be a need for a 311-type directory if everything is going through the call center.

Murray mentioned that there is nothing to report from his subcommittee.

January Meeting

Morizio mentioned that TAP would like to do a Federal Register notice for the month of January to set it up as a working meeting. Morizio also stated that he would like to set the date of the meeting for the third Tuesday of the month at 10:00 am.

Morizio mentioned that the Stakeholder Liaison is requesting instructors for small business workshops. Any one in the Committee who is interested in teaching workshops should notify Morizio. Alvarado, Gambardella, Gibbons and Jackson volunteered.

Outreach Report Out

Morse has been attending seminars with tax professionals and has been discussing TAP. She stated that she has picked up a few issues for us.

Alvarado stated that he has done some entrepreneurial workshops and recently made a two-hour presentation that included discussing TAP.

Gambardella made a presentation at a Women's League meeting.

Stepner still discussing TAP at every opportunity he has.

Garant mentioned that she attended a vendor seminar recently. There, she discussed TAP and provided her business card to a gentleman who is interested in the TAP.

Public Participation

Morse and Morizio welcomed Mary J. Potenzzone from New Jersey's Area 2 and Angeliki Kalimeris, a new member from Rhode Island replacing Jackson. He also mentioned that Brian Roy, will be replacing Leggett from New Hampshire. Morizio informed the members that Area 2 formerly handled by the Florida Office will now be supported by the New York Office.

Farewell Remarks

Morizio thanked Jackson and Leggett for their service. He also stated that TAP will reach out to them for their input in the future.

Leggett stated that it has been a pleasure to serve TAP the last three years.

Closing remarks

Morse thanked all for joining the call.



**Area 1 Committee
Teleconference
10:00 am EST
October 19, 2010**

Designated Federal Official

- Corbitt, Juanita

Committee Members Present

- Bernstein, Mark
- Cabusora, Haidee
- Gambardella, Linda
- Garant, Felicia
- Gibbons, JoAnn
- Murray, Alan
- Steinberg, Jeffrey
- Stepner, Gerald

Committee Members Absent

- Alvarado, Frank
- Jackson, Robert
- Leggett, John
- Morse, Cheryl, Chair

TAP Staff

- Babb, Rose A
- Knispel, Marisa
- Odom, Meredith

Welcome/Announcements

Vice Chair, Garant opened the meeting and welcomed everyone. Quorum was met.

DFO Report

Corbitt joined the call and had nothing new to report.

Subcommittee Report-Out

Steinberg stated that currently he is not working on any assignments. Morizio asked Knispel to provide him with some issues from the parking lot list.

Gambardella sent her screening assignment response to Morse last week. She referenced a comment made at last year's Joint Committee meeting by Roy Block, TAP Program Manager from Milwaukee.

She mentioned that Block stated at that time, the check box will remain on the 1040 form until the new design of 1040 forms are ready. Gambardella stated that she mentioned to Block that the check box should not be removed because tax preparers need to speak with the IRS on behalf of their clients. She also stated that the check box should be there for a two year period. Morizio stated that Area 5 has the 1040 check box issue as well.

Gambardella mentioned that one of her clients was impressed with the outstanding service he received from the TAS office in Connecticut. She mentioned that her client called the National Taxpayer Advocate Nina Olson to express his appreciation. She stated that her client did not mention in his conversation to Olson that he received assistance from a TAP panel member.

Murray had nothing to report on from the writing subcommittee. He stated that he will assign a writer to assist Alvarado's research subcommittee.



Discussion and Decision on Issues

- Issue #17105- No live telephone assistants on toll free lines. Bernstein and Stepler think that the IRS will be reluctant to give a phone number for taxpayers to call direct. Bernstein also stated that taxpayers will not go to the menu if they have a direct contact number. Morizio stated that this sounds like a valid concern and that the committee can put this issue in the benefits and barriers section. The committee approved the issue pending the change. Knispel will make the change.
- Issue #18945- Provide outreach to the taxpayers regarding tax preparers' new regulations. The IRS should spend time to inform taxpayers to make sure they are using registered tax preparers. The committee agreed to elevate this issue.
- Issue#18414 – Checks received and processed before paper work. Gibbons did a quality review and sent it to Morse. The committee agreed to elevate.
- Issue#18661 - Modify revenue procedure 84-35 to include S-Corps or create a new regulation that would protect S-Corps. Cabusora made some minor changes to the write-up. The committee agreed to elevate this issue.
- Response from IRS to Issue#16690 - Filing requirement instructions for Form1099B, Proceeds from Broker and Barter Exchange Transactions, following the sale of property. Taxpayers received notices and had no idea that they have to file a tax return to report stock. Steinberg stated that the rejection of the issue by the IRS is based on the argument presented. The taxpayer's cost basis is exactly what the problem is. Furthermore, the IRS comment that notices will be sent out is what TAP is trying to avoid. Steinberg asked why wouldn't the IRS clarify the instructions as panel members suggested? Changing them would eliminate the problem from the start. Steinberg will prepare a counter-response to IRS' response and send to Knispel.
- Knispel mentioned that Issue #18429 was worked by Area 4 in 2009. She also stated that this issue is legislative and that it should be dropped from the parking lot. Morizio stated it was referred to SAMs. The committee agreed to send this issue to SAMS also.
- Issue#17989 - Frivolous Tax Return Penalty worked by Jackson and Steinberg, will be presented by Jackson at the next Joint Committee call on October 26.

Garant reminded everyone that the IRS would like to know of any vendors that are involved in Free File Bate and Switch. She asked the members that if they knew of any vendor to alert Knispel about it.

Outreach Report

Gibbons participated in a live TV program in Washington, DC. She received a number of comments since the program took place.

Gambardella has a speaking engagement coming up on November 22nd. She will speak to about 200 people about TAP.

Murray attended an event at Columbia University sponsored by former TAP member Luis Parra for the Preparers of Latin America.

Stepler did outreach at civil functions and doctors' offices.

Morizio indicated that the IRS is under a continuing resolution. The budget analyst asked TAP to ensure that TAP members keep their outreach local since no overnight travel will be approved. Morizio asked any member who plans to do an outreach locally to inform him before doing it.



The Long Island Symposium will be held November 17th and 18th. Babb, Knispel and Odom will be attending. Bernstein will join TAP staff at the Symposium on the 18th.

Public Participation

None.

Closing remarks

Garant thanked everyone for joining the call. The next teleconference call will be on Tuesday, November 16, 2010 at 10:00am. Please be sure to attend this meeting as it is the last one for the year and the TAP Director will be on the call.



**Area 1 Committee
Teleconference
10:00 am EST
September 21, 2010**

Designated Federal Official

- Corbitt, Juanita

Committee Members Present

- Alvarado, Frank
- Bernstein, Mark
- Cabusora, Haidee
- Gambardella, Linda
- Gibbons, JoAnn
- Leggett, John
- Morse, Cheryl
- Murray, Alan
- Steinberg, Jeffrey

Committee Members Absent

- Jackson, Robert
- Steinberg, Jeffrey
- Stepner, Gerald

TAP Staff

- Babb, Rose A
- Knispel, Marisa
- Odom, Meredith

Welcome/Announcements

Chair, Morse opened the meeting and welcomed everyone. Quorum was met.

DFO Report

Corbitt reported the following:

- TAS realignment has numerous changes beginning October 1. There are two new areas created within TAS, Area 8 and 9. A few offices have been reconfigured.
- There are numerous administrative duties currently being worked on, realigning personal actions and managers' report. Corbitt mentioned a memorandum from National Taxpayer Advocate Nina Olson that discusses the specifics of the two new areas and the composition changes within each new area.
- New Jersey is now part of Area 1. Some Area 1 offices have been realigned to Area 9 - Augusta, Boston, Burlington, Hartford, Providence, Portsmouth and Andover.



Subcommittee Report-Out

Knispel informed members that Steinberg recommended to drop Issue #17175 on Schedule D. Knispel read Steinberg's email where he indicates why the issue should be dropped. The rest of the members agreed with his decision.

Issue# 16666 - Electronic Filing errors, worked by Leggett will be discussed at the next Area 1 Teleconference. Knispel mentioned that she received some feed back from the IRS indicating that this issue is not considered a standard problem. Knispel has requested that a technical e-file person address the members on this issue at their next teleconference.

Murray's subcommittee will assign a member to assist Alvarado's subcommittee to write up issues #16686 - Advertising VITA sites, #17498 - Filing Extensions using debit/credit cards and #17837- 311 type directory for IRS.

Morse had asked the screening subcommittee to select some issues from the Parking Lot to work. Gibbons selected issue #18427 that was reviewed by Garant with edits by Knispel. Gibbons explained that Publication 583, Starting a Business and Keeping Records, needs to be updated. The publication is considered antiquated in regards to technology. Gibbons stated that complaints from her clients have indicated that this Publication is not an appropriate, updated guideline. In addition, she stated that the Publication was last revised in 2007. The members approved the proposal pending two minor corrections.

Morse suggested that if a subcommittee cannot complete their work on an issue in six months, the issue should be reassessed. They agreed. Bernstein suggested keeping track of when the subcommittee has received an issue. This will measure the age of the issue.

Review of Area 1 Issues

The following Issues were sent to the screening subcommittee for further review:

- Issue #17787 - Table vs. work sheet for figuring standard deduction.
- Issue #18587 - Expanded hours for TAC offices.
- Issue #18626 - Online Installment Agreement.
- Issue #18797 - Third Party Designee Preparation.
- Issue #18834 - Ordering Forms & Publications.

Outreach Report

Murray stated that he attended an outreach last week with IRS representatives. They discussed the new registration procedures for tax preparers. He indicated that the IRS should have a campaign to enforce taxpayers to utilize only the services of certified tax preparers. Taxpayers need to be aware that their tax preparers should have some certification that enables them to sign their returns. The committee thinks that this is a good issue and Murray has agreed to do write a proposal.

Public Participation

None.

Closing remarks

Morse thanked everyone for joining the call. The next teleconference call is on Tuesday, October 19, 2010.



**Area 1 Committee
Teleconference
10:00 am EST
August 17, 2010**

Designated Federal Official
Morizio, Louis (Acting)

Committee Members Present

- Alvarado, Frank
- Bernstein, Mark
- Cabusora, Haidee
- Gambardella, Linda
- Gibbons, JoAnn
- Leggett, John
- Morse, Cheryl
- Murray, Alan
- Steinberg, Jeffrey

Committee Members Absent

- Jackson, Robert
- Steinberg, Jeffrey
- Stepner, Gerald

TAP Staff

- Babb, Rose A
- Knispel, Marisa
- Morizio, Louis
- Odom, Meredith

Welcome/Announcements

Chair Morse opened the meeting and welcomed everyone. Quorum was met.

Office Report

Morizio stated that the detail assignment for Odom has ended. However, Marisa Knispel will take over as the permanent primary analyst for the Area 1 Committee and Odom will continue to be the back-up analyst. All emails and communication should be addressed to Knispel but all members should continue to copy Odom and Morizio on those emails. Babb will update the roster adding Knispel as the new Program Analyst for Area 1.

Morizio thanked those who attended the New York Tax Forum and mentioned that it was a highly successful event. There were lots of good issues that were picked up by TAP.

Subcommittee Report-Out:

Murray stated that his writing subcommittee needs assignments.

Leggett stated that he needs Knispel's assistance on some research for Issue #16666 (Electronic Filing Filter issues).



Morse reviewed the following Issue(s)

- #17807 – Correspondence Audits –was worked by Cabusora, Bernstein and Steinberg. This issue has been approved by Area 1 Committee and is being sent to the Joint Committee for approval.
- #17989 – Frivolous Tax Return Penalty was worked by Gibbons, Jackson and Steinberg. Gibbons mentioned that there are still spelling errors and some comments should be omitted. This issue was approved by the Area 1 Committee with some edits to be made by Knsipel.

Morzio mentioned that members should keep in mind that once these issues are approved and elevated, they will still go through the Joint Committee Quality Review. He also added that the issues submitted to the Joint Committee can be returned to the Area Committee with comments and/or questions.

New York Tax Forum

Garant briefed members on the event and indicated that the TAP brochures and giveaways attracted people to out table. She also mentioned that some issues were referred to TAS since they were not specific to us. The focus group was very good. Twenty people, including the staff, were present. Some of the attendees expressed an interest in joining the TAP.

Outreach Report Out

Bernstein mentioned he will be attending a convention this month in Grand Rapids, MI. He stated that his is looking forward to discussing TAP. In addition, he mentioned that he will use the bulletin boards in the library at AARP to post TAP Posters for some publicity.

Public Participation

None.

Closing remarks

Morse thanked everyone for joining the call. The next teleconference call is on September 21, 2010.



**Area 1 Committee
Teleconference
July 20, 2010**

Designated Federal Official

- Benedetti, Elaine

Committee Members Present

- Alvarado, Frank
- Bernstein, Mark
- Cabusora, Haidee
- Gambardella, Linda
- Gibbons, JoAnn
- Jackson, Robert
- Morse, Cheryl
- Murray, Alan
- Steinberg, Jeffrey

Committee Members Absent

- Leggett, John
- Stepner, Gerald

TAP Staff

- Odom, Meredith
- Morizio, Louis

Welcome/Announcements

Chair, Morse opened the meeting and welcomed everyone. Quorum was met.

DFO Report

Benedetti stated that at the Area 1 Face to Face meeting in Brooklyn, New York in June, she was asked by panel members for some research information on what can be done to improve taxpayers' services. In addition to local IRS websites, Benedetti informed panel members that she will provide them with the following web sites:

- Collections and Interest on IRS Website
- Social Security Administration- Frequently asked questions
- Australia, Canadian and New Zealand's tax websites

Benedetti explained that New Zealand's website on income taxes has an online tool that provides assistance to taxpayers with individual questions. In addition, she mentioned that the Canadian website provides useful information on how their taxpayers file complaints including systematic issues they receive and how they are handled. The Social Security Administration website is user friendly to taxpayers with frequently asked questions.



Office Report

Morizio stated that one of the major issues that came out of the Joint Committee face to face meeting was that there are flaws in the quality review process. This ties in to the report that Odom sends each month to the panel members listing the issues. There are a number of discrepancies on those reports. The issues were sent directly to the Area 1 Chair Morse to make the revisions. The area chair was also sending the issues to the database analyst without Morizio or Analyst Odom being aware of the issues as they were being edited. This posed a problem because the database analyst was returning the issues to the area chair. In addition, the analyst was posting the edited version when there in fact was a later version of that edited issue.

Morizio discussed that a new procedure has been decided about editing proposals for the Joint Committee. Once approved by the Joint Committee, the area chair will make any recommended edits Morse mentioned that if the revisions are minor she will go ahead and make them. If those revisions recommended are complex, she will return it to the author of the proposal. Once those revisions are made, they will be returned to Odom with a copy to Morizio. The changes on the forms must be made on SAMS as well.

Issue Updates

Odom reviewed the status of the list of issues being worked on by panel members.

- Issue #17807 Correspondence Audits - Bernstein received some additional information from Bonnie Fuentes, Brookhaven Local Taxpayer Advocate and her staff. He will complete his write up by next week.
- Issue #17837 311 "type" directory for IRS -This issue will be researched by Alvarado.
- Issue #7989 Frivolous Tax Returns Penalty – this issue has been written up by Jackson and Steinberg. Morizio mentioned that this issue can get on next month's agenda for approval by the full committee.
- Issue #16604 IRS should provide estimated tax information via internet- this issue was sent to Jenkins. There are still minor edits to be done before Odom can forward to the full committee for approval.
- Issue #16906 Lack of Ability to Identify IRS employees -this was approved pending elevation to the IRS.
- Issue(s) #18074 Truncating Social Security Numbers on taxpayer's checks and #16690 Requirements to File Income Taxes were approved by the Joint Committee. These issues were sent to Jenkins to prepare the letter for TAP Chair Sabby Jonathan to sign and subsequently elevate to the IRS.
- Issue(s) #16662 Lack of Website Contacts to Fraud Unit, # 17836 E-file in rural areas and #17840 Direct Deposit of Refunds –these issues were approved by the full committee.
- Issue #16865 Form 5227 (Check Box) was sent to the joint committee for feed back. This issue will be monitored by Susan Gilbert, the Joint Committee Analyst.

Parking lot issues will be discussed at the next subcommittee teleconference call on July 27.

Old Business: Morse mentioned that Joint Committee meeting on July 8 in Chicago, IL was great. Morse thanked Stepner and the rest of the panel members for their work. Morizio thanked the committee for working those issues and mentioned that there are two steps involved in outreach:

- Doing the outreach
- Reporting the outreach to TAP's analyst to include on the joint committee report. If outreach activities are not reported, panel members cannot receive credit.



Morse reiterated that if there are no outreach activities to report, panel members should inform Odom each month.

Morizio reminded panel members that the New York Tax Forum will be held next on August 10, 11 and 12 in New York City. TAP Staff will attend the Tax Form on August 10 and 11. Morizio stated that there will be a teleconference for those panel members that are attending the tax forum.

Murray thanked Odom and Morizio for the table on the status of issues he stated that it was very well organized.

Public Participation

None.

Closing remarks

Morse thanked everyone for joining the call. The next teleconference call is on August 17, 2010.



**Area 1 Committee
Brooklyn Bridge Marriott Hotel
June 5-6, 2010
Face to Face Meeting
Brooklyn, NY**

Friday, June 5, 2009
Saturday, June 6, 2009

Designated Federal Official

- Benedetti, Elaine

Committee Members Present

- Alvarado, Frank
- Bernstein, Mark
- Cabusora, Haidee
- Gibbons, JoAnn
- Jackson, Robert
- Leggett, John
- Murray, Alan
- Steinberg, Jeffrey
- Stepner, Gerald, Vice Chair

Committee Members Absent

- Gambardella, Linda
- Garant, Felicia, Vice Chair
- Morse, Cheryl, Chair

TAP Staff

- Babb, Rose, Management Assistant
- Fuentes, Bonnie, LTA Brookhaven Campus
- Kideckel, Susan, TAS Analyst
- McKeon, Kevin, Government Liaison
- Morizio, Louis, TAP Program Manager
- Odom, Meredith, TAP Analyst
- Tehrani, Bernardita, LTA Brooklyn
- Weinberg, Darrell, Stakeholder Relationship Consultant

Public Participant

- Parra, Luis



Friday, June 5, 2010

Welcome/Announcements

Vice Chair, Stepner opened the meeting and welcomed everyone, quorum was met.

DFO Report

Benedetti provided an update on the Annual Report to Congress. She mentioned that there are two reports to congress each year. The first report is 1. The objective of TAS to taxpayers and, 2. Recommendations to improve TAS to taxpayers.

In addition, Benedetti discussed the following:

SAMS issues are input by various people, employees, Low Income Tax Clinic, LITC and other IRS offices including TAP panel members via the IRS web link. Some issues are reviewed by SAMS group. Local Taxpayer Advocates, LTAs are given updates to review and provide opinions to be conducive to taxpayers. If panel members need to research and discuss a particular topic, they can contact Benedetti. Some handouts were provided on Troublesome Tax Issues and panel members were informed to contact her if they have any questions.

National Office Report

Morizio delivered the Office Report for Director Collins. He discussed the following:

Odom is detailed as the Area 1 Committee analyst for Audrey Jenkins who is also on a detail as the TAP database analyst. Next week, the interview process will begin for new TAP members. There will be about 36 interviews and TAP volunteers are needed to help with the interview process. In previous interviews for panel members, interview questions were not well received. Going forward, there will be situational questions; this will compare questions across the broad spectrum of applicants. LTAs will also help with the interviews.

LTAs Presentation

Fuentes discussed a number of key cases including the number one issue of Identification Theft. In addition, Fuentes discussed the following:

The IRS will be releasing new procedures to prevent ID Theft. Correspondence Audits are another huge problem. Documents are sent to taxpayers and simultaneously, examination is sending 90 Day Stat Notices. Fuentes stated that the Stat Notices are an automatic process and that in some cases; there are difficulties with taxpayers providing documents requested in a timely manner. The alternative to this process for taxpayers is to suggest a face to face correspondence audit interview.

Tehrani added that TAS has asked congress to fix this problem.

Gibbons added that as technology inches forward, people make assumptions on what one can do. It is usually assumed that a large agency is capable of handling this type of problem more efficiently. She also stated that IRS has many things going on at once and thus, thinks that taxpayers should visit an office to have the process stopped.

Morizio mentioned that the Examination organization is driven by numbers. Productivity is central and the correspondence audits are productive.

Benedetti will provide information on the next teleconference to TAP panel members on Luxemburg's interactive online tax system for business taxpayers.



Tehrani provided a background of her employment at the IRS. She discussed the following:

About 75-80% of cases on SAMS are internal there is not much from the public. TAS needs to hear from those at the grass root level. The Low Income Tax Clinic, LITC is concerned with the underserved taxpayers that cannot afford lawyers and subsequently, collections contacting them.

Kideckel thanked TAP Staff for inviting her, and she discussed the following:

The number one case inquiry in TAS involves levies but Identity theft is quickly becoming the primary issue. TAS employee case loads are up by 11% this fiscal year. There are two new hires and it will take some time to bring these employees up to speed. There are more open case audits. Amended tax returns have increased 14%. Last year there were 80 cases from Power of Attorneys regarding including extensions that were not handled properly by the service centers. This year there are 60 new cases. Kideckel also mentioned that there are some problems dealing with Revenue Officers and Social Security levies; she stated that this may be a good case for TAP to consider working.

Government Liaison, McKeon thanked the TAP Staff for inviting him to address the meeting on his duties as a government liaison. He discussed the following:

He represents the New York Metropolitan area and works closely with the federal, state and local government including the Department of Finance. The Department of Finance is trying to reach taxpayers who are not filing for EITC In addition, McKeon informed TAP members that he works with congressional offices within the New York Districts. Once a year, McKeon addresses a meeting with all congressional aids to inform them of any updates. McKeon is a coordinator for the Federal Emergency Management Agency for any disasters within the IRS. In addition, he is involved with the new Health Care policies regarding small businesses.

Weinberg thanked TAP for inviting her to the face to face meeting she discussed the following:

SPEC works to promote outreach and education information and is part of the IRS Wage and Investment Division. SPEC trains and certifies volunteers to administer the VITA (Volunteer Income Tax Assistance) and TCE (Tax Counseling for the Elderly) programs using free IRS tax preparation software. For the past 10 years, SPEC has focused on tax education and financial education for low income taxpayers. In addition, SPEC has training for VITA and TCE preparers on the IRS website "Link and Learn". Weinberg reminded panel members that the New York Tax Forum will be held at the Hilton Hotel in New York City during the week of 8/10 for those who wish to attend.

Public Participation

Former TAP member Luis Parra brought up the issue of identity theft and suggested that the first five numbers of taxpayers' social security number should be dropped on electronic returns and on correspondence to and from the IRS.

Business Object Reports

Morzio referenced the Active, Parking Lot and Elevated response reports that were given as handouts to panel members. He stated the following:

- If names are not listed in reports, there were no outreaches
- Panel members should provide information to Odom each month on the amount of outreaches that were done if not, TAP is not aware and cannot enter into the database.
- Outreach has three parts, Recruitment, TAP Awareness and Bringing issues to TAP.
- TAP is now using another database, SAMSI, to track issues.



Business Objectives allows TAP to pull reports. New and Parking Lot issues will be available as prereads before the next conference call in July.

Subcommittee Breakout

Issue 17807 on Correspondence Audits, will be worked by Cabusora, Bernstein and Steinberg.

Issues 17837 and 17311 Directory request will be worked by Alvarado, Gibbons and Sterner.

Issue 17836 E-file in rural areas will be worked by Gibbons and Murray. E-filers that must e-file after 9/01/10 will have a problem if no high speed internet is available.

Issue 17840 Direct Deposit errors will require more research before it is written up by Cabusora and Alvarado.

The issue of Frivolous Return Filing Penalty will be researched and worked by Gibbons, Jackson and Steinberg.

The issue of Accounts Management use phone versus paper for those items that can be handled over the phone for example math errors and abatements will be worked by Cabusora, Leggett and Murray.

The issue of taxpayers not being able to calculate penalty and interest will be worked by Cabusora, Leggett and Stepner.

Saturday, June 6, 2010

Designated Federal Official

- Benedetti, Elaine

Committee Members Present

- Alvarado, Frank
- Bernstein, Mark
- Jackson, Robert
- Leggett, John
- Murray, Alan
- Steinberg, Jeffrey
- Stepner, Gerald

Committee Members Absent

- Cabusora, Haidee
- Gambardella, Linda
- Garant, Felicia, Vice Chair
- Gibbons, JoAnn
- Morse, Cheryl, Chair



TAP Staff

- Babb, Rose A, Management Assistant
- Odom, Meredith, TAP Analyst
- Morizio, Louis, TAP Program Manager

Public Participation

- None

Vice Chair, Stepner welcomed everyone to meeting once again. He asked panel members to review new issues that can be brought to the Joint Committee before the JC face to face meeting in July.

Panel Members Leggett, Murray, Steinberg and Stepner discussed the issue of taxpayers not having access to high speed internet in rural areas around the country to e-file their tax returns. Murray wrote a draft and will submit to Odom. During the discussion there were two recommendations:

- Eliminate the requirement that preparers be issued PTIN numbers e-file returns; or
- Waive the e-filing requirement for preparers that do not have access to high-speed internet service.

Panel members, Alvarado, Bernstein and Jackson discussed Direct Deposit not going into the appropriate accounts of taxpayers. It was noted that if there is documentation to verify the account information, this issue could be minimized. Bernstein will write up that issue and email to Odom.

Steinberg will continue researching the issue of filing penalty.

Round Robin

Bernstein mentioned that face to face meetings dates on weekends are a problem and would like Area 1 to consider its face to face meetings on week days only.

Stepner mentioned that TAP members are very dedicated to improving the IRS.

Closing remarks

Morizio thanked Vice Chair, Gerald Stepner for taking charge of the meeting at the last minute and thanked the panel members for their dedication to TAP.



**Area 1 Committee Meeting
May 18, 2010
Teleconference
10:00 – 11:00 pm (EDT)**

Designated Federal Official

- Benedetti, Elaine, LTA- Providence, RI

TAP Staff

- Babb, Rose
- Morizio, Louis, Program Manager
- Odom, Meredith

DFO cancelled the meeting due to lack of attendance. There were no members in attendance.



**Area 1 Committee Meeting
April 20, 2010
Teleconference
10:00 – 11:00 pm (EDT)**

Designated Federal Official

- Benedetti, Elaine, LTA- Providence, RI

Committee Members Present

- Alvarado, Frank
- Bernstein, Mark
- Garant, Felicia
- Gibbons, Jo Ann
- Jackson, Robert
- Leggett, John
- Morse, Cheryl
- Murray, Alan
- Steinberg, Stepner

Committee Members Absent

- Cabusora, Haidee
- Gambardella, Linda
- Stepner, Gerald

TAP Staff

- Babb, Rose
- Morizio, Louis, Program Manager
- Odom, Meredith

Welcome/Announcements

Morse welcomed everyone to the call.

DFO Report

Benedetti met with her congressional staffers last week along with panel member Jackson. She also mentioned the following items of interest:

1. Barry Levine's tour as the LTA in Boston is over this week. Benedetti will be the new Acting LTA for the next five months. She will be in Boston, MA Monday through Thursday and in Providence, RI on Fridays.
2. An issue was brought to her by an IRS employee on Form 4868 U.S. Individual Income Tax Return for Automatic Extension of Time Instructions. The form states that there are three ways to request an automatic extension of time to file a U.S. individual income tax return.
 - File Form 4868 electronically by accessing IRS E-file using a home computer or by using a tax professional who uses E-file
 - Pay all or part of the estimate of income tax due using a credit or debit card.



- File a paper Form 4868.

Benedetti noted the instructions are confusing -to pay all or part payment by debit or credit card. She asked TAP if this is something they would be interested in looking at.

Morse mentioned that in the interest of other pressing issues for the committee to work, this issue is a good issue but, it should be placed in the parking lot.

Office Report

Jenkins asked the committee to provide her with a list of issue topics for the face to face meeting in May. Jenkins will research the issues, and provide subject matter experts that can assist the committee.

Morizio reviewed the travel regulations with the committee since Leggett received a response from the TAP Director regarding the travel issue that he had written up:

- Panel members are subject to the same travel regulations as any government employee.
- Panel members cannot make their own travel arrangements; if they do, they will not be reimbursed for expenses. The panel members must go through TAP's management assistant.
- Nongovernment tickets are not refundable. Therefore, panel members must ensure that they will travel to the meeting when accepting these nongovernment tickets.

The Vermont Town Hall meeting in May was mentioned with Gibbons, Morse and Stepler attending the event. Benedetti and Morizio will not be able to attend as they are scheduled for other travel that week. Gibbons and Morse have their speeches ready.

Subcommittee Report Out.

The committee agreed to drop the 90 Day letter issue. Leggett mentioned that the toll free service is a big issue affecting the service. He hopes the National Taxpayer Advocate Olson can make some progress and TAP can save time by dropping the issue. Benedetti, stated that this is a very serious issue for Olson and that there is a budgetary issue, she needs more people brought on and trained.

Alvarado mentioned that Form 8615 Tax for Certain Children Who Have Income of more than \$1,800 is very complex and not frequently used, so the committee agreed to drop this issue.

Subcommittee Process Update

Steinberg is researching issues 16672 -Collection Notices and 16690 on Form 1099B regarding the sale of property and taxpayers not being clear on whether they need to file a tax return on gains or losses.

Morse mentioned that the Joint Committee returned some issues to the committee. The JC asked that the original authors rewrite the issues based on the QR feedback. Morse also stated that the Joint Committee has asked that each area have their own Quality Review Committee. She suggested that the Screening Committee help with quality review as well.

Best Practice:

Alvarado mentioned that through the organization he works for, he visits merchants businesses. He assisted in putting together a curriculum for entrepreneurial training and he included information on TAP and the Local Taxpayer's Advocates (LTAs). Alvarado does four sessions of training each month and during those sessions he discusses TAP and its importance. His sessions are bilingual - English and Spanish.



Leggett mentioned as a member on the TAC committee and a former member of the EITC issue committee, EITC did a lot of outreach events in Manchester, NH by placing signs in public areas. He stated that for outreach, Area 1 should consider what they are doing and why it is being done as opposed to anything else.

Outreach

Morizio asked panel members to try to send in their outreach reports by the 5th of each month. He needs this information to submit his report to the TAP Director by the 9th of each month. If there are no outreach activities to report, panel members should still send Odom an email informing her that they did not have any Outreach for that month.

Public Participation: None.

Closing Remarks: Next teleconference meeting will be on Tuesday, May 18, at 10:00 am.



Area 1 Committee Meeting
March 16, 2010
Teleconference
10:00 – 11:00 pm (EDT)

Program Owner

- Benedetti, Elaine

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Bernstein, Mark
- Cabusora, Haidee
- Gambardella, Linda
- Garant, Felicia
- Gibbons, Jo Ann
- Leggett, John
- Morse, Cheryl
- Murray, Alan
- Steinberg, Jeffrey
- Stepner, Gerald

Alternate Members Present

None.

Committee Members Absent

- Alvarado, Frank
- Gambardella, Linda

TAP Staff

- Babb, Rose A.
- Jenkins, Audrey Y
- Odom, Meredith

Other Attendees

None.

Welcome/Announcements

Morse welcomed everyone to the call.

DFO Report

Benedetti mentioned the following:

1. She attended TAC Open House on February 20.



2. She will be scheduling a meeting in April with Rhode Island Congressional Committee and will discuss TAP recruitment. She will also be taking TAP material to distribute.
3. Nina Olson, National Taxpayer Advocate will be at the Ways and Means Committee today at 2:00 pm she will be discussing collection issues, aliens; phone service and tax exempt preparer initiatives and can be seen online.
4. Benedetti stated that she has spoken to LTAs and contacts in TAC to find out if there are any issues to discuss. She got a response that everything seems to be fine except for First Time Home Buyers Credit.

Office Report

Jenkins mentioned that with the new system and three different committees, she has not received any emails requesting any research for new issues from the writing committee.

Morizio mentioned that TAP's recruitment began yesterday. The applications are available on line. Area 1 is recruiting from four states two of the four states are for alternate members from New York and Vermont. New members will be recruited from New Hampshire and Rhode Island. Leggett and Jackson terms are ending 2010 for New Hampshire and Rhode Island. Morizio asked panel members to mention the recruitment during outreach activities and encourage people to apply. Odom will send out recruitment flier emails to the committee.

The TAP town hall meeting in Vermont will be held on May 4 at 6:00pm in Burlington, VT. Morizio has informed Bob Fett, the LTA in Vermont. He will work on finding TAP a Venue. It is possible the Town Hall will be held at the University of Vermont. Morizio will not attend the meeting; he is scheduled to attend a second session of FMRP class in Denver. Linda Rivera, Analyst from National Office Headquarters will attend the Town Hall Meeting in his place along with Babb, Jenkins and panel member Stepler. Benedetti and Morse will not be attending the town hall meeting.

Morizio will prepare a town hall speech format for Gibbons. Some minor revisions can be made if necessary.

On the issue #5189 Voice Activation, Morizio received a response from IRS regarding the recommendation that was submitted. The recommendation was accepted but due to budgetary restraints, it cannot be implemented. TAP had a series of questions as a counter response. Morizio did consult with the database analyst MaryAnn Delzer and the TAP Director Shawn Collins. Morizio noted an issue of concern was that the counter response should not be in the format of additional questions. He also stated that because this issue was rejected for budget reasons, even if those changes were made, the issue would still be rejected since there are budget restraints. Morizio is working on the unwritten rule to get it written into the IRM and in the member handbook, on how to draft a counter response. He is recommending that this issue be closed. There was consensus to close the issue.

Subcommittee Report Out

Morse stated that there was a response from the IRS on Issue # 8109B which states that coupons are available for use by the taxpayers and that the staff will aid in filing out the coupons and provide advice on electronically filing the coupons. Morse stated that a counter response is necessary to tell the IRS to educate and adhere to their standards. Morizio will provide some guidance to Morse to draft a counter response to the IRS on issue# 8109B.

The 1040X issue received a number of comments from the joint committee on electronic filing. This is already in the works and the committee decided to drop the issue.

Issue# 16906 Identifying IRS Employee Contacts -the committee agreed to elevate this issue.

Old Business

Issue#16669 Toll Free Line -Leggett stated he still has a key question that was not answered from his



list of questions. He asked if there any efficiency measures on the IRS employees or not? Jenkins suggested that since Nina has this on her list, the committee should put this in the parking lot until Nina gives a response. The committee agreed to put this issue in the parking lot.

Issue# 16665 Search Engine Improvement -Steinberg researched this issue and found that the search engines have no problems and that the advanced search engines work well. He suggested dropping this issue. The committee agreed to drop this issue.

Issue# 5301 Centralized Appeals -Bernstein suggested this issue be dropped.

Issue# 16672 Publication 17 Gross Income Instructions -Steinberg suggested that this issue be closed with other combined issues as well.

Jenkins will do some research on 90 Day Notices and provide some feed back to Leggett.

Morse mentioned that the link for outreach communications is posted everywhere possible. Roy Block, TAP Program Manager from Milwaukee is trying to capture the information as part of the outreach reporting. Morse will be contacting Odom regarding this early next week.

Leggett discussed the TAP Travel Issue which he sent to Morizio and his staff. Babb will do some research to find cheaper air fares at non-government rate before accepting the government rates. Morizio mentioned that cheaper air fares will need to be approved by the deputy National Taxpayer Advocate. In addition, there must be an "absolute guarantee" that panel volunteers will not make any changes or, TAP will lose those air fares.

Morizo discussed the following:

Tax forms and Publications instructions had some confusing procedures. TAP is drafting new procedures to simplify the process. The old system will not be used for referring issues to Tax Forms and Pubs Committee. If a referring issue comes up as an area issue, will remain with the area as a grass root issue. The area will research and work it. If there is some expertise required to address issues, there will be some procedures on how to use Wagner and her staff as subject matter experts.

Best Outreach

Murray mentioned that he submitted some information on TAP for his alumni magazine and it was published. Murray also stated that a number of people have contacted him on tax issues. He will be attending his 55th reunion and will be taking to the public about TAP.

Jackson mentioned that he has done some short TAP presentations. He also stated that he likes making one on one TAP presentations and that he needs to understand what the individual tax issues are from taxpayers to determine if they are appropriate to bring to TAP. Jackson mentioned that he will provide contacts for prospective TAP volunteers.

Morizio stated that outreach has multi-purposes:

1. Get the issues to work.
2. Make people aware of what TAP is about.
3. Get people to sign up for recruitment.

Public Participation

None.



Closing:

Next meeting will be April 20th, 2010 at 10:00am EST.



**Area 1 Committee Meeting
February 16, 2010
Teleconference
10:00 – 11:00 pm (EDT)**

Designated Federal Official

- Benedetti, Elaine, LTA- Providence, RI

Committee Members Present

- Alvarado, Frank
- Cabusora, Haidee
- Gambardella, Linda
- Garant, Felicia, Vice Chair
- Gibbons, Jo Ann
- Morse, Cheryl, Chair
- Murray, Alan
- Steinberg, Stepner
- Stepner, Gerald, Vice Chair

Alternate Members Present

- Gould, Carolyn

Committee Members Absent

- Bernstein, Mark
- Jackson, Robert
- Leggett, John

TAP Staff

- Babb, Rose, TAP Management Assistant
- Jenkins, Audrey, Program Analyst
- Morizio, Louis, Program Manager
- Odom, Meredith, Program Analyst

Welcome/Announcements

Morse welcomed everyone to the call. She mentioned that a list of issues currently being worked on by members was emailed for review and clarification. If the list is not correct, members should inform her of any changes.

DFO Report

Benedetti mentioned the following about the Congressional Affairs Program (CAP) meeting in Washington, DC the week of February 1:

- All of the LTAs had to meet with their congressional members, and the meetings were successful.
- TAP fliers were included in the package that she took to the meeting.



- She had conversations with the Rhode Island congressional representatives, and informed them that they need to recruit a panel member from the state of Rhode Island this year.
- She also had conversations with New York State congressional representatives. They will be taking TAP filers to an outreach event scheduled for Saturday, February 20th.
- The National Taxpayer Advocate, Nina Olson is still working on lien withdrawals

Office Report

Jenkins suggested that in order to keep track and have control of the issues being worked on by panel members, there should be some structure to the subcommittees. The panel members should follow the original plan starting with research, and then move to the writing process. There should be no more than three or four issues worked on a time. Jenkins also suggested that the writing and research subcommittees should set up standing conference calls with a date and time. The meetings would only be used if there is a need.

Morzio mentioned that the new database does not have any reports right now. As a result, reports cannot be pulled to see what is in active status or parking lot status. He mentioned that he has discussed this problem with Mary Ann Delzer, the administrator in charge of the database. She will have the reports available soon. It will take some time to develop the reports.

Issue 16865

For Form 5227, Split Interest Trust Information Return, Stepner suggested the following change:

5th sentence - change "If there was a checkbox....." to "If there were a checkbox....."
Delete the last sentence - "IRS should mail.....only when requested."

The full committee voted to elevate the issue with the edits.

Issue 16662

Issue 5026, IRS Fraud Unit's website, worked on by Stepner, the format was changed.

The full committee voted to elevate this issue.

Best Practice Outreach

In January, Gambardella attended a breakfast for the National Association of Tax Professionals and Attorneys. Gambardella who is an officer of the Rotary International Club, met with other officers and she discussed her work as a TAP volunteer. She will also submit the name of a taxpayer for TAP membership and will be writing up some issues that were discussed. The Rotary International office in Georgia contacted her and requested information on TAP.

On 1/29, Stepner attended EITC Awareness Day at Boston City Hall. He spoke to taxpayers and gave out TAP material. He also spoke to a Federal Reserve Bank of Boston official, Paul Connelly about TAP as well.

On 2/3, Stepner invited his neighbor, a single mother to a local EITC Preparation Center. He mentioned that his neighbor spent \$400.00 last year to have her taxes prepared by H & R Block. Stepner noted that the EITC site was very efficient and more comprehensive this year and that the Center deserved high marks for their operations.

Old Business

Morse said the following regarding Bernstein's issue:

Issue 5301 on Centralized Appeals was researched by Bernstein. He noted there was no specific reference to the centralizing cases in appeals and suggested that this issue be dropped.



The committee agreed to drop the issue.

Screening Committee Reminder

Garant has a number of issues; they will be discussed subsequently to the full committee call today, to determine which ones will be worked on. Murray needs issues to write up. Leggett sent him an issue that he has written up. Morizio will take a look and provide feedback to Murray. When Morizio provides feedback to Murray, he will send the issue to the writing committee and then to the full committee for consensus

Public Participation: None.

Closing Remarks: Next teleconference meeting will be on Tuesday, March 16, at 10:00 am.