



2008 Meeting Minutes Area 2

- December 3, 2008
 - November 19, 2008
 - October 15, 2008
 - September 17, 2008
 - August 20, 2008
 - July 16, 2008
 - June 18, 2008
 - May 21, 2008
 - April 22-24, 2008
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-

**Taxpayer Advocacy Panel
Area 2 Committee (Annual Meeting)
Meeting Minutes
Wednesday, December 3, 2008**

Designated Federal Official

Lois Lombardo

Attendance

Kimberly Brown
Ben Chapman, Chair
Andrew Feng
Steve Fulkrod
Helder Gil
Richard Grzebinski
Joe Holley
Carolyn Hutchinson
Ed Johnson
Jose Martinez
Louise McAulay
Bob McQuiston
Ernest Miller
Bob Patterson
Connie Sharp
Erica Webber

Absent

James Brock
Ray Boyle

Guest(s) Present

None

Staff

Anita Fields, TAP Secretary/Note Taker
Donna Powers, TAP Program Analyst
Nancy Ferree, TAP Program Manager
Marianne Ayala, TAP Program Analyst



Welcome and Roll Call

Ben Chapman opened the meeting and welcomed everyone. Anita completed roll call and a quorum was met. The members and staff went around the room and introduced themselves.

Old Business

- Approve Meeting Minutes for November—The minutes are approved by consensus
- Area 2 Accomplishment— Ben discussed the accomplishments of Area 2 for 2008. He explained how the report was broken down by category
- Review Self-Assessment— Ben gave everyone a copy of the Area 2 self-assessment for 2008. He just discussed briefly the different areas of the assessment and advised everyone to read over it.

Administrative Issues

- Face-to-Face Meeting— Anita explained the travel reimbursement form and discussed documents needed to complete travel reimbursements.
- Other Issues—Ben discussed meeting surveys and explained the form. He also discussed telephone conference call etiquette, business cards and IRS acronyms.

Confirm 2009 Meeting Dates, times and Location of Face-to-Face Meeting

The committee has agreed by consensus to hold their monthly conference call the 3rd Wednesday of each month at 2:30pm Eastern Standard Time (EST). The five tentative locations to hold the face-to-face meeting are Charleston, SC, Richmond, VA, Charlotte, NC, Beauford, SC and Asheville, NC. The date for the committee agreed upon is April 23-24, 2008.

Establish new Quorum, discuss Consensus, and Mentoring Process

Nancy Ferree discussed the definition of consensus and explained why we have to have a consensus. Nancy expressed how important it is to have a mentor. The committee agreed by consensus that quorum is 50% plus 1.

Designated Federal Official (DFO)/Local Taxpayer Advocate (LTA) Responsibilities/Resources

Lois Lombardo explained what her role is as a DFO. She is responsible for ensuring that meetings are conducted according to the guidelines designated by FACA. She also provides assistance with understanding the IRS. Thirdly, her job is to ensure comments contrary to the US Federal Tax System are not made.

Outreach

Kim Brown explained that you can use your LTA for outreach opportunities. She expressed the importance of contacting your local LTA. Lois stated that if you do not hear from your LTAs let her know and she will help to facilitate. She informed that there were 410 outreach opportunities without November's count. TAP reached 34,000 people this year. Ben expressed that while doing outreach to try and get contact information.

Area and Issue Committee Interactions

Ben explained the difference between the work done in the Area Committees and the Issue Committees. The process of Area issues relating to Tax Forms and Publications Issue Committee was explained.

Work Balance

Ben talked about trying to balance the work with your Area Committee and your Issue Committee.

Screening and Quality Review Process

Steve Fulkrod explained the duties and process of the Screening Subcommittee. Bob McQuiston explained the duties and process of the Quality Review Subcommittee.



Issues

- How They Are identified—Issues are identified through a number of different ways i.e. (Outreach, Town Halls or Tax Forums).
- How They Are worked— they are worked through subcommittees.
- How They Are Elevated— they are elevated through the Joint Committee unless it is a legislative issue, then it will either be dropped or submitted to the NTA.

Breakout working sessions- Issue Subcommittee

- **Issue 4056 – Small Business Volunteer Tax Services**—Bob gave a brief background report. Small Business Administration uses its SCORE volunteers for some general business assistance, but no direct return preparation. This issue was taken to the Joint Committee twice. It was turned down again due to the process. The committee agreed by consensus to drop this issue.
- **Issue 4806 – Expatriate Issues-IRS Website User Friendly--** Ed Johnson reported that he is currently in the information gathering stage. He expects to have more at the next meeting.

Elections—Chair and Vice Chair

The Chair and Vice Chair for the 2009 Area 2 Committee is Kim Brown and Jose Martinez respectively. The Screening Subcommittee is composed of Joe Holley, Steve Fulkrod, Erica Webber and Louise McAulay. Joe Holley is the Chair of the screening committee. The screening subcommittee call will be the 1st Thursday of each month. The first meeting will be January 8, 2009. The Quality Review Subcommittee is composed of Bob McQuiston, Helder Gil, and Carol Hutchinson. Bob McQuiston is the Chair of the quality review subcommittee.

Closing Assessment

Ben Chapman stated that
The meeting was adjourned.

Next Meeting is a teleconference January 8, 2009 at 2:30pm EST.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus.



**Taxpayer Advocacy Panel
Area 2 Committee
Teleconference Minutes
Wednesday, November 19, 2008**

Acting Designated Federal Official

Nancy Ferree

Attendance

James Brock
Kimberly Brown
Ben Chapman, Chair
Steve Fulkrod
Richard Grzebinski
Bob Haines
Joe Holley
Carolyn Hutchinson
Ed Johnson
Bob McQuiston
Bob Patterson

Absent

Blanche Davis
Emilio Cecchi
Louise McAulay

Guest(s) Present

Ray Boyle
Erica Webber
Ernest Miller
Andrew Feng
Donald Thomas
Antonio Acero
Jose Martinez
Robert Galloway
James Maxwell
Theresa Matthews

Staff

Anita Fields, TAP Secretary/Note Taker
Donna Powers, TAP Program Analyst
Sallie Chavez, TAP Program Analyst
Marianne Ayala, TAP Program Analyst
Shawn Collins, Acting TAP Director

Welcome and Roll Call

Ben Chapman opened the meeting and welcomed everyone. Anita completed roll call and a quorum was met.

Shawn Collins thanked all the panel members for their contribution to the program. She especially wanted to let the members that are rotating off know that they are now TAP alumni. Please continue to promote TAP and sign on as a member of the public.

Chapman expressed that everyone state their names before speaking due to the large amount of participants on the call.



Joint Committee Report

Ben stated there is no report due to the upcoming annual meeting.

Internal Assessment

Ben stated that the internal assessment has been completed and turned in. Ben will make some comments at the annual meeting when everyone has it in front of them. He will also go over the Annual Report. He explained how, what Area 2 does fit into the TAP Annual Report.

2009 Leadership Positions

Ben stated that if anyone is interested in running for Chair or Vice Chair of Area 2 to please let Nancy Ferree know who they are. In Area 2 there are 4 leadership positions. We in the past have had different people in each of these positions. He also informed the members that if they are elected Chair or Vice Chair that they will be required to attend the TAP Chair training on Friday. Keep in mind that you may have to change your reservations.

Agenda for Annual Meeting

Ben went over the agenda for the annual meeting. He has distributed to everyone and said, if anyone have a topic that you don't see on there and would like to see it on the agenda please send him an email and he will add it. He mentioned for them to give some thought to where they may want to have the Face to Face meeting for the upcoming year.

Ben mentioned EITC day. He informed the new members on the call that this occurs at the end of January and for them to keep in mind that it is an outreach opportunity and if one is held near you it will be a good idea to attend.

Approve Meeting Minutes

The full committee reviewed the completed minutes from October and approved them by consensus.

Screening Committee's Review of New Issue(s) – Steve Fulkrod:

Steve gave the following report from the Screening Committee's 11/7 teleconference meeting:

- **Issue 4515– Training Issue for VITA/TCE on K1s**—this issue was supposed to go to the VITA committee and we never received anything on it. The screening committee recommended to drop this issue
- **Issue 4882 – Local Taxpayer Advocate Issues**—Joe Holley could not get any additional information and with out it we can't work the issue. The screening committee recommended to drop this issue
- **Issue 4894 – IRS Recognition of EIN Corporation Name**—when trying to input information into the system it was not recognizing INC when inputting the corporation. We contacted the IRS and the people running the website said it was just a glitch in the system and it is not a policy issue. Screening committee recommended dropping this issue.
- **Issue 4970—Notice 99-6**—The IRS published rules on how the process has to work. The screening committee recommended dropping this issue.
- **Issue 5069—Delay of IRA Distribution**—because of some issues going on some tax payers may be affected, but this is a legislative issue not a customer service issue. The screening committee recommended dropping this issue.
- **Issue 5079—E-Filing by Taxpayers with a Balance Due**—now you can schedule when your payment is deducted when paying online. This is not a customer service issue. The screening committee recommended dropping this issue.
- **Issue 5080—Accessibility to Taxpayer's Estimated Tax Payment Record**— the preparer states that the only way this information can be obtained from the IRS is by talking to someone at the IRS. It is almost impossible to reach these individuals during filing season and even if you are able to get through, updated information is often not available. The screening committee recommends working this issue and be assigned priority #2 in the parking lot.
- **Issue 5078—1099R for foreign filers of Pensions**— Individual prepares returns for a number of clients who receive pension and annuity payments from foreign corporations/business entities. She says that in order to e-file, an EI number must be entered for payments reported on line 16a (Pensions and annuities). Foreign payers generally do not

have an EI number, thereby precluding any e-filing of the return. The screening committee recommends working this issue and be assigned priority #3 in the parking lot.

- **Issue 4897—Spousal Sharing of Information—** The IRS will not talk with the spouse of a Schedule C filing taxpayer, if the Schedule C is submitted only in the name of the taxpayer, even where there is joint and several liable for the taxes filed on the joint return. My taxpayer received an adjustment letter regarding Schedule C income and when the spouse of my taxpayer tried to take the information to the IRS and discuss it with them; they would not talk to her because the Schedule C income was earned in her husband's name only. The screening committee recommends working this issue and be assigned priority #4 in the parking lot.
- **Issue 5059—Final Return Filed—** In the case of mergers and acquisitions, CEO of small business (100 people) and former CFO of large firm asks why IRS seems to ignore box on Forms 941 and 940 that indicate that form is the last return for the company. IRS continues (sometimes for years) to send notices of failure to file and sometimes assesses penalties. The screening committee recommends working this issue and be assigned priority #5 in the parking lot.

DECISION: The committee agreed by consensus to accept the recommendations of the screening committee.

Subcommittee Report(s) on Active Issues:

- **Issue 4729 – IRS Website – Add FAQ for Caregivers of the Elderly—**this issue proposes that the IRS provides through their website links to FAQ for people that are caregivers to the elderly. Jim Brock reported that the subcommittee proposal is ready to be reviewed by the whole committee. Ben said that the proposal will be circulated now until the annual meeting and it will be discussed at the annual meeting.
- **Issue 4730 – Stock Sales—**Joe Holley reported that the work is done on this issue. They have forwarded it to the Tax Forms and Pubs issue committee and they are just waiting on an answer from Bob Erickson.
- **Issue 4056 – Small Business Volunteer Tax Services—**Bob reported that this issues was taken to the Joint Committee twice. It was turned down again due to the process. Donna Powers mentioned that there is a new issue on the database from the VITA committee. It is adding Schedule C to VITA scope; she thinks it is parallel of what Area 2 is already doing. Donna states that she will bring it to the annual meeting and she feels that Area 2 should consider partnering with VITA or just turning it over to them. This issue will be put on hold until the annual meeting.
- **Issue 4806 – Expatriate Issues-IRS Website User Friendly--** Ed Johnson reported that he is currently in the information gathering stage. He expects to have more at the annual meeting.
- **Issue 4889 – Proof of Filing Returns—**Bob McQuiston reported that there is a procedure for a taxpayer to ensure that the return is filed to file certified return receipt. Bob suggest that before concluding that this issue should not be pursued by Area 2, inquiry be made at the IRS to confirm that it's current policy to impose penalties where a taxpayer has filed by registered or certified mail only if the IRS is able to offer persuasive evidence that the return was not, in fact, in the envelope. It would also be interesting to know what the IRS's policy is if a registered/certified envelope is received but is empty.

Ben stated that we currently have two active issues and now we are going to take two out the parking lot. We will form subcommittees and begin working these issues at the annual meeting. He asked that Donna send out the research reports so that people can research and begin thinking about which issue they want to work on.

Issue 3997—S Corporation and changing instructions on the S Corporation forms. This was elevated through the Joint Committee to the IRS. The reply from the IRS states that we can't change the instructions until the regulations have been changed.

The committee agreed by consensus to Close, proposal accepted.



Outreach Events

Kim Brown reported that outreach for October was 27. There were 841 people reached in total outreach. Kim will provide Donna with all outreach reports for the year at the annual meeting. There were a total of 410 for the year. Ben emphasized the importance of outreach.

Public Input

Erica Webber asked when the agenda will be emailed. Donna responded by saying that she will bring copies to the annual meeting. It is still a work in progress.

Closing Assessment

Joe Holley inquired when Bernie Coston is coming back to TAP. Shawn stated that Bernie is on a detail and she will keep everyone informed when we find out any information. Bob Haines expressed that he is rotating off the panel and will miss everyone. He has also enjoyed his tenure on TAP. Emilio Cecchi and Blanche Davis are also rotating off this year. Ben mentioned that Mike Bryant has resigned after completing his second year and that he was very instrumental with outreach. Ben thanked the retiring members for their contributions over the past 3 years.

Donna will email the meeting survey to the new members. Returning members please complete and send to Donna.

The meeting was adjourned.

Next Meeting is the Annual Meeting December 2, 2008 in Arlington, VA.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, - December 3, 2008.



**Taxpayer Advocacy Panel
Area 2 Committee
Teleconference Minutes
Wednesday, October 15, 2008**

Designated Federal Official

Lois Lombardo

Attendance

James Brock
Kimberly Brown
Michael Bryant
Ben Chapman, Chair
Richard Grzebinski
Bob Haines
Joe Holley
Louise McAulay
Bob McQuiston
Bob Patterson

Absent

Blanche Davis
Steve Fulkrod
Emilio Cecchi
Carolyn Hutchinson
Ed Johnson

Guest(s) Present

None present.

Staff

Donna Powers, TAP Program Analyst
Sallie Chavez, TAP Program Analyst
Marianne Ayala, TAP Program Analyst

Welcome and Roll Call

Ben Chapman opened the meeting and welcomed everyone. Donna completed roll call and a quorum was met.

Joint Committee Report

Ben reported that the National Office and the TAP Chair reports are available on TAP Space. Ben mentioned that we are now moving forward toward the end of the year and the Annual Meeting. He mentioned that Area 2 elevated 5 out of the 23 issues that were elevated to the Joint Committee by the 7 Area Committees. There may be one more before the end of the year. Ben thanked Louise for volunteering to help in the New Member Orientation. Ben requested that everyone complete the year-end committee assessment form and have it back to him by 27 October. Ben mentioned again that if anyone is interested in running for chair or vice chair to please express that to Nancy Ferree. The new members have been approved and will hopefully be on November's call. Their names are: Helder Gil-DC, Ray Boyle-DE, Connie Sharpe-MD, John Mitchell-NC, Jose Martinez-NJ, and Erica Webber-VA.

Approve Meeting Minutes

The full committee reviewed the completed minutes from September 17, 2008 and approved them by consensus.

Screening Committee’s Review of New Issue(s) – Joe Holley:

Joe gave the following report from the Screening Committee’s 10/3 teleconference meeting:

- **Issue 4807 – Request for Installment Agreements** — the screening committee recommended to drop this issue
- **Issue 4882 – Local Taxpayer Advocate Issues** — the screening committee recommended to drop this issue unless we can get more detail to work. Ben suggested keeping it until the next screening committee call and then making the decision based on the screening committee recommendation.
- **Issue 4894 – IRS Recognition of EIN Corporation Name** — the screening committee decided to put this on hold until next month’s call pending additional information.
- **Issue 4897 – Spousal Sharing of Information** — the screening committee agreed to keep this on hold for further research because they felt it may be an exam issue and not a TAP issue.
- **Issue 4904 – Restructure EFTPS System** — the screening recommended to drop this issue.
- **Issue 4970 – Notice 99-6** — the screening committee decided to hold this until next month.
- **Issue 5054 – E-File Payment Process** — the screening committee recommended to drop this issue.
- **Issue 5059 – Final Return Filed** — the screening committee recommended to hold this issue for further information.
- **Issue 4982 – Phones Lines** — the screening committee recommended to drop this issue.

DECISION: The committee agreed by consensus to accept the recommendations of the screening committee.

Subcommittee Report(s) on Active Issues:

- **Issue 4729 – IRS Website – Add FAQ for Caregivers of the Elderly**
-

Jim reported that the subcommittee is working on it and continually making progress. There are 5 members on the subcommittee and they all have a part. There are two parts submitted, one submitted which just needs to be typed, one underway with research being done and one we should be receiving shortly. Once Jim receives all the parts he will put them together for the rest of the committee to discuss.

- **Issue 4730 – Stock Sales**—Mike feels that the title need to be changed to Exercise of Stock Options. He stated that Stock Option Sales is confusing because there are words in the instructions that talk about dealing in option trading. He stated that he is still waiting on research from the staff and has not yet had a subcommittee call. He feels this is going to require a solution that changes the instructions of either the 1099B or the schedule D; therefore, he feels that it doesn’t belong in Area 2.
- **Issue 4056 – Small Business Volunteer Tax Services**-Ben presented this Issue at the 10/3 Joint Committee meeting. The Joint Committee recommended that it be split into 2 issues-one would address the preparation of payroll tax returns and the other would address the preparation of more complicated returns such as Schedule C and partnership tax returns. Since extensive training would be requires at TACs, VITA sites, etc., the Joint Committee felt that the less complicated payroll tax returns should be addressed first. The subcommittee discussed 3 alternatives. The first would be to drop the Issue. The second would be to follow the Joint Committee’s recommendation. The third would be for Bob Patterson and perhaps other subcommittee members to present the Issue again at the 11/5 Joint Committee teleconference and explain why Area 2 believes that the Issue should be elevated as a single Issue.

DECISION: The committee agreed by consensus to accept the recommendation of the subcommittee to adopt the third alternative.



- **Issue 4806 – Expatriate Issues-IRS Website User Friendly**-Ed Johnson was appointed to lead the subcommittee. Ed will need members to work with him.
- **Issue 4889 – Proof of Filing Returns**-Bob McQuiston volunteered to chair the subcommittee. Louise McAulay volunteered to work with the subcommittee. Bob will do some research to determine if this is a systemic problem. It may be that using registered mail-return receipt requested will solve the problem.

Outreach Events

Kim Brown reported that there were 29 outreach events in October which reached a total of 1,066 people. Ben noted the improvement from last month but that only 7 members reported outreach events. Ben asked that we rededicate our outreach efforts in the coming months.

Public Input

None

Closing Assessment

Bob McQuiston requested that an item be added at the top of Research Reports to indicate the date of the last entry such as "Last Revised (date)." This would avoid the need to scroll down through the Report to determine what the last activities were. Bob also asked if there could be a separate repository for Research Reports in numerical order on TapSpace. Bob indicated that it difficult to go directly to a Research Report with the present system. Donna Powers indicated that she would address both issues. Members were reminded to send their meeting assessments to Donna. Ben closed the meeting and thanked the members and staff for their participation.

Next Teleconference Meeting – November 19, 2008

***Certification: These minutes were approved by the TAP Area 2 committee, by consensus, - November 19, 2008.**



**Taxpayer Advocacy Panel
Area 2 Committee
Teleconference Minutes
Wednesday, September 17, 2008**

Designated Federal Official

Lois Lombardo

Attendance

James Brock
Kimberly Brown
Ben Chapman, Chair
Blanche Davis
Steve Fulkrod
Richard Grzebinski
Bob Haines
Joe Holley
Ed Johnson
Louise McAulay
Bob McQuiston
Bob Patterson

Absent

Michael Bryant
Emilio Cecchi
Carolyn Hutchinson

Guest(s) Present

Ray Boyle, Wilmington, DE

Staff

Nancy Ferree, TAP Program Manager
Donna Powers, TAP Program Analyst
Anita Fields, TAP Program Secretary

Welcome and Roll Call

Ben opened the meeting and welcomed everyone. Anita completed roll call and a quorum was met.

Joint Committee Report

Ben Chapman reported that the National Office and the TAP Chair report are available on TAP Space. Ben mentioned that there is a Joint Committee meeting coming up in October and he expects to have two elevated issues at that time. Nancy informed that we have hired a new Analyst. Her name is Marianne Ayala and she comes to us from TAS with a wealth of experience. Ben mentioned that he would like for the continuing members to consider running for Area 2 Chair or Vice Chair. He gave a brief overview of what he did as the Chair, just so they could have an idea if anyone decided to run. If anyone is interested in assuming the position please inform Nancy. She will respond to any questions that you may have.

Approve Meeting Minutes

The full committee reviewed the completed minutes from August 20, 2008 and approved by consensus.

Screening Committee's Review of New Issue(s) – Steve Fulkrod:

The screening committee is recommending that the following issues be left with them until they can get more information on them:



- **Issue 4807– Request for Installment Agreements**
- **Issue 4882 – Local Taxpayer Advocate Issues**
- **Issue 4894 – IRS Recognition of EIN Corporation Name**
- **Issue 4897 – Spousal Sharing of Information**
- **Issue 4917 – Incorrect Phone Number**
- **Issue 4970—Notice 99-6**

The following are the issues that the Screening Committee did make recommendations on.

- **Issue 4938—Toll Free Calls answered Promptly**

Taxpayer suggests the IRS have a customer service representative answer the phone within a decent/reasonable amount of time and she also said to take out the recordings. Taxpayer said she was on hold for 20 minutes and did not stay on the line.

DECISION: The screening committee recommends not working issue, because it has been forwarded to the IRS numerous times in the past.

- **Issue 4982—Phone Lines**

Phones answered within 15 minutes.

DECISION: The screening committee recommends not working this issue for the same reasons/issue as above.

Subcommittee Report(s) on Active Issues:

- **Issue 3997 – Terminate “S” Election**

Bob H. reported that the issue is complete he just need to complete the check list and polish up the recommendation. He should have it completed by this weekend.

- **Issue 4056 – Small Business Volunteer Tax Services**
-

Bob P. reported that it is completed and written up. It is ready for JC if the committee agrees with the write-up.

DECISION: The committee agreed by consensus to move the issue forward pending completion of checklist.

- **Issue 4729 – IRS Website – Add FAQ for Caregivers of the Elderly**

Jim reported that the subcommittee is working on it and making progress. It is moving a little slower than they want, but it is moving. Nancy reminded the subcommittee that if they have a good idea you can make the recommendation to the IRS who will do the work.

- **Issue 4256 – EFTPS Delay in Posting of Tax Payments**

Blanche reported that based on the fact that they couldn't get in touch with the CPA that submitted the issue to get more information SAMS closed the issue. Being that they could not follow-up with out pertinent information they recommended dropping the issue.

DECISION: The committee agreed by consensus to drop the issue.

Ben suggested that we take priority issue #1 out of the parking lot, Issue 4730—Stock Sales. Mike Bryant will chair it with Louise McAulay, Joe Holley and Dick Grzebinski serving on the subcommittee. He also informed the committee of priority issue #2, Issue 4806 Expatriate that is the next one out of



the parking lot. There is also two other issues that are in the parking lot waiting to come out. Everybody need to start thinking about chairing and working on one of the issues.

Elevated Issue Response

- **Issue 4566—Option(s) on IRS Website**—Ben reported that we received an informal response from the IRS. The subcommittee recommends accepting the IRS response.

DECISION: The committee agreed by consensus to accept the IRS response and close the issue.

Outreach Events

Kim Brown reported on record there are 22 outreaches which total 2849 people being contacted through the events. Kim mentioned that she has 27 and she will forward to Donna. There were four more people that did outreach that were not recorded. Ben mentioned that now that summer is over there are more invites for outreach opportunities.

Donna reminded everyone to try to get contact information when doing your outreach and please complete the outreach report with as much information as possible.

Closing Assessment

Bob McQuiston reported another success. He stated that the SAMS contact is going to reverse their decision and continue mailing out the estimated tax packets for 2009. Bob also want to report that the Internet Customer Account Services (ICAS) is supposed to up and running in September. That was an issue that the committee decided not to work because the IRS was already working on it. Members were reminded to send their meeting assessment to Donna. Ben closed the meeting and thanked the members and staff for their participation.

Next Teleconference Meeting – October 15, 2008

***Certification: These minutes were approved by the TAP Area 2 committee, by consensus, on 15 October 2008.**



**Taxpayer Advocacy Panel
Area 2 Committee
Teleconference Minutes
Wednesday, August 20, 2008**

Designated Federal Official

Lois Lombardo

Attendance

James Brock
Michael Bryant
Emilio Cecchi
Ben Chapman, Chair
Blanche Davis
Steve Fulkrod
Richard Grzebinski
Bob Haines
Joe Holley
Carolyn Hutchinson
Louise McAulay
Bob McQuiston
Bob Patterson

Absent

Kimberly Brown
Ed Johnson

Guest(s) Present

Connie Sharpe, Annapolis, MD
Ray Boyle, Wilmington, DE

Staff

Nancy Ferree, TAP Program Manager
Donna Powers, TAP Program Analyst
Anita Fields, TAP Program Secretary

Welcome and Roll Call

Ben opened the meeting and welcomed everyone. Anita completed roll call and a quorum was met.

Joint Committee Report

Ben Chapman reported that the National Office and the TAP Chair report are available on TAP Space. Bernie Coston is on a detail and the Acting TAP Director is Shawn Collins through November 30, 2008. We presented our Annual Report to Commissioner Schulman. During that meeting the Commissioner asked what can TAP do to assist in Identity Theft? There is talk about adding a new Issue Committee for Identity Theft. There is a report on the meeting with the Commissioner on TAP Space if you want to read it.

TAP Application Progress

Nancy Ferree reported that all interviews are complete and tax checks and fingerprint checks are almost complete. We are approx. two months ahead of schedule. We hope to have the announcements made well in advance of our Annual Meeting. Nancy also updated the committee on the Analyst position here in Plantation. It is now in the ranking process, she is looking at 30-45 days before we have someone on board.



Approve Meeting Minutes July 16, 2008

The full committee reviewed the completed minutes from July 16, 2008 and approved by consensus.

Screening Committee's Review of New Issue(s) – Steve Fulkrod:

- **Issue 4873– Late Transmission of Monthly Deposits**

Ms. Pinkerman reports that she makes tax deposits for FWT and FICA monthly to the bank on the due date (15th of the month) but frequently, the deposits are not transmitted to the Federal Government on a timely basis by the bank and she is charged a late penalty for not making her deposits on time.

The subcommittee recommended not working the issue, because it appears not to be a systemic issue.

- **Issue 4897 – Spousal Sharing of Information**

The IRS will not talk with the spouse of a Schedule C filing taxpayer, if the Schedule C is submitted only in the name of the taxpayer, even where there is joint and several liabilities for the taxes filed on the joint return. The subcommittee is waiting on information from the staff. They are checking on the process.

- **Issue 4899– Speedier Response on the Phone & Correspondence**

Taxpayer called to express her view that the IRS needed to provide a speedier response on the phone and in correspondences. Taxpayer was contacted in May regarding her account. According to taxpayer, she paid up her account and even asked the IRS employee on the phone whether she was. Employee said "she was all squared away, there was nothing to worry about". Today, taxpayer received two separate letters from the IRS regarding taxpayer owing more money. Taxpayer called and was on hold for 20 minutes. She called the number which was on the letter and they said it was not them and she needed to call another number. Taxpayer said she was told the letters came from their installment payment plan area. She called them and was told she was not in their system. The subcommittee recommends not working because it is not systemic or have been worked before.

- **Issue 4904 – Restructure EFTPS System**

Please restructure EFTPS to make it easier to use. I cannot get my clients enrolled because it is just too cumbersome. If all you are doing is making a payment it should be as simple as entering a routing number and account number with an EIN. It is needlessly complex and bulky. The subcommittee recommends combining this issue with any other issues regarding the EFTPS system.

- **Issue 4917 – Incorrect Phone Number**

Individual looking for information on her economic stimulus check looked in directory for Ocean City, MD for the IRS telephone number. The number listed for the IRS is 1-800-368-9694. When she called the number, a pornographic recording comes on. She checked the number and redialed thinking she had made a mistake and the same thing happened. This has been entered into SAMS. At the time of the screening committee call it had a pending status. Donna checked today and it is now in review, they forwarded it to communications.

- **Issue 4807– Request for Installment Agreements**

Persons who have submitted requests for installment payments still get quarterly receipts and a letter requesting payment before an answer is received from the IRS approving or disapproving the request for installment payments. They are confused and do not know if they should be complying with the letter or wait for the IRS determination.

The subcommittee has recommended holding until we here back from staff.



- **Issue 4882 – Local Taxpayer Advocate Issues**

Working with the LTA in WV has always been a positive and rewarding experience. The problem I experience is when the issue must be forwarded from LTA to an LTA in another district. This is when problems arise. It seems as if many times the issue just gets dropped. I don't know if the LTA's in other areas are too busy or just aren't concerned with issues that arise in districts outside of their own. I do know that I have problems resolving issues that go outside of my own LTA's area of responsibility.

The subcommittee is still holding this issue. We are still waiting for information from Lois and more information from Joe Holley.

- **Issue 4894 – IRS Recognition of EIN Corporation Name**

New Jersey requires all corporations, including not-for-profits to have "Inc" or a similar designation in corporate name; however, the IRS on-line EIN application does not permit the name of a not-for-profit to contain "Inc." the problem is that the IRS's EIN system will not allow you to get an EIN for exact name of the non-profit. We drop the "inc" from the corporate name and get the EIN. But then the EIN does not exactly match the name.

The subcommittee has agreed to work this issue; however they did not assign a priority number but has placed it in the parking lot.

DECISION: The full committee agreed with all recommendations submitted by the screening committee.

Subcommittee Report(s) on Active Issues:

- **Issue 3997 – Terminate "S" Election**

Bob H. reported that they broke it into two issues because the IRS has come out with a box which took care of part of the issue. Bob H. will write up the issue to get it ready for the Joint Committee (JC).

- **Issue 4056 – Small Business Volunteer Tax Services**

Bob P. reported that they are in the process of writing up the issue to get it ready for the JC.

- **Issue 4628 – Estimated Tax Package**

Bob M. indicated that this is an issue that SAMS have and the committee is monitoring it. SAMS reported that the IRS is continuing to review the issue. The SAMS contact says that it appears to be a budgeting matter. Bob M. is going to continue to monitor.

- **Issue 4729 – IRS Website – Add FAQ for Caregivers of the Elderly**

Jim reported that the subcommittee has begun working on draft questions. They are going to provide references to certain parts. The subcommittee is broken down and everyone is actively working their part. He is looking to exchange data in about one month.

- **Issue 4256 – EFTPS Delay in Posting of Tax Payments**

Blanche reported that the subcommittee had a teleconference and the staff was asked to do some research and we are still waiting. Donna Powers informed that there is going to be a conference call tomorrow with the W & I analyst. There is a new issue regarding restructuring EFTPS and we are looking to combine the two issues. We will decide tomorrow after the call if we want to combine the two issues.



Ben asked to go back to Issue 4566. The committee received a response from the IRS and the committee did not feel that it addressed all aspects. Nancy will go back to the IRS to try and get some of the committee's questions answered.

Ben would like to bring a couple of issues from the parking lot. The priority number 1 issue is Stock Options. Mike Bryant is going to be the champion to head this issue. The issue is going to be referred to Tax Forms and Pubs. If they decide not to work the issue, Area 2 will then form a subcommittee to work it.

Outreach Events

Ben explained that 25 outreach activities reported for the month of June. Only 7 people reported. Ben stated that is pretty low and he encourages the members to pick it up over the next couple of months. Those who are reporting please use the templates provided. If you need it to be sent to you again, just let Ben know and he will send it out to you. Nancy mentioned that we do have a little money left in the budget for Outreach. Let us know if you have an event that you can attend and have been putting out due to budget.

Closing Assessment

Members were reminded to fax their meeting assessment to Sally. Ben closed the meeting and thanked the members and staff for their participation.

Next Teleconference Meeting – September 17, 2008

***Certification: These minutes were approved by the TAP Area 2 committee, by consensus, on 9/17/2008.**



**Taxpayer Advocacy Panel
Area 2 Committee
Teleconference Minutes
Wednesday, July 16, 2008**

Designated Federal Official

Lois Lombardo

Attendance

James Brock
Kimberly Brown
Michael Bryant
Emilio Cecchi
Ben Chapman, Chair
Richard Grzebinski
Bob Haines
Joe Holley
Ed Johnson
Louise McAulay
Bob McQuiston
Bob Patterson

Absent

Blanche Davis
Steve Fulkrod
Carolyn Hutchinson

Staff

Nancy Ferree, TAP Program Manager
Sallie Chavez, TAP Program Analyst
Donna Powers, TAP Program Analyst
Marla Ofilas, TAP Program Secretary

Welcome and Roll Call

Ben opened the meeting and welcomed everyone. Marla completed roll call and a quorum was met.

Joint Committee Report

Ben provided a brief report out. The Joint Committee met in St Louis, MO. The TAP Annual Meeting, Elevated Issues, and the Chair/Vice Chair election process were some of the topics discussed during the face-to-face meeting.

Ben also reported that National Taxpayer Advocate Nina Olson delivered her 2009 Objectives Report; which identifies the areas of emphasis and priority issues that the Office of the Taxpayer Advocate will address in the coming fiscal year. Among the key areas of focus are Identity Theft, Cancellation of Debt Income, Collection and Taxpayer Rights, and Correspondence Examinations. This year's report also includes a Supplement detailing TAS's activities, strategic plans, and improvement initiatives. Ben informed the committee that Peter Welch has resigned from TAP due to work schedule conflicts.

TAP 2008 Recruitment

Nancy reported that the interviews have been completed and each TAP Manager met with TAP Director Bernie Coston to discuss the list of potential candidates. Bernie is scheduled to meet with Nina during the TAS Symposium to discuss the list with her. The intent is to have the names of the new TAP members be approved and received by early October.



Nancy also asked the members to review the revised TAP application and interview questions and to provide comments.

Approve Meeting Minutes June 18, 2008

The full committee reviewed the completed minutes from June 18, 2008.

DECISION: The full committee approved the minutes from June 18, 2008 with no further changes.

Screening Committee's Review of New Issue(s) – Joe Holley:

- **Issue 4876 – Taxpayer Use of ERO**

The subcommittee recommended that this issue be dropped since Nina Olson is already working the issue.

- **Issue 4878 – Social Security for Canadian Citizen**

The subcommittee felt that this was a non IRS issue and recommended to the full committee to drop this issue.

- **Issue 4880 – Health Insurance on Form 1120S**

Since this issue was resolved by Sallie, the subcommittee recommends that this issue be dropped.

- **Issue 4881 – Delegation of Authority - TAS**

The subcommittee felt that this was a TAS issue and not within TAPs scope. The subcommittee recommends that this issue be dropped.

- **Issue 4882 – Local Taxpayer Advocate Issues**

The subcommittee felt that this issue has to do with National Inventory Balancing and manpower in each of the LTA offices. The subcommittee felt that it should be entered in SAMS. However, Lois felt that this is was not a SAMS issue and recommend the issue be dropped.

ACTION: Lois will discuss this issue with the TAP staff and the full committee will make a decision on this issue during the next full committee call.

- **Issue 4886 – Nanny & Related Tax Guidance**

The subcommittee has agreed to work with the Forms and Pubs Issue Committee on this issue. The subcommittee has placed this issue in the parking lot and has assigned it a priority #4.

- **Issue 4889 – Proof of Filing Returns**

The subcommittee has agreed to place this issue in the parking lot and assign it a priority #3. Additional research is needed.

- **Issue 4890 – Offer in Compromise Not Being Utilized**

The subcommittee has recommended that this issue be dropped.

- **Issue 4894 – IRS Recognition of EIN Corporation Name**

The subcommittee has agreed to work this issue; however they did not assign a priority number but has placed it in the parking lot



- **Issue 4807 – Requests for Installment Agreements**

The subcommittee has agreed to place this issue on hold until additional research could be completed by Donna Powers.

DECISION: The full committee agreed with all recommendations submitted by the screening committee.

Subcommittee Report(s) on Active Issues:

- **Issue 3997 – Terminate “S” Election**

Bob H. reported that his draft recommendation is almost complete and should be available for discussion by the next full committee meeting.

- **Issue 4056 – Small Business Volunteer Tax Services**

Bob P. reported that the subcommittee is still actively working this issue. During their last subcommittee meeting, the members discussed whether the original issue is being addressed or whether it has expanded into a broader issue. Bob P. also indicated that he rewritten the issue statement that includes more detail to explain exactly what the subcommittee would like to cover.

- **Issue 4628 – Estimated Tax Package**

Bob M. indicated that IRS has this issue under intense study. The IRS is now trying to come up with an immediate solution on what they will do for 2009. In addition, SAMS is working with IRS and providing suggestions. The subcommittee has also provided suggestions to SAMS, which was elevated to IRS. By the end of the month, IRS should have a plan for 2009 and elevated recommendations by the subcommittee may be incorporated.

- **Issue 4729 – IRS Website – Add FAQ for Caregivers of the Elderly**

Jim reported that the subcommittee is working on a draft frequently asked questions. TAP Analyst Donna Powers is working on locating VITA materials which is used for VITA training and should be a good resource for the subcommittee. She has also made contact with the National Association of Caregivers and the subcommittee will work together with them. By July 25, all subcommittee members should have a list of questions prepared to be discussed at the next meeting.

- **Issue 4256 – EFTPS Delay in Posting of Tax Payments**

Ben reported that this issue was elevated to SAMS; however there has been a problem contacting the practitioner that submitted the issue, for clarification. Since SAMS is unable to move forward on the issue, the issue has been sent back to the subcommittee. A letter was sent out, by the committee, to the practitioner giving him one more chance to provide the information. He did not respond. The subcommittee will discuss this issue during their next teleconference before making their final recommendation.

Elevated Recommendation – Response to Issue 4566

Ben reported that the Joint Committee elevated issue number 4566 and IRS provided a quick response to the recommendation. The members were disappointed that IRS rejected their recommendation and only a partial response was received.

Ben explained that the committee has an option to accept the IRS response or to respond back to IRS with a rebuttal.



ACTION: Nancy agreed to follow up and gather additional information regarding the IRS decision and report back to the committee during their next teleconference.

Outreach Events

Kimberly explained that 30 outreach activities reported for the month of June. Over 11,000 people were reached during the committees efforts. Ben explained that this is an increase from May and congratulated the members on their efforts.

Ed explained that he will be participating in an outreach event on August 20 in Fort Dicks, NJ. There are usually 1,200 people in attendance. Ed invited members to join him in the effort.

Closing Assessment

Members were reminded to fax their meeting assessment to Sally. Ben closed the meeting and thanked the members and staff for their participation.

Next Teleconference Meeting – August 20, 2008



**Taxpayer Advocacy Panel (TAP)
Area 2 Committee
Meeting Minutes
Committee's Teleconference Meeting
June 18, 2008 @ 2:30 PM ET**

Designated Federal Official (DFO)

Sallie Chavez, Acting TAP Program Manager, Acting DFO

Members Present

James Brock, Williamsburg, VA
Emilio Cecchi, North Bethesda, MD
Benson Chapman, Wayne, NJ, Chair
Blanche Davis, Rehoboth Beach, DE
Steve Fulkrod, Bel Air, MD
Edward Johnson, Florence, NJ
Robert Haines, Lebanon, NJ
Carolyn Hutchinson, Fletcher, NC
Joseph Holley, Barboursville, WV
Louise McAulay, Florence, SC
Robert Patterson, York, PA

Members Absent

Kimberly Brown, Blakeslee, PA, Vice-Chair
Michael Bryant, Oakton, VA
Richard Grzebinski, Raleigh, NC
Robert McQuiston, Bryn Mawr, PA
Peter Welch, Mooresville, NC

Staff Present

Anita Fields, Management Assistant/Note Taker
Donna Powers, TAP Analyst

Guest(s) Present

Ray Boyle, Alternate from Pennsylvania
Jose Martinez, Potential TAP member from Delaware
Joel Lawson, Alternate from Delaware

Welcome & Roll Call

Chair Ben Chapman opened the meeting by welcoming everyone.
Roll call was taken and quorum was met.

Joint Committee (JC) Report

Ben reported that the Annual Business Meeting is going to be 1-5 December in Arlington, VA. He mentioned that the Joint Committee face-to face meeting is being held this week in St. Louis, MO.

TAP Application Progress and Information on Participation from Members with the Interview Process

Donna stated that the interviews are going very well and she feels that we have some really good candidates. Ben asked how many interviews are scheduled for Area 2. There are 26 candidates and only five slots open, but we do need alternates.

Approve Meeting Minutes May 21, 2008

The May Meeting Minutes were approved as written by consensus.

Screening Committee Review of New Issue(s):

Issue 4806, Expatriate Issues IRS Website User Friendly— Military and non-military expatriates are having a hard time finding user friendly resources on the IRS website that suit their needs. This is pertaining to the way information is presented and how it addresses their needs as individuals. They would like to see page or site specific to Expats that provides better guidance for tax preparation. The current information is filtered through the link for international taxpayers. The person indicated a need for a format, more than a "here is the law" format. The screening subcommittee recommends that this issue be worked and it becomes issue # 3 on the priority list.

Issue 4807, Request for Installment agreements— Persons who have submitted requests for installment payments still get quarterly receipts and a letter requesting payment before an answer is received from the IRS approving or disapproving the request for installment payments. They are confused and do not know if they should be complying with the letter or wait for the IRS determination. The screening subcommittee feels that they need a little more information before making a decision on this issue. Ben asked Ed Johnson to send additional information to Steve Fulkrod on this issue to consider this issue at the next call.

Issue 4808, Taxpayers' Ability to View Accounts On-line—This issue is currently being worked by the IRS. The screening subcommittee recommends not working this issue and placing it in a monitoring status. Ed Johnson will monitor.

Issue 4809, Refund Anticipated Loans (RALs) High Fees— Refund Anticipated Loans (RAL'S) - Amount of fees accessed on these loans are astronomical. The IRS regulates the tax preparers; they can't regulate the loan affiliation. Since this issue is on the National Taxpayer Advocate's radar screen, perhaps the committee may want to address the educational and or customer service aspect of this issue. Why does IRS reveal "Debt Indicator"? The screening subcommittee recommends that the issue not be worked.

Issue 4810, IRS Toll Free Line Wait Time— Wait time when calling the IRS toll-free line is exceptionally long. Waiting for 45-60 minutes before a "live" Person picks up the phone is way too long. Sallie stated that the TAB blueprint made a report to Congress and it stated that they will start a pilot program this fall on a wait time on the toll free line. If you go on the website under the TAB Blueprint you can read the report. Joe Holley stated that, this is good to hear because the screening subcommittee was going to recommend not working the issue.

All recommendations were agreed on by consensus from the entire committee.

Subcommittee Report(s) on Active Issues:

1. Issue 3997, Terminate "S" Election
Bob Haines reported that he is almost done and should have it out in a couple of days. It is being revised to take into account that they changed the form and not the instructions or the regulation.
2. Issue 4056, Small Business Volunteer Tax Services
Bob Patterson reported that there was a similar issue on this in 2007 from Area 2. There was a response and they are trying to get the information on that response and what the IRS is actually doing. There were a number of recommendations under this issue. We want to know what they are doing and not doing and what they are considering at this point and time. Donna is researching this now and we plan to get something out next month.
3. Issue 4628, Estimated Tax Package
Ben reported on behalf of Bob Mc Quiston because he was not present. This issue is being considered by SAMS. In there process of consideration they wanted to continue to communicate with Bob and his subcommittee. They have received the write-up on the issue. He is still waiting to hear back from the SAMS analyst to give a status on their progress. We will continue to monitor the progress.

4. Issue 4256, EFTPS Delay in Posting of Tax Payment
Blanche reported that she received a response from the SAMS analyst stating that they have tried three times to contact the person who submitted the issue. They determined that they are going to drop the issue because the SAMS analyst could not get the information needed to work the issue. Ben Chapman feels that since this was submitted to TAP then we should work it. Blanche asked the committee if we should drop it or continue to work it. Bob Patterson suggests that TAP send a formal letter to the CPA stating that the issue can't be worked without more information. Jim Brock suggest that TAP recommend to the IRS to include in their Tax Tips that there may be a delay in posting payments due to the process in which they are received. This will make people aware that there may be a potential problem. The committee decided to put a suggestion together to the IRS on placing something the IRS website in frequently asked questions or Tax Tips explaining that there may be a potential delay with the posting of tax payments.
5. Issue 4566, Taxpayer Option(s) on Forms Distribution
Blanche Davis reported that the issue was forwarded to Joint Committee and it is on the agenda to be discussed at the Joint Committee Face-to-Face this week. This issue is now complete.
- 6.

Ben Chapman stated that we can now take priority one issue, Issue 4729 out of the parking lot and work it. Jim Brock, Blanche Davis, Joe Holley and Carol Hutchinson have volunteered to be on the subcommittee with Jim Brock as the chair.

Outreach Events

Ben reported that there were 22 events for May. He stated that, that is kind of low and he encourage you to pick up the outreach. Ben mentioned that he is scheduled to do a presentation on outreach at the Joint Committee and he expect to get input from other area chairs and will bring back any suggestions on how to get more outreach on next month's call.

Public Input

Ray Boyle stated that he sent some information pertaining to Issue 4729. There is some good information on the IRS website in their lifecycle series particular dealing with tax facts for seniors. You can either order or download brochures and they deal with caregivers and the death of a spouse etc.

Closing Assessment/Q&A/Meeting Survey

Carol Hutchinson reported on the monitor status on Issue 4515. The VITA subcommittee is has taken this under consideration. Ben stated that if they take it fine and if not then it will stay with Area 2.

Joe Holley stated that all of the outreach is not being reported because he noticed that his May outreach was not included in the combined report. Donna apologized that there have been a lag with the transition of her and Inez. If any member notices that their outreach is not included on the combined report to please let her know.

Ben stated to please complete the meeting survey and thanked everyone for attending. Meeting adjourned at 3:20pm EST.

Next Teleconference Meeting: July 16, 2008 at 2:30 PM ET.

***Certification: These minutes were approved by the TAP Area 2 committee, by consensus, on 16 July, 2008.**



**Taxpayer Advocacy Panel (TAP)
Area 2 Committee
Meeting Minutes
Committee's Teleconference Meeting
May 21, 2008 @ 2:30 PM ET**

Designated Federal Official (DFO)

Nancy Ferree, TAP Program Manager, Acting DFO

Members Present

James Brock, Williamsburg, VA
Kimberly Brown, Blakeslee, PA, Vice-Chair
Emilio Cecchi, North Bethesda, MD
Benson Chapman, Wayne, NJ, Chair
Blanche Davis, Rehoboth Beach, DE
Steve Fulkrod, Bel Air, MD
Richard Grzebinski, Raleigh, NC
Edward Johnson, Florence, NJ
Carolyn Hutchinson, Fletcher, NC
Joseph Holley, Barboursville, WV
Louise McAulay, Florence, SC
Robert Patterson, York, PA

Members Absent

Michael Bryant, Oakton, VA
Robert Haines, Lebanon, NJ
Robert McQuiston, Bryn Mawr, PA
Peter Welch, Mooresville, NC

Staff Present

Nancy Ferree, TAP Program Manager
Inez E. De Jesus, TAP Program Analyst
Anita Fields, Management Assistant/Note Taker
Donna Powers, TAP Junior Analyst

Guest(s) Present

None

Welcome & Roll Call

Chair Ben Chapman opened the meeting by welcoming everyone.
Roll call was taken and quorum was met. Nancy Ferree formerly introduced Donna Powers as a new analyst to the committee.

Joint Committee (JC) Report

Ben Chapman stated that the annual meeting in December has yet to be decided on where and when it was going to take place.

Ben also wanted to take time to speak on the meeting survey results from the Face-to Face. He stated that the question regarding some of the outside speakers not being relevant to TAP. He said that some of the subjects may not have been related to something that the committee are currently working on, but could be in the future.

Application Progress and Interview Process

Nancy Ferree informed the committee that all the applications were ranked, and the next step is to determine who will be interviewed. We try to do four interviews during the day. She thanked everyone for volunteering. The interviews are scheduled to begin June 9, 2008 and end June 26,



2008. We provide lists to Bernie, who in-turn sits with Nina Olson to get approval. Nancy also explained what is done during and after the interviews are conducted by the interview panel.

Approve Meeting Minutes April 22-24, 2008

The April Meeting Minutes were approved as written by consensus.

Screening Committee Review of New Issue(s):

1. Issue 4726, IRS Toll Free Long Wait
The screening subcommittee recommends that this issue be dropped because there are already a number of issue similar to this one. The committee agreed to drop the issue by consensus.
2. Issue 4728, Social Security Numbers on Tax Payment Checks
The screening subcommittee recommends not to work this issue because there was a similar issue that just got elevated to IRS. The committee agreed to drop the issue by consensus.
3. Issue 4729, IRS Website-Add FAQ For Caregivers of the Elderly
The screening subcommittee recommend placing this in the parking lot.
4. Issue 4730, Stock Sales
The screening subcommittee recommend placing this in the parking lot to work after 4729.
5. Issue 4731, Taxation on Children's Investment Income
The screening subcommittee recommends not to work issue.

Subcommittee Report(s) on Active Issues:

1. Issue 3997, Terminate "S" Election
Ben mentioned that he did not receive a status update from the Chair of the subcommittee, but he believes that it should soon be ready for write-up to the Joint Committee soon.
2. Issue 4056, Small Business Volunteer Tax Services
Bob Patterson reported that he and his subcommittee has had a meeting and they have come up with some recommendations. There was another issue like this one that went before the IRS a couple of years ago. Bob has sent some information out for the rest of the members to look at it. Donna will fax Bob Patterson the response.
3. Issue 4256, EFTPS Delay in Posting of Tax Payment
Blanche reported that she spoke to the SAMS analyst responsible for this issue. She was informed that she had been in touch with the CPA that brought the issue to the committee. The CPA has not provided the information that she needs; therefore, this issue is going to be closed due to lack of information. There is going to be a letter sent stating the status and we will work it.
4. Issue 4566, Option(s) on IRS Website
Blanche Davis reported the issue is ready to be forwarded to Quality Review before being elevated to Joint Committee. The name was changed during this call to Taxpayer Options on Forms Distribution.
5. Issue 4628, Estimated Tax Package
Ben reported on behalf of Bob Mc Quiston because he was not present. The issue is very active. It apparently will be accepted for Immediate Intervention by SAMS. The subcommittee will be working with the SAMS staff.

Outreach Events

Kim reported 28 outreaches for the month of April. She congratulated everyone on the work done. Steve and Emilio did an outreach to a class which was different, but good. That came to use from our alternate panel member from Maryland, Connie Sharpe. Please from now on send your outreaches to Donna Powers.

Public Input

None



Closing Assessment/Q&A/Meeting Survey

Inez informed the committee that Donna Powers email address is donna.powers@irs.gov and her number is 954-423-7978. The dial-in number is 1800-606-4717 with a new access code of 4424164#. She said that she is really going to miss everyone and you were a good group to work with. Every one said thank you and wished Inez good luck in her future endeavors. Ben asked everyone to please submit meeting survey.

Meeting adjourned at 2:30pm EST.

Next Teleconference Meeting: June 18, 2008 at 2:30 PM ET.

***Certification: These minutes were approved by the TAP Area 2 committee, by consensus, on 6/18/2008.**



**Taxpayer Advocacy Panel (TAP)
Area 2 Committee Meeting Minutes
Committee's Face to Face Meeting**

- Tuesday, April 22, 2007
- Wednesday, April 23, 2007
- Thursday, April 24, 2007

Designated Federal Official (DFO)

Lois G. Lombardo, Local Taxpayer Advocate, Philadelphia, PA

Members Present

Kimberly Brown, Blakeslee, PA, Vice-Chair
Michael Bryant, Oakton, VA
Emilio Cecchi, North Bethesda, MD
Benson Chapman, Wayne, NJ, Chair
Blanche Davis, Rehoboth Beach, DE
Steve Fulkrod, Bel Air, MD
Richard Grzebinski, Raleigh, NC
Robert Haines, Lebanon, NJ
Carolyn Hutchinson, Fletcher, NC
Edward Johnson, Florence, NJ
Joseph Holley, Barboursville, WV
Louise McAulay, Florence, SC
Robert McQuiston, Bryn Mawr, PA
Robert Patterson, York, PA

Members Absent

James Brock, Williamsburg, VA
Peter Welch, Mooresville, NC

Staff Present

Sallie Chavez, TAP Program Analyst
Nancy Ferree, TAP Program Manager
Anita Fields, Management Assistant

Guest(s) Present

Connie Sharpe, Annapolis, MD Alternate Tap Member (4/22-24/2008)
Pam Votta, Local Taxpayer Advocate (LTA) (4/22/2008)
Robert Donatelli, Local CPA (4/23/2008)
Faith Vinikoor Former Tap Member (4/23/2008)
Matthew Weir, Director of Advocacy Projects (4/24/2008)
Josh Beck, NTA Attorney Advisor (4/24/2008)
Keith Blair, EITC (4/24/2008)
John Snyder, EITC (4/24/2008)
Puja Madan, EITC (4/24/2008)
Michael Crumrine, EITC (4/24/2008)
Rachna Mathur, EITC (4/24/2008)

Welcome/Announcements

Ben Chapman opened the meeting and welcomed everyone to Baltimore. He announced that everyone was present with exceptions of Peter Welch and Jim Brock due to illness. He also stated that



this is our meeting and want to have everyone to participate. Don't be shy and if you don't know anything about the topic to please ask.

Review/approve minutes from prior meeting

Minutes were approved as written by consensus.

Make note that the agenda has changed since 4/11. Everyone should be working off the 4/22 agenda. Keep in mind that times can be adjusted as we go.

Tuesday, April 22, 2008

National Office Report

It was reported that the IRS budget is very tight. A National Office representative will not be attending any of the face to face meetings due to these constraints. Inez De Jesus will be retiring May 31st. Ben stated that she is very hard to replace. Now that there is a hiring freeze it will be a while before Inez's position is filled. We have a Junior Analyst that has joined the staff that will fill in. Ben stated that we will work together and get through this. That might mean doing a little research on our own. The Annual Report is being worked. We are still waiting to hear when it will be released. TAP tries to have a meeting with the IRS Commissioner each year; we try to have the Annual Report ready before the meeting so that we can send him a copy a week beforehand.

Recruitment Updates

There are 442 finals, 630 drafts and 84 deleted applications. Area 2 only has three retiring members this year and two members resigned. Hopefully we will get all positions filled after recruitment. Ranking of applications will begin May 12, 2008. We will ask panel members to participate in the interview process.

Ben mentioned that Bernie sent out an email regarding ethics. The document that was sent out does not pertain to panel members specifically; there are some parts that do pertain to panel members. Please read it and comply if it pertains with you.

Ben mentioned the TAP Mission Statement. He just reminded everyone that the committee can work on any issue as long as it is not legislative. If the issue is very near and dear to your hearts and does not fall into the realm of TAP, then you can write your congressman or use the SAMS database.

Screening Committee Goal(s) and New Issues

Issue 3997—Terminate "S" Election----- It is recommended that the issue is made active. The IRS did add the check box, but the regulation and the instructions still need some changes. The issue was made active by consensus and a subcommittee was appointed with Bob Haines, Kim Brown, and Bob McQuiston. Bob Haines is the lead.

Issue 4628—Confusion on where to file Different Forms-----it was recommended that this issue be dropped by the screening subcommittee. Bob McQuiston gave a presentation on this issue. Everyone made good points on why the committee should or should not work this issue. The issue is made active by consensus and Bob McQuiston, Bob Haines, Louise McAulay and Emilio Cecchi will be on the subcommittee with Bob McQuiston as the lead.

Issue 4643—IRA's Non-deductible Part-----Not really a customer service issues; therefore it is recommended that it is dropped. It was dropped by consensus.

Issue 4645—Debt Forgiveness/Penalty & Interest-----Not a customer service issue, because it ties into legislation. It was dropped by consensus.

Review the Processing of Issues, From New to Elevating to IRS

Ben explained the process begins with getting a potential issue by conducting outreach. Then it goes to the screening subcommittee, then to the entire committee with the recommendation to make it an active issue. If we can actively work it, then we appoint a subcommittee with a member leading the subcommittee. After all the research is done and the subcommittee has discussed it, the recommendation is written up. There is a format on TAPSpace that is available and that form should



be used. Then it goes to the internal quality control of area 2. After it is reviewed and accepted then it goes to the Joint Committee. The chair of that subcommittee should be on the Joint Committee call in case there are any questions that arise. Once it makes it through the Joint Committee quality review team and it passes, it then gets elevated to the IRS.

Pam Votta (LTA) Private Debt Collection

Pam Votta the LTA for Baltimore gave a presentation on Private Debt Collection. She reiterated the National Taxpayer Advocate's position on private debt collection. When it was first introduced there were three agencies collecting debt for the IRS. After the first year one agency was dropped and now there are only two agencies collecting debt. There are two IRS units that support these agencies. PCAs get compensated by receiving a percentage of monies collected and an administrative fee. TAS involvement includes: Notice to Taxpayers, Policy and Procedures handbooks, Training Tapes and Case selection. If a taxpayer doesn't want to work with a PCA and want to work with TAS, TAS takes the case with no regard to criteria. PCAs are now required to provide bi-lingual services, hearing-impaired services and opt-out provision in the initial contact letter. The NTA calls for repeal because of the low revenue that is collected, the cost initiative and because the IRS is paying the PCAs to collect on liabilities it would satisfy without their efforts.

Bob McQuiston asked does the commission that is paid to the PCAs come out of the IRS budget. No, it comes from a different fund.

TAPSpace Overview

Sallie shared that TAPSpace was changed last year to ensure that all analyst were doing things the same way. She gave an overview, with hands on training available.

Public Input

There was no public input.

Wrap up day one

Ben Chapman stated that we will go over active issues in the morning. He also asked that everyone to please get here on time due to the first guest speaker to begin at 8:15 am.

Wednesday, April 23, 2008

Administrative/Mentoring

Ben opened the meeting and informed everyone that the meeting will not be held at the hotel tomorrow. If they plan on leaving at the conclusion of the meeting then they can drive and park in the parking garage.

Guest Speaker, Robert Donatelli

Robert is a local CPA and a retired IRS employee. He mentioned that he deals with TAS about three or four times a year and his experience have been pleasant and successful. He works with LMSB offices. Robert spoke on the CAP program where examinations work with the taxpayer before they file their taxes. It is a very unique program. He states that he is now seeing much more counsel involvement. There is more coordination that there was in the past. He spoke on his experience with Appeals. The IRS has a program called the fast track appeals, when the issue is still in the examination office and they can't come to a resolution they request a fast track appeal. With a fast track appeal the issue can be resolved in approx. 2 months, if you go the regular route it will take about 1 year.

Active Issues Subcommittee Reports

Issue 4035—FICA Contributions Payment Beyond Statue of Limitation-----Kim Brown reported it is in litigation and it is a legislative issue. Kim recommends that the issue be dropped and she feels that TAP can't do anything with it right now. This issue has been dropped by consensus.



Issue 4515—Training Issue of VITA/TCE K-1's-----Carolyn Hutchinson reported--the chair of the VITA committee wants to send this through the VITA committee because they will get a faster response. If it does not get the results we want then we can approach it again. Steve mentioned that if VITA committee sends the issue through their subcommittee and the Program Owner says no, then there is no reason for Area 2 to write it up, we should just be dropped. The committee has decided to place the issue into the parking lot monitor status.

Issue 4566--Option(s) on IRS Website-----Blanche Davis reported-- based on the issue submitted, CPAs and Tax practitioners want the ability to opt-out or opt-in to receive blank forms. They feel that they are receiving forms that they never use. Dick mentioned that if there is not a fix already in place he feels that this will be a positive recommendation. He feels that this will also involve the Social Security Administration. We want to know why is the 940 excluded from the form. Ed Johnson states that if the IRS should just send out notices asking what forms are needed and what forms are not. It just sounds like there is a piece of communication missing.

Issue 4256—EFTPS Delay in Posting of Tax Payment--- Blanche submitted it the SAMS and it was accepted. Once it is accepted by SAMS then TAP closes it. The analyst stated that they have 90 days to work and close, but it can take up to one year. Lois mentioned that anyone can put an issue on SAMS and it is evaluated by an IRS person. IMRS is different whereas the IRS will develop an issue and work it. Mike Bryant mentioned that he developed an issue and put it on SAMS he stated that he received an email that the issue was received. About thirty days later he received another email that stated the issue has been referred. He has not heard anything since and it has been a year. SAMS has a way of prioritizing issues based on the number of taxpayers affected. He feels that the SAMS system sounds good, but it needs better ways of dealing with issues.

Working Issues Sessions

Ben Chapman mentioned that there are three active issues and one parking lot issue that can be made active. Issue 4565—Additional Exemption at age 65 and over. If this issue is made active we will need to assign a subcommittee. Nancy Ferree suggested that this remain in the parking lot and as members do outreach throw the question out to see if this is just an isolated issue or is it systemic problem.

Bob McQuiston reported that the issue name has been changed to Estimated Tax Package. It is now elevated to a SAMS issue. The IRS mailed out a written statement stating that they will be sending out estimated tax voucher next year. In return the IRS should also mail a letter stating that they will not be sending out estimated tax.

Blanche Davis reported that they will try to elevate this issue. Dick will write it up and send it out to the entire committee to solicit any suggestions. It should be out by next month.

Ben Chapman mentioned that everyone has a mentor and if you don't know who your mentor is please see him. Mentors are supposed to be available throughout the year. If you have any questions please contact your mentor first and if they can't assist you then you can contact the staff.

Ben informed the committee that as a committee we should be developing our own issues. By chance if we just need issues to actively work then the parking lot issues from other areas are up for grabs.

Nancy mentioned that as a courtesy the other analyst should know if you want to work one of their parking lot issues.

Outreach Activities

Ben reported that we had a total of 51 outreach activities among the group. Only two panel members did not report any. Our goal is to get 100% of the members to report outreach.

Kim Brown reported that some areas don't keep track of their outreach. Overall Area 2 and Area 3 are



the highest outreach reporting group. She explained that the number of outreaches mean number of activities not number of personnel at any one event. Kim then introduced Faith Vinikoor a former TAP member and a former IRS employee.

Faith talked about ideas for outreach which could bring back issues. She feels that outreach is a twofold. (1) You want people to know about TAP and what it does and (2) you want to identify issues. Faith stated that she has no magic way of telling you how to do outreach she can only tell you what she did. 1) Meet with your LTA if you haven't already, 2) meet with the public affairs person from your state, 3) try to get with the LTA to meet with the Congressional staff and 4) try to attend small business seminars. You can also go to the Low Income Tax Clinic (LITC) and find that you might get some systemic issue there because some of these issues may not be a legal matter. One idea is that one member used the computer to solicit issues. She got a lot of responses, just a lot were legislative. It was a success though; just remember to indicate that legislative issues can't be worked by TAP.

Kim reported that please use your LTA for a resource of information. She received an email with a list of their outreach plan. Please take advantage of these opportunities. Nancy mentioned that all LTAs have an outreach plan.

Ben stated that if you have not heard from your LTA then please contact them. We need to make sure as we do our outreach we are trying to gather issues. There are Tax Forums that are held around the country each year and that is another good way of gathering issues. Ben mentioned that Bob McQuiston was on the board of a big newspaper in New Jersey. He got him an interview and the article was published a couple of days later. From that article another local newspaper from the next town over now wants to do an interview because they read the other article. He also mentioned that he sent out flyers and other information pertaining to recruitment.

Individual Panel Members Brainstorming Session on Issues & Ed Johnson's New Issues

Ben started by going over the parking lot issues from other areas.

Issue 4056—Small Business Volunteer Tax Services-----Why should they get "free" help? It is difficult enough to find people to do individual returns. Lois Lombardo mentioned that the Taxpayer Assistance Center (TAC) walk-in offices use to have small business workshops. It was just for education not for preparation. Lois suggested that the panel should recommend that the first time a small business prepare taxes the IRS should assist. The committee decided to make this issue active with Bob Patterson and Steve Fulkrod.

Issue 4169—Return Processing-Transferring for Adjustments-----It was noted that account resolution errors are being made as tax return information is transferred to different IRS locations for adjustments. The committee decided that this is a TAS issue; therefore they will not work it.

Issue 4340—Capital Gains Processing Errors-----Practitioner experienced a problem with the 2006 tax year return. The client met the exception to not file Sch D as client had only capital gains distributions and none was 1250 recapture or from collectibles. The analyst will research to see if this is an isolated issue or a systemic issue. Will do research through SAMS and IMRS.

Issue 4480—Name and SSN mis-matches continue to occur-----Conversation about rejected returns that are repeatedly refilled with the IRS and the name control issues we encounter with VITA. Area3 has already worked this issue---Sallie will provide their issue and response.

Issue 4587—Levies Issued Without Advising POA----Background is that levies are being issued without informing the POA. ACS does not respond or notify POA. We need more research on this issue. This issue is in the Area 3 parking lot. It is the next issue to be worked by Area 3. Ben asked that if Area 3 is not going to work the issue then let him know so that Area 2 can work the issue. Sallie said that if Area 2 is really interested in this issue they can partner with Area 3 to work it.



Cancellation of Debt---Ben mentioned that we as TAP has been asked (through ARC) to come up with grass root issues such as education by Nina Olson the National Taxpayer Advocate (NTA). How do we go about educating people of these rules? It was answered that we recommend to the IRS. Nancy said this is not a TAP issue, but we can send a letter of support. Ben will discuss this issue on the next Joint Committee call because the letter will come from the Joint Committee.

Refund Anticipated Loans is another concern, the amount of fees assessed on these loans are astronomical. The IRS regulates the tax preparers; they can't regulate the loan affiliation. Committee doesn't feel TAP should be involved as it's on Nina's radar screen. Maybe educational-not a customer service issue. Why does IRS reveal "Debt Indicator"? Steve suggests this be written up for screening committee.

Ben had asked everyone to submit one issue for the face to face. He did receive several.

Jim Brock submitted whether TAP can deal with non-profit organizations and their issues. No. Non-Profit Issues---they have their own advisory.

Kim suggested educating high school students on their responsibility as a tax payer. The IRS provides info to teachers—There is already literature on the IRS website. Kim stated that we need get the word out to schools about this info and she feels that it is in the customer service interest for the IRS to do more educating of high school children. Nancy suggested that the first thing is to find out what the IRS is doing now then go from there.

Ed Johnson submitted 6; Theft of dependents—Not something that TAP can work...too technical. 2) Expatriate Issues—There is nothing on the IRS website that allows Expats to file their taxes. 3).Person who have submitted requests for installment payments still get Quarterly receipts---Might be an issue. 4) 3 complain of employer mis-classification of employee's----Not a TAP issue. 5). 8 people were asking about how to view accounts on line and account balances----6). Private Debt Collection (PDC) - ----Issue has already been worked.

Mike Bryant---IRS spent millions notifying citizens that they will receive a refund check. He wants to recommend to Hank Mosler the TAP chair to send a letter to the IRS Commissioner thanking him and his staff for doing a good job on notifying the elderly and disabled about the stimulus payments. Dick Grebinski—TAC issue-----There is a TAC issue committee that will work any TAC issue. There is a monthly report that goes to the Director of TACs.

Thursday, April 24, 2008

Director of Advocate Projects--Matthew Weir

Matt began with his background. He explained that the case advocates work cases daily, but it is very hard for them to identify systemic cases due to their workloads. That is where SAMS come into play. SAMS is a place where taxpayers can enter complaints about procedures, laws and etc. there is a direct link on the irs.gov website. Systemic Advocacy is a very small division, there are many cases, but few are chosen to be worked. The issues that are worked are worked to their logical end. If it is not being worked as a project it is probably because of their description. Dick Grzebinski stated most cases come from case advocates and other IRS employees, but how many come from outside sources? It was answered practitioners submit about 20% and about 10% come from taxpayers. Mike mentioned that he submitted a project in the SAMS and has not heard anything in a year. Matt explained that his issue may not have been accepted as a project, but could have referred it to the division in which it pertains. Kimberly invited Matt to the Tax Forms and Pubs/Language Services (TFP/LS) May 6, conference call because he mentioned translating of documents. Matt mentioned that the new IRM is going to mandate that their office contact TAP with the projects that come in to see if they are already working the issue. Mike asked out of the number of issues received how many come to resolution. Matt explained that it is not measured in that way, but about 60% of the issues submitted are worked as a project.



NTA Attorney Advisor—Josh Beck

Josh Beck began with his background. Josh informed the committee about how the NTA Attorney Advisors work. He works on the PDC initiative and collection issues such as levies and such. He also works on issues dealing with persons with disabilities. Laura Beck works on E-File, RALs and 6103 disclosure. He also mentioned what issues other attorneys in the office are responsible for. Josh explained that the NTA is required to submit an Annual Report to congress not later than 31 December each year. She is required to talk about the 20 most serious problems revolving the IRS. The vehicles to helping taxpayers and getting things addressed are the annual report to congress and taxpayer assistance orders. Josh talked about how in the beginning the annual report was a really thin document, but since Nina Olson came on board this document has really grown due to the great job the NTA has done. She really gets into detail on the problem and the fix to the problem. The way we get information for the report is to go out to LITC and the LTAs to find out what is going on in the field. Josh talked about the piece he wrote in 2006 that dealt with issues that affect taxpayers with disabilities to include: Communication, outreach and education. He also wrote a piece in 2007 about taxpayer with disabilities with small business or entrepreneurs and problems they have.

Josh mentioned they are thinking about placing a calculator on irs.gov to assist ageing taxpayers in calculating the amount needed to be taken from their IRA at age 70 ½ and how much of that is taxable depending on the type of IRA you own. Also it will help calculate what part of their social security is taxable. He stated that he will be talking to Bernie Coston to see how TAP can help with this initiative. He stated that how wonderful the TAP is with the volunteering. He thanked them for all of their help and mentioned that TAS is very appreciative of the work that TAP is doing and the volunteer service that they are putting in to help taxpayers. Bob asked was the people in the meeting he attended aware that the TAP is working on the social security worksheet. Josh said yes they are aware and now they are working that issue. Josh told the committee that their committee is very small, they have four issues now that they are working on: social security worksheet issue, IRA distribution issue, 1099 issue and taxability of income issues. He stated that they are really open to ideas and input. There are two other parts that was not mentioned. They are the ten most litigated and legislative issues.

Low Income Tax Clinic (LITC) Presenters---Prof. Keith Blair and Prof. John Snyder

Prof Blair and Prof Snyder brought 3 third year students along. They each spoke on different topics. Rachna Mathur spoke on Collections and how the clinic offers clients assistance in setting up installment agreements, offers in compromise and collection due process hearings when appropriate.

Puja Madan spoke on the Earned Income Tax Credit. She emphasized the fact that many taxpayers do not know the requirements and is often eligible yet fails to file for the refund.

Michael Crumrine discussed Innocent Spouse Relief and the possible problems that couples who are married filed jointly and run into and the provisions in the Internal Revenue Code that provide guidance to those problems.

The professors explained where to find their link on the website and what type of cases that they work. Question, do you charge a fee. Answer, No there is no fee. If the client has to go to tax court then they are required to pay court cost. Question, are you a government employee? Answer, No we are affiliated with Law Schools. The students earn education credits. Number of cases depends on the number of students in the clinic at any given semester. The LITC is required to re-apply for funding every year and have to send an annual report to the National Taxpayer Advocate to use for her report.



Wrap up Day three and close

Ben reminded everyone to complete the meeting survey form and to also note that the travel expense form is in your folder. He wanted to say farewell and thank you very much for the work that you have done during your three year stint to the three retiring members; Blanche Davis, Bob Haines and Emilio Cecchi. The meeting was adjourned at 11:05am.

Next Teleconference Meeting: May 21, 2008 at 2:30 PM ET

***Certification: These minutes were approved by the TAP Area 2 committee, by consensus, on May 21, 2008.**



**Taxpayer Advocacy Panel (TAP)
Area 2 Committee**

**Meeting Minutes
Committee's Teleconference Meeting
March 19, 2008 @ 2:30 PM ET**

Designated Federal Official (DFO)

Lois G. Lombardo, Local Taxpayer Advocate, Philadelphia, PA

Members Present

James Brock, Williamsburg, VA
Kimberly Brown, Blakeslee, PA, Vice-Chair
Emilio Cecchi, North Bethesda, MD
Benson Chapman, Wayne, NJ, Chair
Blanche Davis, Rehoboth Beach, DE
Steve Fulkrod, Bel Air, MD
Richard Grzebinski, Raleigh, NC
Robert Haines, Lebanon, NJ
Carolyn Hutchinson, Fletcher, NC
Joseph Holley, Barboursville, WV
Louise McAulay, Florence, SC
Robert McQuiston, Bryn Mawr, PA
Robert Patterson, York, PA

Members Absent

Terrance Adlhock, Washington, DC (resigned)
Michael Bryant, Oakton, VA
Edward Johnson, Florence, NJ
Peter Welch, Mooresville, NC

Staff Present

Nancy Ferree, TAP Program Manager
Inez E. De Jesus, TAP Program Analyst
Anita Fields, Management Assistant/Note Taker

Guest(s) Present

Connie Sharpe, Annapolis, MD
Rob Dalziel, Buck Hill Falls, PA
Joel Lawson, Villanova, PA
Ray Boyle, Wilmington, DE

Welcome & Roll Call

Chair Ben Chapman opened the meeting by welcoming everyone.
Roll call was taken and quorum was met.

Joint Committee (JC) Report

Ben Chapman stated that the National Office Report and the Tap Chair Report can be found on TAPSpace. He highlighted that recruitment has now begun and for everyone to please get the word out in their communities. He mentioned that the final report on the EITC day there were 20 TAP members that participated and out of the 20 four were from Area 2. He indicated that some area 2 members volunteered but there were no events in their areas.

Town Hall in Durham

Ben reported that there were approx. 30 people, but only about 10 citizens' participants. The people



that did show up were really involved therefore it was a quality town hall. Ben mentioned that he was very impressed by the presence of the National Taxpayer Advocate, Nina Olson being that she was testifying on the Hill that same day.

For the Area 2 Chair report, Ben mentioned that they have announced a new IRS commissioner. He also informed the committee that Peter Welch has been in a really bad accident where his knee had been shattered. He is on email and would like to hear from you. We are still in the process of working on the agenda for the up coming Face to Face in Baltimore, if there is anything that you would like to see on the agenda please get it in within the next few days. There is a possibility that the last morning session may be eliminated.

Approve Meeting Minutes February 20, 2008

The February Meeting Minutes were approved as written by consensus.

Screening Committee Review of New Issue(s):

- Issue 4316, (A6) Offer-in-Compromise Offer Based on Home Value

The screening subcommittee is recommending that the issue be dropped, because the IRS already has policies in place.

- Issue 4628, Confusion on Where to File Different Forms

The screening subcommittee recommends dropping the issue, because they don't feel it is a customer service issue. It was suggested that this issue be tabled and more discussion next month. Ben announced that Steve Fulkrod is now the Chair of the screening subcommittee.

Subcommittee Report(s) on Active Issues:

1. **Issue 4035, FICA Contributions Payment Beyond Statute of Limitation**
Kimberly Brown reported that the subcommittee is waiting to hear from a subject matter expert.
2. **Issue 4256, EFTPS Delay in Posting of Tax Payment**
Blanche reported that she submitted the issue to SAMS. The issue was accepted and assigned an analyst. The analyst stated that the only way she can work the issue is to have the SSN or identification number. The SAMS analyst informed that she is given 90 days, but it can take as long as 6 months to a year. Blanche recommends that the issue be placed in the parking lot in monitoring status.
3. **Issue 4515, Training Issue for VITA/TCE for K-1's**
Carolyn has set up a conference call and invited the Vice-Chair of the VITA Issue Committee because VITA is currently working on this issue. The call has been scheduled for Friday March 21, 2008 at 1:00pm. Ben Chapman volunteered to host the call.
4. **Issue 4566, Option(s) on IRS Website**
Blanche Davis stated that she is in a holding pattern on this issue. There was a conference call March 10, there were a lot of suggestions and it was questioned if the Tax Forms and Pubs Committee should take it over. She is still waiting on a response and will have something for the next meeting.

Information of upcoming Face to Face

Anita updated committee on the upcoming face to face meeting April 22-24, 2008 in Baltimore, MD.

Outreach Events

Kim reported that so far this month we have 37 outreaches. Everyone submitted an outreach in area 2. She also asked that everyone place their outreach on the template that is located on TAPSpace. If you don't use the form please just ensure that have the name of contact, date, place, and summary of



the experience because the Chair needs this information for his monthly report to the Joint Committee.

Public Input

Joel Lawson an alternate from PA, just wanted to let us know that he was on the call, but have had a terrible time holding a connection because he was calling from out of the country.

Closing Assessment/Q&A/Meeting Survey

Ben reminded everyone to complete the meeting survey. Robert Patterson informed that Nina Olson testifying before congress is on CSPAN and that it was very good and informative and if you can catch it rebroadcast please watch it.

Meeting adjourned at 2:22pm EST.

The next meeting is the Face to Face in Baltimore, MD: April 22-24, 2008 in the IRS Building located at 31 Hopkins Plaza.

***Certification: These minutes were approved by the TAP Area 2 committee, by consensus, on 22 April 2008.**



**Taxpayer Advocacy Panel (TAP)
Area 2 Committee
Meeting Minutes
Committee's Teleconference Meeting
February 20, 2008 @ 2:30 PM ET**

Designated Federal Official (DFO)

Lois G. Lombardo, Local Taxpayer Advocate, Philadelphia, PA

Members Present

James Brock, Williamsburg, VA
Kimberly Brown, Blakeslee, PA, Vice-Chair
Michael Bryant, Oakton, VA
Emilio Cecchi, North Bethesda, MD
Benson Chapman, Wayne, NJ, Chair
Blanche Davis, Rehoboth Beach, DE
Steve Fulkrod, Bel Air, MD
Richard Grzebinski, Raleigh, NC
Robert Haines, Lebanon, NJ
Carolyn Hutchinson, Fletcher, NC
Edward Johnson, Florence, NJ
Joseph Holley, Barboursville, WV
Louise McAulay, Florence, SC
Robert McQuiston, Bryn Mawr, PA
Robert Patterson, York, PA
Peter Welch, Mooresville, NC

Members Absent

Terrance Adlhock, Washington, DC

Staff Present

Inez E. De Jesus, TAP Program Analyst
Anita Fields, Management Assistant

Guest(s) Present

Connie Sharpe, Annapolis, MD
Joel Lawson, Villanova, PA

Welcome & Roll Call

Chair Ben Chapman opened the meeting by welcoming everyone.
Roll call was taken and quorum was met.

Joint Committee (JC) Report

Ben Chapman encouraged everyone to participate in the recruitment process. He also stated that if you are a 1st or 2nd year member, if you don't think you can or want to continue on TAP, please let us know so that we can recruit additional people for the upcoming year. He emphasized that we don't want to lose anyone, but we understand.

Administrative Matters

Ben Chapman emphasized telephone etiquette and asked everyone to please try to adhere during conference calls. He also reminded everyone to please place their picture and bios on TAPSpace. If you change your email address, please inform IRS Staff so that it gets updated. All issues that deals with forms and publications should be directed to the Tax Forms and Pubs Committee. Ben Chapman explained what is meant by immediate intervention; issue 4549 Incorrect SSA-1099'S mailed was handled by an immediate intervention. Area 2 has an upcoming Town Hall Meeting in Durham, NC on



March 13, 2008. There is a Style Guide available on TAP Space if anyone is interested. The TAP Annual Business Meeting will be the 1st week of December, 2008.

Approve Meeting Minutes Dec. 2007

The December Meeting Minutes were approved as written by consensus.

Screening Committee Review of New Issue(s):

- Issue 4515, Training Issue for VITA/TCE for K-1's

The screening committee recommends that the issue be worked. The committee agrees by consensus. Subcommittee formed with Joseph Holley, Emilio Cecchi, Peter Welch and Carol Hutchinson. Carol has volunteered to chair.

- Issue 3196, Refunds During Innocent Spouse Claims

The screening committee recommends that the issue be dropped. The committee agrees by consensus.

- Issue 3584, Filing Status, Database to Reduce Filing Status Abuse

The screening committee recommends that the issue dropped. The committee agrees by consensus.

- Issue 4035, FICA Contributions Payment Beyond Statute of Limitation

The screening committee recommends that the issue be worked. The committee agrees by consensus. Subcommittee formed with Kim Brown, Bob Haines and Bob McQuiston and Peter Welch. Kim has volunteered to chair.

- Issue 4565, Additional Exemption at Age 65 and Over

The screening committee recommends that it be held in parking lot with a monitoring status. Ben will monitor.

- Issue 4566, Option(s) on IRS Website

The screening committee recommends that the issue be worked. The committee agrees by consensus. Subcommittee formed with Dick Grzebinski, Louise McAulay, Bob Patterson, Jim Brock and Blanche Davis. Blanche has volunteered to chair.

- Issue 4567, Frustration over Taxes

The screening committee recommends that the issue be dropped. The committee agrees by consensus.

- Issue 4568, Taxes Levied on Social Security Benefits

The screening committee recommends that the issue be dropped. The committee agrees by consensus.

Ben Chapman explained that there should be a report on the progress of all active issues by next month's meeting.

Subcommittee Report(s) on Active Issues:

Issue 4256, EFTPS Delay in Posting of Tax Payment

Blanche received confirmation from Systemic Advocacy (SAMS) and the issue number is P0028672. Status is pending waiting assignment. Inez will continue to monitor and inform committee on updates.



Financial Literacy

Bob Patterson gave information on financial literacy. Joseph Holley stated that they have a very extensive financial literacy program throughout West Virginia. Ben Chapman asked that Joe share that with the entire committee.

Information of upcoming Face to Face

Anita updated committee on the upcoming face to face meeting April 22-24, 2008 in Baltimore, MD. She reminded everyone to get the travel forms in as soon as possible. Steve Fulkrod has volunteered to put together some good restaurant and local sites for everyone.

Outreach Events

Kim informed that the Joint Committee seems to have issues with outreaches. Area 2 completed 46 outreaches for the month of January 2008. As a part of January outreach, Area 2 members participated in four EITC Awareness day events and had one article published in a newspaper. Kim also asked that all members send her their commitments.

Public Input

Connie Sharpe thanked the committee for inviting her to the meetings. She says that she always enjoy the content especially the outreach. Ben Chapman commented that Connie has shared a number of outreach opportunities in the DC area.

Closing Assessment/Q&A/Meeting Survey

Ben emphasized that subcommittee conference call need to be set up and that it might be a good idea for members to request a Reservation list AT&T Calling Cards. Inez stated that all members that want the reservation list calling card to please send the request to her and she will put the list together and forward to Judi Nicholas. Ben reminded everyone to please complete the meeting survey and get it to Inez. He also explained that there are several ways to complete the surveys. Louise McAulay asked about the status of business cards and she was informed that they were ordered. Ben also mentioned that the Agenda for April's meeting was in process and asked that members submit ideas. Inez shared that Nancy Ferree is in the process of obtaining a Subject Matter Expert (SME) to discuss SAMS at the Face to Face.

Meeting adjourned at 2:20pm EST.

Next Teleconference Meeting: March 19, 2008 at 2:30 PM ET

***Certification: These minutes were approved by the TAP Area 2 committee, by consensus, on March 19, 2008.**