



2009 Meeting Minutes Area 2

- December 16, 2009
 - November 18, 2009
 - October 21, 2009
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**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, December 16, 2009**

Designated Federal Official

Tina Juncewicz, (NEW DFO 2010)

Attendance

David Cain
Ann Case
Audrey Child-Tomie
Raymond Boyle
Patricia Davis
Andrew Feng
Dick Grzebinski
Frances Johnson
Theresa Matthews
Louise McAulay
Robert McQuiston
Ernest Miller
Robert Patterson
Mary Jean Potenzzone
Connie Sharpe
Donald Thomas
Erica Webber

Absent

Edward Johnson

Guest(s) Present

None



Staff

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

Welcome and Roll Call

Nancy Ferree opened the meeting and welcomed everyone. All panel members introduced themselves and an icebreaker.

Chair Elections

Mary Jean Potenzzone was elected as Chair and Ann Case was elected as Vice Chair.

Conference Call Dates

The committee agreed by consensus to hold teleconference the 3rd Wednesday of every month at 2:30pm EST. They will have the face-to-face 28-30 April 2010. They would like to have the face to face in Virginia Beach, VA, Charlotte, NC, Raleigh, NC, and Pittsburgh, PA. Anita Fields will do a cost comparison to field the decision.

Review/Approval of Previous Minutes

The Committee approved November minutes by consensus.

Area 2 2009 Accomplishments

There were six issues elevated to the Joint Committee this year.
Issue 4729 – Online Tax Help for Caregivers
Issue 4806 – Expatriate Issues
Issue 5080 Accessibility to Taxpayer’s Estimated Tax Payment Record
Issue 5359 – IRS Pre-Addressed Envelopes
Issue 5455 – Third Party Designee Authorization for Three Years
Issue 5506 – Request for an Extension to File for Trusts

DFO/LTA Responsibilities & Resources

Tina Junczewicz gave a brief overview of the DFO responsibilities. She shared that she is available for the members in North Carolina to partner and share outreach ideas. She also informed the committee that she attends all meetings to protect the interest of government by ensuring that all meetings are conducted in accordance with FACA guidelines.

Outreach

There were a total of 205 outreaches, with a possible audience of 52,803. Panel members were encouraged to partner with their Local Taxpayer Advocates to attend as many outreach events as possible.

Screening & Area 2 Quality Review

Issue 5900, IRA-Required Minimum Distributions (“RMDs”)-Taxpayer expresses concerns over restrictions of individuals to make multiple RMD payments back to their retirement plans, while trying to take advantage of Bill signed by the President late last year.

The screening committee reviewed this issue and recommends not to work. Thomas stated after reviewing Chapter IV of IRS notice it appears that this issue is more of a tax law issue. He also stated that the committee could still move this issue forward to SAMS.



McQuiston disagreed; he stated that this should have been addressed at the time the issue was brought forward. He stated that it would not do any good at this time because we are going into a different tax year now and law may change.

The committee agreed by consensus to drop the issue.

Issue 5851, IRS Employees Do Not Know The Code Sections—Taxpayer cites IRS employee did not know IRS code section while explaining notice PC 1015.

The screening committee reviewed this issue and recommend not working. Thomas stated that this may be an isolated case of one IRS employee not acting in a productive manner. He suggests the committee needs to bring this issue to the attention of the Andover Examination Office. Thomas considers this as information sharing and feels that the information could be useful to the management in Andover to improve future customer service.

The committee agreed by consensus to drop the issue.

Issue 5836, Figures for Consent to Assess (Letter 2626C)—Letter 2626C needs to reference the amount the taxpayer agreed to pay.

The screening committee reviewed this issue and recommends working. The screening committee asked the analyst to collect information that is more detailed on this issue. After a little research there were recent cases where the IRS computer system actually generated notices with missing pages. The committee believes this problem has been corrected.

The committee agreed by consensus to place in parking lot.

Issue 5609, Underpayment Penalty Under the Recent Stimulus Initiative—This issue deals with 'Make-Work-Pay' credit, which was passed earlier this year. This issue is being re-opened.

The screening committee reviewed this issue and recommends re-opening. Thomas reported that after reviewing the IG Report dated 11-04-2009 that covered the 'Make-Work-Pay' tax credit problems; the committee felt this issue could be very far reaching. It was dropped in September with little merit, however; after the publishing of the IG report (this past November), the committee believes that this issue should be reopened and warrants further investigation.

The committee agreed by consensus to reopen this issue.

Issues Elevated to Systemic Advocacy Management System (SAMS)

Donna gave a brief presentation on what happens to issues once they are elevated to SAMS. Once an issue is referred to SAMS, TAP will close the issue. She also gave a handout that explains what SAMS is and what type of issue is referred to SAMS.

Parking Lot Issues

Issue 5643, Deletion of Social Security Numbers-**Connie Sharpe agreed to monitor this issue.**

Issue 5612-5613-5614 combined, VITA Link & Software-VITA E-file Reject Code-**Priority #1**

Response/Last Minute Tax Changes affecting VITA sites-**Priority #2**

Issue 5683, Central Location for TP to Look Up Preparer Information-**Priority #3**

Issue 5784, ID Theft IRS Taking a Long Time to Investigate-**Priority 4**



Issue 5816, Notice Errors-**Priority 5**

Subcommittee Reports

Issue 5551—Tax Reporting of Short Sales—Andrew Feng reported that this issue is ready to be forwarded to Joint Committee.

Issue 5552—Request to Speak to a Specific IRS Employee—Frances Johnson reported this issue is ready to go to Joint Committee.

Issue 5554—Release of lien/backup withholding—Dick Grzebinski reported that he and his team have completed the research and he is in the process of writing up the referral form to forward to Joint Committee.

Issue 4808— Taxpayer’s Ability to View Accounts On-Line—Thomas reported on Issue 4808, he reported a subcommittee response for full committee review but Bob and Frances wished to add more comments, Frances contacted me and is waiting on webmaster information from IRS.

Creation of New Subcommittees (Active Issue Subcommittees)

There were issues moved from the parking lot to active status.

Issue 5533, Telephone Calls—Bob McQuiston volunteered to work that issue.

Issue 5505, Failure to File (FTF) Penalty Abatement Process—Andrew Feng, Donald Thomas, Patricia Davis and Theresa Matthews agreed to work this issue. Thomas is the lead.

Issue 5615, Receiving forms After E-filing—Ann Case, Audrey Child-Tomie and Robert Patterson agreed to work this issue. Patterson is the lead

Issue 5485, Preparer Unable to discuss Return w/POA—McQuiston, Ernest Miller and Frances Johnson agreed to work this issue. McQuiston is the lead.

Issue 5661, Worthless Securities—Richard Grzebinski, Erica Webber and Louise McAulay agreed to work this issue. Grzebinski is the lead.

Closing Remarks

Mary Jean Potenzon thanked everyone for a good meeting and stated that she is looking forward to the coming year.

The next meeting is a scheduled teleconference January 20, 2010 at 2:30pm EST.

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



**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, November 18, 2009**

Designated Federal Official

Lois Lombardo DFO
Tina Junczewicz, (NEW DFO 2010)

Attendance

Andrew Feng
Raymond Boyle
Kimberly Brown, Chair
Benson Chapman
Dick Grzebinski
Edward Johnson
Frances Johnson
Louise McAulay
Ernest Miller
Connie Sharpe
Donald Thomas
Erica Webber

Absent

Steve Fulkrod
Carolyn Hutchinson
Jose Martinez, Vice Chair
Robert McQuiston
Robert Patterson

Guest(s) Present

Ann Case
Mary Jean Potenzzone
Michael Silva
Stacey Withers
Russell Pinilis
Roger Lees

Staff

Nancy Ferree, TAP Program Manager
Marianne Ayala, TAP Program Analyst
Anita Fields, TAP Secretary

Welcome and Roll Call

Kim Brown opened the meeting and welcomed everyone. Anita Fields completed roll call and a quorum was met.

Review of Joint Committee Highlights

Brown reported nine issues were elevated across the board. Charles Davidson spoke about his meeting with Commissioner Schulman, Nina Olson, Wage and Investment Director and the Small Business Self Employed (SBSE) Director. The new TAP Chair is Sabby Jonathon and Tom Walker is Vice Chair.



The Joint Committee discussed developing a policy on how to remove a non-active/effective member in their position. The TAP Chair will appoint a subcommittee to work on developing that policy.

The Quality Review (QR) had a special meeting to discuss what they wanted to improve as far as quality review. It was a successful meeting.

Review/Approval of Previous Minutes

The Committee approved October minutes by consensus.

Response Received from Elevated Issues

Issue 4729 Online Tax Help For Caregivers—The sample questions you included were especially helpful. We have forwarded them for review to the office that coordinates, updates and posts IRS's frequently asked questions on IRS.gov. In the meantime, however, we will create an interim page containing links to IRS information already posted that answer as many of the questions you provided as possible.

The committee agreed by consensus to the closing status as close—proposal accepted.

Issue 5359 IRS Correspondence Reply Envelope— While we are unable to implement your suggestion immediately, we very much appreciate and are grateful for your input. We are launching a series of discussions accompanied by surveys of the offices and business units that utilize return envelopes. Once our analyses have been completed, we will be in a better position to determine whether certain wording and reminders should be moved, rephrased, or perhaps even deleted from our envelopes.

The committee agreed by consensus to go back to the IRS and ask for a timeline.

Issue 5506 Request for an extension to File for Trust— On July 1, 2008, the Service issued proposed and temporary regulations setting the automatic extension of time to file Form 1041 at 5 months. The proposed regulations asked for comment, and although the listed comment period has expired, the Service, Chief Counsel, and the Treasury Office of Tax Policy will treat this recommendation as an official internal comment to the Notice of Proposed Rule Making when we revisit the issues and finalize the regulations. The project to revisit and finalize the proposed and temporary regulations is on the Priority Guidance Plan for 2009-2010.

The committee agreed by consensus to the closing status as closed—referred to SAMS

Review of New Issues

The screening committee decided to hold these issues until this month's call until more information is gathered from the submitter. Issues 5816-5821 all stem from a single letter from a TP (who is a tax accountant) as she tries to address her client's balance due notices.

Issue 5816, Notice Errors — Taxpayer expresses frustration on the IRS processing of returns due to balance due collection notices. The TP provided scanned documents of a single taxpayer's ordeal, which compassed working on an error posting on their estimated tax payments. The TP cited the IRS spoke in somewhat encrypted technical jargon; thus making it very difficult to follow her call(s) with IRS while addressing the status of correspondence sent. The TP also stated that she no longer can directly fax documents and resolve issues in a 'one stop shop' type of manner with the IRS customer service toll-free line.

The screening committee recommends working this issue.



Issue 5817, Notice asking for Incorrect Information, Issue 5818, Incorrect Calculations, Issue 5819, Second Request for Notices, Issue 5820, Notices asking for Incorrect Information, and Issue 5821, Inability to Access Data From IRS Employees.

Screening subcommittee met and reviewed these issues. Based on information shared by Taxpayer, these issues can be waived due to lack of supporting information. The committee will not be working these issues because the tax client does not wish to share any background information with IRS/TAP. DECISION: The committee agreed by consensus to all recommendations made by the screening committee.

Active Issues

Issue 5551—Tax Reporting of Short Sales—Andrew Feng reported that based on the outcome of the call conducted by the subcommittee; they will be forwarding this information the Tax Forms and Publications. His goal is to have this completed by the Annual Meeting in December.

Issue 5552—Request to Speak to a Specific IRS Employee—Ray Boyle reported, after additional research, it was found that two other issues were out there being worked. Boyle and his subcommittee recommend dropping the issue. Frances Johnson feels very strongly about working this issue, she is going to write the issue up and send it through the committee.

Issue 5554—Release of lien/backup withholding—Dick Grzebinski reported that he will have more information after the call with the Subject Matter Expert next week. Grzebinski will be prepared to discuss this issue at the Annual Meeting.

Issue 4808— Taxpayer’s Ability to View Accounts On-Line—Thomas reported that they are still working on this issue. They scheduled a conference call to discuss issue because it is similar to Issue 5080.

Brown agreed with the request of Robert McQuiston to re-work Issue 5455.

The committee agreed by consensus to place Issue 5455 (Third Party Designee Authorization for Three Years) back on the active issues list. Robert McQuiston is going to re-work the issue and send it back through the Joint Committee.

Annual Meeting Update

Brown reported Monday night will be new member dinner and as soon as we have a full roster, we will pair the new members with their mentors. There will be a TAP social at the hotel on Tuesday night and Wednesday night a committee dinner.

Outreach Events

Marianne Ayala reported 12 outreaches that reached an audience of 166. Nancy Ferree informed the committee that Donna Powers is currently out doing outreach at the Senior Expo and is sharing a booth with Taxpayer Advocate Service (TAS).

Public Input

Closing Assessment

Kim closed by asking that you please complete your TAP survey. They are due back NLT 7 December. She also thanked everyone for attending the meeting.

The next meeting is a face to face on December 16, 2009 at 8:00am EST.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, 12/16/2009.



**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, October 21, 2009**

Designated Federal Official

Lois Lombardo DFO

Attendance

Raymond Boyle
Kimberly Brown, Chair
Benson Chapman
Steve Fulkrod
Dick Grzebinski
Frances Johnson
Louise McAulay
Donald Thomas
Erica Webber

Absent

Andrew Feng
Steve Fulkrod
Carolyn Hutchinson
Edward Johnson
Jose Martinez, Vice Chair
Ernest Miller
Robert McQuiston
Robert Patterson
Connie Sharpe

Guest(s) Present

Lyle Lauterbach
David Cain
Stacey Hudson-Withers
Theresa Bryant
Mary Jean Potenzzone
Russell Pinillis
Gretchen Batra
Seth Flanders
Rogers Lees
Michael Silva

Staff

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

Welcome and Roll Call

Kim Brown opened the meeting and welcomed everyone. Anita Fields completed roll call and a quorum was met.

Review of Joint Committee Highlights

Brown reported that Issue 5506 was elevated to the IRS. She thanked the team for a wonderful job



and indicated Erica presented the issue very well on the call. Recruitment is wrapping up. The Annual Business Meeting is coming up December 14-18, 2009 in Washington, DC.

Review/Approval of Previous Minutes

The Committee approved September minutes by consensus.

Review of New Issues

Issue 5700, Tax Liabilities — Taxpayer has frustrations with paying his tax liability but sees ads for companies that will negotiate with IRS to reduce your debt. Also, why federal government (social security, Medicare, etc) cannot be matched with IRS debt to offset what is paid out.

The screening committee recommends not working this issue because the committee finds this issue is not something that the IRS can address. Validity of these TV ads for truthfulness is the responsibility of the Federal Trade Commission (FTC) and the Federal Communication Commission (FCC).

Issue 5766, Form 1040ES Mailing to Taxpayers— S Clients have not received their 1040ES forms for 2009. Receiving these forms is the only way that helps the clients to remember to pay their quarterly taxes. Their income is only from savings and investments. Submitter recommends the IRS continue mailing out Form 1040ES to individual taxpayers who chose to pay their taxes quarterly.

The screening committee recommends not working the issue. The IRS has furnished an answer to issue in an old issue from last year (Issue 4628).The IRS plans to reinstate 1040ES form and instruction mailings, but this will not happen until 2011.

Issue 5784, ID Theft - IRS Taking A Long Time To Investigate— Practitioner submitted issue of having a master list of worthless securities, which should be on the IRS website. He indicated this is a continual problem with filing tax returns where taxpayers are claiming worthless securities, through bankruptcy, when this is not a valid determination of worthlessness.

The screening committee recommends working the issue: "This is a common problem encountered by all taxpayers in the equities market and, by making this information available to the taxpayer, would ease the decision making the burden on both the taxpayer and the IRS."

Issue 5816, Notice Errors— Taxpayer expresses frustration on the IRS processing of returns due to balance due collection notices.

The screening committee recommends holding this issue.

Issue 5817, Notices asking for Incorrect Information —Submitter states incorrect notices sent to TP regarding back up for deductions not taken on 1040.

The screening committee recommends holding this issue until more information is gathered from the submitter. Issues 5818, 5819, 5820, and 5821 all stem from a single letter from a TP (who is a tax accountant) as she tries to address her client's balance due notices. Committee decided to re-contact TP for additional information to cover details of information in letter. Will re-address these issues (after TP contact Kim Brown) and advise at next screening committee meeting. All stem from one letter generated from a taxpayer who appears to be filing returns on behalf of her client and has a variety of issues pertaining to those returns.

Brown spoke to the tax attorney, Anita faxed the information, she is going to be reviewing the statements, and elaborating on them with specific information, she is having problems. These were complaints from a practice that had 20 practitioners involved.



Brown stated she would try to get the information back to the members before the next screening committee call.

Brown passed on a compliment from former member and screening committee chair to Donald Thomas that he did a wonderful job with picking the screening committee and doing an outstanding job.

DECISION: The committee agreed by consensus to all recommendations made by the screening committee.

Active Issues

Issue 5441—Free Filing—Connie Sharpe was not on the call. Nancy Ferree and Lois Lombardo recommend dropping this issue and moving on. They feel that this would not be an appropriate committee to work this issue because there is an advisory committee called the electronic tax administration and this was within their prevue.

The committee agreed by consensus to drop this issue.

Issue 5454—Toll Free—TP transferred to ACS w/out Explanation of Bal—Thomas reported there was a call with the attorney last month and she explains that there is no longer an issue. Thomas and committee recommend dropping this issue.

Issue 5551—Tax Reporting of Short Sales—Andrew Feng is not on the call. Louise McAulay is on the committee, but stated that a call has not been conducted. Marianne reported Andrew is reviewing the research provided from the Automated Under-reporter Unit) AUR. Brown asked if the call had been rescheduled. Ayala stated she would call Feng and get a call scheduled. Thomas volunteered to work on this committee.

Issue 5552—Request to Speak to a Specific IRS Employee—Ray Boyle reported the subcommittee had a conference call and discussed the issue and requested research from the analyst. They have received the information back and are in the process of having another call to discuss the next plan of action.

Issue 5554—Release of lien/backup withholding—Dick Grzebinski reported This issue deals with a report by four CPAs from Pennsylvania. They state that taxpayers are not getting a notice of release of lien. The Internal Revenue Manual (IRM) states that the notice of release of lien should be received within 30 days of release from the IRS. It seems as though the system is not working. Right now, we are waiting for input from the IRS. Ayala is pursuing this, she sent an email mail to Hal Martin and not sure if he/she has gotten back to her yet. If we get information that IRS is working on it, then we will not have an issue and if they are not Nancy Ferree will put the committee in contact with a Subject Matter Expert (SME) to discuss how to fix the issue.

Issue 4808— Taxpayer’s Ability to View Accounts On-Line—This issue is being brought out of the parking lot to active. Ayala said that this issue is closely related to issue 5080 an issue that was already elevated. She wants to wait until a subcommittee is assigned before discussing. Donald Thomas, Frances Johnson and Bob McQuiston volunteered to work this issue. Thomas is the lead.

Annual Meeting Update

Brown reported that December 14, would be a mentoring dinner. December 15 is the TAP Social. December 16 is the Area dinners and it will be at McCormick and Schmidt along with Area 3.

Ferree reported that the package is now with the Department of Treasury and we are hoping to get early notification. She also mentioned that if anyone is thinking of becoming Chair or Vice Chair then expect to stay on for Chair Training on Friday December 18 from 8-12.



Anita Fields asked that all returning members that received the travel request form please send it back to her.

Outreach Events

Brown reported that the outreach for the month was 18. With a total audience of 1310, some outstanding outreaches for the month were McQuiston. He attended a Working Together Conference with a total audience of 250 people. Mr. Holley who is a former member also contributed by doing some one-on-ones. Brown thanked everyone for his or her outreach.

Brown also thanked the guests who called in to participate on the call.

TAP Shirts

Ayala discussed the option of the panel members purchasing TAP Shirts. If anyone is interested in receiving TAP shirts, she will forward the information. TAP staff is not allowed to be involved in the ordering.

Public Input

None

Closing Assessment

Kim closed by saying please submit your surveys. She also asked that you please complete your TAP surveys they are due back NLT 7 November. She also thanked everyone for attending the meeting.

The next meeting is a teleconference on November 18, 2009 at 2:30pm EST.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, November 18, 2009.



**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, September 15, 2009**

Designated Federal Official

Nancy Ferree, Acting DFO

Attendance

Kimberly Brown, Chair
Benson Chapman
Dick Grzebinski
Joseph Holley
Frances Johnson
Louise McAulay
Ernest Miller
Robert Patterson
Connie Sharpe
Donald Thomas
Erica Webber

Absent

Raymond Boyle
Andrew Feng
Steve Fulkrod
Carolyn Hutchinson
Edward Johnson
Jose Martinez, Vice Chair
Robert McQuiston

Guest(s) Present

Catherine Chase

Staff

Marianne Ayala, TAP Program Analyst
Donna Powers, TAP Program Analyst
Anita Fields, TAP Secretary

Welcome and Roll Call

Kim Brown opened the meeting and welcomed everyone. Anita Fields completed roll call and a quorum was met.

Review of Joint Committee Highlights

Brown reported that all Area 2 issues that presented to the Joint Committee (JC) were elevated. We have already received a response from the IRS on Issue 5359. The issue needs corrections. Out of the 16 issues elevated, four belonged to Area 2.

Brown informed the committee that as an area, there was disagreement on how to close Issues 5080, 5032, 3997 and 4566.

Brown also told the committee that the election process has begun for chair and vice- chair of the JC. The information about the candidates is posted on TAPSpace. There will be a teleconference to meet the candidates on September 30, time TBD.



Brown also shared that the Area 2 mentoring process and issues tracking log had been adopted by the JC to use throughout TAP.

Brown thanked the Quality Review team and the members that wrote the issues up for the great work they did on getting them completed and forwarded without too many mistakes.

Review/Approval of Previous Minutes

The Committee approved August minutes with minor change to Issue 5596 by consensus.

Review of New Issues

Issue 5643, Central Location for TP to Look Up Preparer Information— Submitter feels that the social security number IRS requires on forms and correspondence could result in identity theft.

The screening committee recommends monitoring: "Considering the level of activity currently associated with this issue, it is our recommendation that someone within the committee monitors this issue, rather than work it."

Issue 5660, Refund Statute Return Processing— Submitter recommends that the service centers start doing the same and take some responsibility for maintaining an open communication with the taxpayer.

The screening committee recommends dropping the issue. "There is no contact information on the taxpayer submitting this issue and there is no way to identify the IRS Service Center involved. Without that data, we cannot move forward".

Issue 5661, Worthless Securities— Practitioner submitted issue of having a master list of worthless securities, which should be on the IRS website. He indicated this is a continual problem with filing tax returns where taxpayers are claiming worthless securities, through bankruptcy, when this is not a valid determination of worthlessness.

The screening committee recommends working the issue: "This is a common problem encountered by all taxpayers in the equities market and, by making this information available to the taxpayer, would ease the decision making the burden on both the taxpayer and the IRS."

Issue 5682, Form 4506-T - IRS Will Not Release Info To A Trustee— Submitter would like to have the IRS enforce no more than 5 returns prepared on e-file (free-file) on a single email address.

The screening committee recommends dropping the issue. "This is software driven constraint and not one that is or should be monitored by the IRS."

Issue 5683, Do not list SSN's on Levy due to ID Thefts—Submitter would like to make sure taxpayers check to see if the preparer is a CPA or EA – it's difficult to determine. They want a central location that you can go to and look up this information.

The screening committee recommends working the issue: "Since the IRS does maintain a listing of enrolled agents, they could make this listing available to the taxpayer. Should the IRS choose to do so, they could also put a link on their website to each States' Society of CPA's."

Issue 5685, Problem with AARP E-file only Allowed to use Form 1040— Inability for AARP to e-file using Tax Wise programs a Form 1040EZ or Form 1040A. Tax Wise only files Form 1040.

The screening committee recommends dropping the issue. "This is a software constraint, not one imposed by the IRS."



The recommendation is to leave the existing matrix in place and put all issues on the bottom of the parking lot in order of review.

DECISION: The committee agreed by consensus to all recommendations made by the screening committee.

Screening Committee

Brown reported that Joe Holley is leaving the committee and Brown wanted to know if someone would volunteer to chair the committee. Donald Thomas volunteered to chair the committee and Holley agreed to mentor him until he resigns.

Brown told the members that if the screening committee guidelines are not working to everyone's advantage or benefit, we could discuss at the annual meeting if we want to change the way it is currently working.

Active Issues

Issue 5441—Free Filing—Connie Sharpe reported that the research is not complete. Brown mentioned that two of the members of the subcommittee wanted to drop the issue, while she was in disagreement. She also suggests that the subcommittee set up a conference to discuss issue.

Issue 5454—Toll Free—TP transferred to ACS w/out Explanation of Bal—Thomas reported there was a call with the attorney last month and she explains that there no longer an issue. Thomas and committee recommend dropping this issue.

Issue 5551—Tax Reporting of Short Sales—Andrew Feng is not on the call. Donna Powers reported that with the research already conducted, additional questions were asked and that new research is currently in process of being obtained.

Issue 5609---Underpayment Penalty Under the Recent Stimulus Initiative—Thomas and committee are recommending dropping this issue. They feel that the IRS has addressed the issue. They have made the necessary adjustments in the withholding table. Thomas stated that being that a TAP member submitted the issue and he is not available at the moment. They just want to wait until he returns to inform him that the issue is considered being dropped.

The committee agreed to drop this issue.

5552 (Ray Boyle, Frances Johnson, Erica Webber and Ben Chapman) and 5554 (Dick Grzebinski, Donald Thomas and Louise McAulay with Dick as the lead are being placed on the active list.

Elections for 2009 Chair and Vice Chair

Brown asked that if anyone is interested in running for Area chair or vice chair to please let her know. The criterion is on TAP Space. If you any questions feel, free to ask her or Ben.

New Member Mentoring

Brown said if anyone is interested in mentoring please let her know.

Richard Grzebinski, Louise McAulay, Robert Patterson and Donald Thomas volunteered to be mentors for the new area TAP members coming on.

Annual Meeting Dinner

Brown reported that she is in the process of recommending three restaurants for December.

Outreach

Powers reported there were five outreaches and total audience was 21. There were no issues from those outreaches. She also said that it is not too late to get the outreach in for the entire year.



Outreach Comments

Ayala said that on last month's call, there was a comment made about outreach and some panel members became offended. She informed the members on the call the staff appreciates all outreach and they are all valuable. She thanked everyone for doing a wonderful job and it is not required to get an issue with every outreach.

Public Input

None

Closing Assessment

Brown stated that if anyone is interested in participating on Area 2 quality review team to let her know. Ernest Miller volunteered to be on that committee. Ayala said that if someone is having a problem with anyone on the staff or another panel member to inform the TAP staff and/or the Chair (Kim Brown) not the entire committee. Brown thanked everyone for attending. She asked that everyone complete the meeting survey.

Ayala announced that Joe Holley is resigning and she expressed how valuable he was to the panel. She also stated that he was very gracious in giving advance notice of his resignation. The meeting was adjourned.

The next meeting is a teleconference on October 21, 2009 at 2:30pm EST.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, on 21 October 2009.



**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, August 19, 2009**

Designated Federal Official

Lois Lombardo

Attendance

Raymond Boyle
Kimberly Brown, Chair
Benson Chapman
Andrew Feng
Steve Fulkrod
Dick Grzebinski
Joseph Holley
Frances Johnson
Robert McQuiston
Ernest Miller
Robert Patterson
Donald Thomas
Erica Webber

Absent

Carolyn Hutchinson
Edward Johnson J
Jose Martinez, Vice Chair
Louise McAulay
Connie Sharpe

Guest(s) Present

None

Staff

Marianne Ayala, TAP Program Analyst
Donna Powers, TAP Program Analyst
Anita Fields, TAP Secretary

Welcome and Roll Call

Kim Brown opened the meeting and welcomed everyone. Anita Fields completed roll call and a quorum was met.

Review of Joint Committee Highlights

Brown reported that the Joint Committee (JC) meeting is tomorrow in Atlanta, GA. They are currently completing recruitment. They are also still looking for anyone that wants to volunteer to help the JC quality review. She also reported that Area 2 has four issues to be presented. Kim extended an invitation to anyone on the committee that wants to call into the JC meeting Friday August 21 between 1:15 and 2:45pm. That is when she will discuss Area 2 issues.

Review/Approval of Previous Minutes

The Committee approved July minutes by consensus.



Elevated Issues—IRS Response 208-5080

The IRS stated that they are currently working on these things. They did not give a date as to when they will be completed or implemented.

Bob McQuiston feels that the IRS did not accept the proposal. He also feels that we had zero effective on improving the IRS customer service and satisfaction if we are going by this response.

Someone recommended to close-rejected.

Marianne Ayala informed everyone that the response received by the IRS stated that there were many factors within the proposal that will be implemented to the ongoing project. Their project consists of having the information available via the internet. The automated telephone system suggestion within the proposal is what they indicated will not be considered. In summary, they are accepting part of the recommendations provided by the panel.

The committee agreed to closed-proposal rejected by consensus.

Brown stated that what the committee is doing, as TAP members are not productive. She said there is nothing the committee can use as guidelines when an issue is created. We feel strongly about this issue and we are rejecting as it comes back from the IRS. Now it sits dormant and the problem still exists. She has concerns with that as a panel member.

Powers reminded everyone that the IRS did not completely reject the proposal; they said that they were considering implementing in the future.

The committee discussed this a little further and the decision was made to close-proposal partially accepted. This was agreed by consensus.

Issues Ready To Be Elevated

Issue 5506—Extended filing date of Form 1041 by trusts— Raymond Boyle reported that their proposal is to extend the filing date by 5 or 5 1/2 months. The committee agreed by consensus to forward to Joint Committee for September.

Review of New Issues

- Issue 5485—Preparer Unable to Discuss Return w/POA—An un-enrolled return preparer complained that IRS personnel frequently refuse to discuss return information with her even though she has on file a Form 2848 (Power of Attorney and Declaration of Representative) for the return in question. She believes the problem is a fear among IRS employees that they may violate a confidentiality policy.

The screening committee met and reviewed this issue. The recommendation is to drop the issue if Issue 5455—Check Box Authority is accepted by the IRS. If the issue is rejected then we will work the issue. The committee agreed by consensus to place in parking lot until we know the outcome of Issue 5455.

- Issue 5596—More Information on Offset Procedures—The taxpayer suggests that the offset procedure creates a tax burden and there is no recourse or points of contacts for problem solving. Their situation involves no less than four agencies and all of them suggest he or she call the other agency. These groups work together to facilitate the offset yet provide no assistance to address a complaint.



The screening committee met and reviewed this issue. They recommend not working this issue because the information sought by the taxpayer is readily available on the Financial Management Service website together with contact numbers for an FMS representative.

- Issue 5608—Independent Contractors are Really Employees— A taxpayer stated employees are being called independent contractors to avoid paying taxes and benefits.

The screening committee met and reviewed this issue. They recommended this issue not be worked. The comments received from Chair of Screening committee are: "The IRS is fully aware of the problems associated with worker misclassification and has a host of programs available to assist taxpayers in making the correct determination. There are also a number of fines and penalties that can be assessed, should a taxpayer choose to ignore the rules."

- Issue 5612—VITA Link & Software—Many of the VITA preparers have expressed frustration that the Link & Learn software used for training is not linked to Tax wise, the tax-preparation software they will be using when meeting with clients and preparing actual returns.

The screening committee met and reviewed this issue. They could not come to an agreement due to mixed feelings on this particular issue. Some feeling it should be worked and some feeling it shouldn't be worked. They decided to leave it up to the full committee and if someone wants to pick it up and run with it.

- Issue 5613—VITA E-file Reject Code Response—When preparing returns, the VITA volunteer had to inquire whether the taxpayer had received his/her stimulus rebate in 2007 or was claiming it on the 2008 return. In numerous cases, the taxpayer forgot that the rebate had been received so it was claimed on the 2008 return.

The screening committee met and recommended that this issue be worked. These are all issues dealing with VITA training in one form or another. The committee further suggests combining these issues (5612, 5613, & 5614) and working as a single issue, with the possibility of the recommendation going to the VITA Issues Committee.

- Issue 5614—Last Minute Tax Changes affecting VITA sites—

The screening committee met and reviewed this issue. They recommend working this issue because it would be more taxpayer friendly to drop a note in the mail telling the taxpayer that the IRS is going to be calling and expect a phone call within a certain date.

- Issue 5615—Receiving Forms After E-filing—They expressed frustration that since VITA returns are filed electronically, IRS generally no longer mails tax information to their low-income taxpayer clients. Most have little or no access to the Internet during the year.

The screening committee met and reviewed this issue. Recommendation is to work this issue. Taxpayers who utilize electronic filing are deprived of "mailed" notices that routinely go to those still employing "paper" methods of filing tax returns. Some method of notification in addition to access to the internet needs to be offered to these taxpayers.

The committee agreed by consensus to move Issue 5609 to Active status. Donald Thomas, Bob Patterson and Ernest Miller agreed work the issue. Thomas is the lead.

DECISION: The committee agreed by consensus to all recommendations made by the screening committee.



Lois Lombardo informed the committee that there is something on IRS.gov about offsets.

Active Issues

Issue 5441—Free Filing—There was no report. Connie Sharpe was not present; the committee will get an update next month.

Issue 5454—Toll Free—TP transferred to ACS w/out Explanation of Bal—Thomas reported there is no real issue. He wants to set a conference call with the paralegal that submitted the issue before making any suggestion. The call is scheduled for Monday at 1:30 pm.

Issue 5551—Tax Reporting of Short Sales—Andrew Feng reported that they are still researching the issue. He stated they are working it from two different angles. Once they get clarity, they will make a recommendation.

General Discussion

McQuiston expressed his concern on how the Area 2 committee work and handle issues. He feels that panel members should take more effort when working the issues from taxpayers. McQuiston also proposed all committee members receiving copies of the research reports.

Brown said that the procedures for the screening committee were established at the Annual Meeting last year. They will remain the same until this year's Annual Meeting; we will re-visit at that time.

Outreach

Donna Powers reported nine outreaches with an audience of 53 people. Powers encouraged the members to get out there and collaborate with the LTA's in their prospective states.

Public Input

None

Closing Assessment

Brown thanked everyone for attending and the meeting was adjourned.

The next meeting is a teleconference on September 16, 2009 at 2:30pm EST.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, September 16, 2009.



**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, July 15, 2009**

Designated Federal Official

Lois Lombardo

Attendance

Raymond Boyle
Kimberly Brown, Chair
Benson Chapman
Andrew Feng
Dick Grzebinski
Joseph Holley
Frances Johnson
Louise McAulay
Jose Martinez, Vice Chair
Robert McQuiston
Ernest Miller
Connie Sharpe
Donald Thomas
Erica Webber

Absent

Steve Fulkrod
Carolyn Hutchinson
Edward Johnson
Robert Patterson

Guest(s) Present

Linda Mayhan, Taxpayer Advocate Office in Parkersburg, WV

Staff

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

Welcome and Roll Call

Kim Brown opened the meeting and welcomed everyone. Anita Fields completed roll call and a quorum was met.

Review of Joint Committee Highlights

Brown reported that the Joint Committee is celebrating how well the success of the interview process is going. They have also created a subcommittee for the Chair and Vice Chair elections. The Joint Committee will finalize the information by the JC meeting scheduled for August. They will send the information to the entire TAP panel after the meeting. Brown also indicated there were many issues brought up and it is good to see the amount of work that TAP is doing.

Review/Approval of Previous Minutes

The Committee approved May and June minutes by consensus.



Change to Closed Issues Elevated in 2008

Nancy explained that Issue 5032 and 3997 was closed-accepted, but the program owner reviewed the closing status and changed it to rejected-partially accepted.

Ben Chapman stated that he is not prepared to discuss or vote on either issue because they were not a part of the pre-reads. Marianne Ayala explained that the committee is not voting on the closing statues of these issues. She told them that Steve Berkey was reviewing the closing statuses of 2008 issues with the Program Owners. They were going to be changing the information based on updated information and needed to present the results of the elevated issues for 2008. The changes that Nancy is discussing are the official changes. Chapman said that it is unfair for the committee to close an issue and then the program owner comes in and changes the closing status.

Ferree said that they are posted on TAP Space for everyone to see. These issues are already in the Annual Report.

Chapman asked Ferree or Brown to discuss at the Joint Committee level about the committees giving their closing statuses in accordance with TAP procedures, then months later they come back and tell us that our response was incorrect. It makes us look like we don't know what we are doing.

Ayala informed the committee that she has already spoke to Steve Berkey regarding this situation, and he mentioned that he is going to suggest adding a check block for the IRS Program Owners to check before responding back to the committee.

Issues Ready To Be Elevated

Issue 4806—Expatriate Issues—Kim reported that the subcommittee accepted the suggestions the quality review committee sent in. It is posted on TAP Space for review and it is ready to move to the Joint Committee. The committee agreed by consensus to send this issue to Joint Committee.

Issue 5359—IRS Pre-Addressed Envelope—Donald Thomas reported that the changes that were submitted has bee incorporated and the issue is now ready to be moved to the Joint Committee. The committee agreed by consensus to send this issue to Joint Committee.

Issue 4729—Online Tax Help to Caregivers—Joe Holley reported that this issue is ready to submit to Joint Committee. The committee agreed by consensus to send this issue to Joint Committee.

Issue 5455—Third Party Designee Extension—Bob McQuiston reported that the issue has been returned from Joint Committee Quality Review and some suggestions have been incorporated. It is now ready to go back to the Joint Committee.

Review of New Issues

- Issue 5502—Acknowledgement Receipt of Faxed Information— Taxpayer called and stated that when IRS asks that additional information be faxed, that an immediate acknowledgement of receipt be made. Otherwise, the sender has no way of knowing whether it was received or was lost.

The screening committee met and reviewed this issue. They chose not to work because the IRS will accept fax acknowledgement as proof of data transmitted.

- Issue 5503—Information Request from IRS is Confusing—A taxpayer received an IRS letter 12 C. It said, "We need more information to process the return." The next sentence explained that only the information requested should be sent. That they will issue any refund due within 6 to 8 weeks from the time, they receive his response. It wasn't until the last sentence that



they indicate why they need the information. It said and I quote" Your Form 1040 is blank, illegible, incomplete or missing". Why the multiple choice? Why couldn't they just say what page was missing. Then they ask for Page 1 and 2 of Form 1040!

The screening committee met and reviewed this issue. They recommend not working this issue because the entire 9-page letter doesn't go to the taxpayer when requesting additional information. Only the items that the IRS responder selects go out in the letter that is specifically geared toward the taxpayer.

- Issue 5551—Tax Reporting of Short Sales— At a recent outreach, a practitioner identified a problem involving tax reporting of short sales where the sale is in year one and the transaction is closed in year two.

The screening committee met and reviewed this issue. They recommend working this issue because there don't seem to be solid guidelines for preparers to follow when doing short sales.

- Issue 5552—Answers from IRS Website—This issues deals with web based inquiries coming from the taxpayers to the IRS when they have secondary or follow-up questions. The taxpayer would like to speak to the original IRS responder not to whoever is next up in the queue.

The screening committee met and reviewed this issue. They could not come to an agreement due to mixed feelings on this particular issue. Some feeling it should be worked and some feeling it shouldn't be worked. They decided to leave it up to the full committee and if someone wants to pick it up and run with it.

Bob McQuiston volunteered to look at this issue to determine if it needs to be worked or not.

- Issue 5553—Telephone Calls—A practitioner, was one of many who voiced their concern about a recent statement by an IRS official at a "Working Together Conference" in Philadelphia that IRS policy permits its agents to initially contact a taxpayer by telephone to schedule an audit, and to gather some information during that initial call. He points out that the sudden receipt of a call "supposedly" from an IRS agent is often very upsetting to taxpayers, especially in these days of identity theft.

The screening committee met and reviewed this issue. They recommend working this issue because it would be more taxpayer friendly to drop a note in the mail telling the taxpayer that the IRS is going to be calling and expect a phone call within a certain date.

- Issue 5554—Release of Lien/Backup Withholding— A practitioner says that when a tax lien is released, the IRS sends a notice only to the prothonotary (the local government office where liens are filed in Pennsylvania). A copy is not sent to the taxpayer or to any persons holding a power of attorney. He urges that this policy be changed to require that a copy of the release be mailed directly to the taxpayer and, ideally, also to the holders of any powers of attorney in the matter.

The screening committee met and reviewed this issue. They recommend working this issue because the IRS has published procedures for notifying some recipients of these levies and liens, but they do not notify everybody. The screening committee thinks if they can identify someone on the front end to request money from them, then they should send a notice that it has been satisfied as well so that they can stop withholding these monies.

- Issue 5555—7216 Disclosure Restrictions— A tax preparer wants to lift some of the safeguards in place that deal with sensitive taxpayer issues.



The screening committee met and reviewed this issue. They recommend not working this issue because all of the safeguards that are in place right now should be left alone, especially with all the identity theft that is going on right now.

Brown stated now that we have four slots open to move issues up, we can begin to move them up. Issue 5551- Andrew Feng, Jose Martinez, Louise McAulay and Joe Holley have volunteered to work this issue. Andrew Feng is the lead. Issue 5554—Dick Grzebinski, Bob McQuiston, Donald Thomas and Ernest Miller have volunteered to work this issue. Donald Thomas is the lead. Issue 5441—Connie Sharpe, Joe Holley and Kim Brown volunteered to work this issue. Connie Sharpe is the lead. Issue 5506—Ray Boyle, Erica Webber and Bob McQuiston have volunteered to work this issue. Ray Boyle is the lead.

DECISION: The committee agreed by consensus to all recommendations made by the screening committee.

Parking Lot

Brown reported that now in the parking lot in priority order is 5552, 5553, 5554, and 4808, 5505. McQuiston asked if we know how long we had these issues in the parking lot.

Ferree said that she likes to see thank you letters go out to these people that we have contact information on that let them know it is on our radar screen. The letter will also state that their issue has been issued a priority number and will be worked as soon as possible. Ferree informed the committee that she will be checking to ensure we are complying with that procedure. Boyle suggested to add a date of contact to the issue matrix. Marianne will add that to the issue matrix.

Outreach

Jose Martinez reported that there were 16 total outreaches with an audience of 37. There was a few that reached out to another volunteer organization and made contact with the VITA TCE along with some one on one contacts.

McQuiston asked is there any way that we can track how many outreaches produce issues.

Powers will follow-up with Louis Morizio to see if there could be something added to the database to track this information.

Ferree informed the committee that it is never too late to send in their outreach. She stated that even if you miss the deadline to still send it in because it will still be rolled up in the annual report.

Public Input

Linda Mayhand said it seems that the committee is working on a lot of issues. She was also interested in why the preparers wanted to share sensitive information. She also asked about Liens/Levy.

Closing Assessment

Nancy Ferree thanked the Area 2 panel members that helped with the interviews. Brown thanked everyone for attending and the meeting was adjourned.

Next Meeting is a teleconference August 19, 2009 at 2:30pm EST.

Certification: These minutes were approved by the TAP Area 2 committee by consensus, August 19, 2009.



**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, June 17, 2009**

Designated Federal Official

Lois Lombardo

Attendance

Raymond Boyle
Kimberly Brown, Chair
Benson Chapman
Dick Grzebinski
Frances Johnson
Louise McAulay
Jose Martinez, Vice Chair
Ernest Miller
Robert McQuiston
Robert Patterson
Connie Sharpe
Donald Thomas
Erica Webber

Absent

Andrew Feng
Steve Fulkrod
Joseph Holley
Carolyn Hutchinson
Edward Johnson

Guest(s) Present

Carol Vorchheimer, Candidate for the panel

Staff

Nancy Ferree, TAP Program Manager
Marianne Ayala, TAP Program Analyst
Donna Powers, TAP Program Analyst

Welcome and Roll Call

Kim Brown opened the meeting and welcomed everyone. Marianne Ayala completed roll call and a quorum was met.

Review of Joint Committee Highlights

Brown reported the Joint Committee is looking for input on the election process. They are requesting feedback on the process last year from anyone who participated. Please have the feedback NLT Friday June 19 to Kim Brown. The Joint Committee also discussed the interview progression. It is moving right along and going pretty well.

Review/Approval of Previous Minutes

The Committee approved April meeting minutes by consensus. The committee will review May's minutes during next month's call; they were not on TAP Space for review.

Completed Issues

Issue 5455, Third Party Designee Extension---Bob McQuiston gave a review on the background



regarding this issue and reported the subcommittee completed the issue referral form and would like to recommend forwarding this issue to the Joint Committee. The committee agreed by consensus to forward issue to Joint Committee.

Review of New Issues

- Issue 5358—Incorrect Information on Toll Free Line— Taxpayer expressed frustration over Limited Liability Partnerships. The comments received: The IRS apparently knows nothing about LLPs (Limited Liability Partnerships) and their website has no info on them. I called to get assistance on filling out the SS-4 Form (application for EIN) and the two people I spoke with (first was a person who was supposed to be able to apply for an EIN for me and the second was in the Business Tax Law department). They had no idea what an LLP was and could not answer questions about filling out the SS-4 form regarding LLPs. In addition, the second person supposedly put me on "hold" to ask someone else, but instead hung up on me. I know it was on purpose, based on her poor attitude.

The screening committee met and reviewed this issue. Their recommendation is to drop both portions since procedures are already in place for the IRS to address questions related to LLC's, partnerships and other technical matters (via subject matter experts) and assuming the taxpayer asks the right questions initially and is patient enough to wait for a response.

- Issue 5469—Timely Availability of Form, Instructions, Publications— Taxpayer complained about timely instructions and changes received. Every year congress makes changes to tax laws, many times late in the year. As a volunteer of VITA and AARP/Tax Aide it is frustrating when we know that changes have been made early in a year (this year in February) and we do not have access to the details to give information to our clients. Many times, they do not know about items that can affect their returns until they have their taxes prepared after the fact.

The screening committee met and reviewed this issue. Their recommendation is to drop this issue. This is an age-old adage of what did we know and when did we know it. Much notification hinges upon legislative action, and only then can Forms and Pubs addressing the changes follow it. Until the legislature finalizes their part there is little the IRS can do officially; other than advise of "possible" upcoming changes to tax matters. This issue is legislative in nature and is a reoccurring problem that cannot be effectively addressed by TAP.

- Issue 5505—Failure to File (FTF) Penalty Abatement Process— A return preparer said that twice the following occurred: She follows the practice of filing returns by certified mail, return receipt requested. She writes the certification number on the face of each return to insure that the correct return is matched with the proper receipt. Both times the taxpayer received a notice of late filing with a late-filing penalty proposed. She then mailed a copy of the certification documentation, including the receipt stamp from IRS, showing that the return had been timely filed. In both cases the penalty was abated but the reason given was that the taxpayer had a record of having timely filed his/her returns for prior years and this was the first instance of a late filed return. In both cases, however, a warning was added that the penalty would not be abated in the future should the taxpayer be late in filing a return.

The screening committee met and reviewed this issue. Their recommendation is to work this issue. The preparer has a legitimate concern here. Even though the late fees were abated, the taxpayer still has a "black eye" from the IRS' perspective because their account still denotes them as being a late filer.

- Issue 5506—Request for an Extension to File for Trusts—Two different tax preparers stated that the IRS currently gives both trusts and partnerships (and perhaps S corporations etc) an automatic extension of 5 months to file their returns and distribute the K-1 forms to the trust



beneficiaries. Individuals, however, are given an automatic extension of 6 months. In most cases this works well since it guarantees individuals with interests in trusts and partnerships at least a month after receiving their K-1 forms to finalize their individual returns.

A problem arises, however, where a trust is the one that holds the interest in a partnership (S corporation?). They say it is becoming increasingly common for partnerships to wait until the very last minute to distribute their K-1 forms at the end of the 5-month period; there is no incentive to do otherwise. Since trusts do not have this extra month to finalize their returns, they are placed in an impossible situation. The only way they can prepare correct & complete returns and K-1 forms for the trust is to be late, exposing them to late-filing penalties.

The screening committee met and reviewed this issue. Their recommendation is to work this issue. This has been a continuing problem for quite a while. It could force the trust into a late filing situation but, more importantly, it definitely delays the filing of the beneficiary's tax returns. Filing requirements for Form K-1's do warrant further investigation, not only from a partnership/trust perspective but also from that of the partner/recipient of all K-1's. PS: W-2's must be filed by the end of February (or Mid-March if electronically), why couldn't a more stringent requirement be placed upon K-1's as well?

DECISION: The committee agreed by consensus to all recommendations made by the screening committee.

Brown confirmed the priorities of issues in parking lot status. Priority (P) #1 is Issue 4886, P #2 is Issue 5454, P #3 is Issue 5541, P #4 is Issue 5506 and P #5 is Issue 5505. McQuiston asked that the parking lot matrix be sent before next meeting. Ayala stated that she would send out next week.

McQuiston informed that he sent an issue to Marianne that is a variation of Issue 5505 and he recommends we combine to two.

Subcommittee Reports on Active Issues

Issue 4729, Online Tax Help for Caregivers

Bob Patterson reported that, he sent email out earlier this month and he is waiting to hear back from Joe Holley and Carolyn Hutchinson. There were disagreements and it was rewritten by Joint Committee QA. He hopes that this issue is ready to send to Joint Committee next month.

Issue 4806, Taxpayer's Abroad & Non-Resident Aliens - IRS Website

Brown stated she has rewritten the issue with the changes that the Area 2 Quality Review suggested. She is going to forward to entire committee to review. She hopes that it will be ready to send to Joint Committee by July 15 meeting.

Issue 5359, ES Payment Pre-Address Envelope

Donald Thomas reported that at the last meeting Ayala sent an email to CI to get an update on the level of identity theft that is associated with the pre-addressed envelope issue. The feedback she received is the IRS takes the information from the taxpayer and flags the account for ID Theft. He requested that each person receive an envelope for the subcommittee to examine. They never received the envelope. He did however get information from Donna Powers on the specification sheet, which does have all the information needed to make determination. Thomas asked Powers to send information to the rest of the subcommittee. Thomas is going to schedule a conference call to go over information.

Brown suggested that the committee chose another issue to make active during next month's meeting due to a discrepancy with the issues in the parking lot. The committee agreed by consensus.



Outreach

Jose Martinez reported that there were 40 total outreaches with an audience of 773. Highlights were the congressional liaisons meetings in North Carolina, Congress Woman Shelly Capitol was met by Joe Holley, Meeting with Maryland and DC society of Enrolled Agents and a couple of possible issue that came from Bob McQuiston's outreaches. Bob Patterson said that he was interviewed by a speechwriter in Canada. The writer stated that he had never heard of this type of thing and would like to start it in Canada.

Public Input

The guest stated that she is very impressed by how businesslike and concise everyone is and she was fascinated and glad she was permitted to listen.

Closing Assessment

Marianne asked if there was a deadline for receiving donations for Steve Fulkrod's family. Kim stated that the deadline was set for this Friday. She is going to overnight the card to Marianne to send out. Please complete your meeting satisfaction survey and send them back to Marianne Ayala or Donna Powers. The meeting was adjourned.

Next Meeting is a teleconference July 15, 2009 at 2:30pm EST.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, on July 15, 2009.



**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, May 20, 2009**

Designated Federal Official

Nancy Ferree, TAP Program Manager and Acting DFO

Attendance

Raymond Boyle
Kimberly Brown, Chair
Benson Chapman
Andrew Feng
Steve Fulkrod
Dick Grzebinski
Joseph Holley
Frances Johnson
Jose Martinez, Vice Chair
Ernest Miller
Robert McQuiston
Robert Patterson
Erica Webber

Absent

Carolyn Hutchinson
Edward Johnson
Louise McAulay
Connie Sharpe

Guest(s) Present

Janet Hennen, Taxpayer Advocate Service (TAS)

Staff

Anita Fields, TAP Secretary/Note Taker
Donna Powers, TAP Program Analyst

Welcome and Roll Call

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

Review of Joint Committee Highlights

There has not been a Joint Committee meeting since our last meeting therefore there is no highlights. Nancy gave the status of the recruitment process. She said that all the applications have been ranked and we are now soliciting panel members and LTAs to help participate on the interview panel.

Review/Approval of Previous Minutes

The minutes for the April Face to Face meeting were not ready for approval.

Issue 5032 – Revise Regulations for “S” Corporation Revocations – This issue will be placed on the Joint Committee Agenda for their decision if the Area Committee cannot come to a consensus. Ben Chapman discussed the issue and the recommendations the JC have given previously. The concern was the fact that the letter from the Program Owners indicates they have accepted the proposal; however, it was forwarded to Chief Counsel for their implementation. Ben indicated it is not up to TAP

to implement the proposal, only to make the proposal and accept or reject the findings of the Program Owner. The Committee decided by consensus to close the issue as accepted.

Review of New Issues

- Issue 5416—Process of Injured Spouse Returns— Caller said she was very upset at the handling of her Injured Spouse return. She knows that it says you should allow eight to eleven weeks for processing, but thinks she should be given the status of where the IRS is in processing the return when she calls. The Customer Service Representative (CSR) cannot give the exact date of the refund until it is processed; the refund date will be anywhere between eight to eleven weeks. The screening committee is recommending dropping this issue.
- Issue 5430—Exam—Request for substantiation— Taxpayer states that when a taxpayer (or representative) delivers documentation substantiating the treatment of an item(s) as requested by IRS, the IRS employee will look at other items on the return and request that the taxpayer (or representative) return with substantiation for the newly identified items. This is a burden to the taxpayer, who must then go through another time-consuming search of his/her tax records. It is also an inefficient expenditure of time by IRS employees. Office audits are normally limited in scope to the items contained in the notice however, if the examiner discovers another significant issue, it can be raised as well. The screening committee's recommendation is to drop this issue.
- Issue 5431—Offshore Accounts— The IRS should go to Morgan Stanley or any other Investment Firm and have automatic tax-withholding amount added to any US citizen receiving a check or electronic payment from an off shore account. The screening committee would like to know additional information about the policy on back-up withholding. There may be opportunities here for the IRS to further limit the use of "off shore" accounts in an attempt to evade taxes. The screening committee feels the full committee should have an opportunity to review this issue. The committee decided to drop this issue by consensus, after Bob McQuiston indicated this was legislative in nature.
- Issue 5432—Federal Lottery— Taxpayer thought, why can't the IRS come up with a National Lottery where the last 10 digits match with the national debt clock, and winner has those matching numbers and have all the proceeds go to pay for the National Debt. They can run the lottery anytime. They could just pick a date and time. An example is July 10 at 12 noon EST. Establishing and operating a lottery is outside of the scope of IRS' mission. The screening committee's recommendation is to drop this issue.
- Issue 5441—Free E-filing— Taxpayer thinks that there should be free e filing for the IRS regardless of the amount of your income if it is not a complicated return. Committee would like to know if the IRS has a program that can allow taxpayer's to file at no additional without going through the Free File provider. Analyst will try to provide this information to Joe Holley before the monthly meeting.
- Issue 5454—Tool Free— Taxpayer wants to know why there is a balance due on their account. When the CSR looks up the taxpayer's account and finds that the account is in collections, he/she is automatically transferred to ACS without an explanation of why they have a balance due. When the taxpayer speaks to the ACS representative, the taxpayer feels forced to make a payment arrangement. The screening committee's recommendation is to work this issue as a potential service or training issue and needs to be addressed in that light.
- Issue 5455—Third Party Designee Authorization for Three Years— Caller explains that third Party Designee section on the return give an authorized third party the authority to discuss the return with the IRS. However, this authority is effective only until the due date of the return for the following year. The suggestion was made that the period be extended to three years, when the statute of limitations will generally expire. The screening committee recommends working this issue.

DECISION: The committee agreed by consensus to all recommendations made by the screening committee.



There are four issues now in our parking lot. Issue 5455 as priority #1, Issue 4886 as priority #2, Issue 5454 priority #3, 5441 as priority #4 and Issue 4808 is priority #5.

Bob McQuiston said that he wanted to thank Joe Holley and the screening committee for their work with the new issues. He appreciated how he stated the recommendations and the reasons for them.

Subcommittee Reports on Active Issues

Issue 4729, Online Tax Help for Caregivers

Bob Patterson reported that, he has not had any movement since the last call, but he will have a report by next month.

Issue 4806, Taxpayer's Abroad & Non-Resident Aliens - IRS Website

Kimberly stated that there has been no movement on the expat issue.

Issue 5230, Reporting Fraud

Ernest Miller stated that the subcommittee recommends dropping the issue because Area 6 has already worked a similar issue. They have a recommendation already before the IRS and they have gotten a response. The recommendation is for the 3949A to be an online form so that fraud can be reported online. The issue is now dropped.

Issue 5359, ES Payment Pre-Address Envelope

Donald Thomas reported that Marianne sent an email to CI to get an update on the level of identity theft that is associated with the pre-addressed envelope issue. The feedback she received is the IRS takes the information from the taxpayer and flags the account for ID Theft. They do not compile information on how the ID theft was caused nor do they keep statistics. Based on what the IRS does, there is no way to determine if the envelope issue is the source of ID theft or not. Donald suggests that we develop a subcommittee and work the issue.

Erica Webber, Steve Fulkrod with Donald Thomas volunteered to work this issue. Donald Thomas is the lead.

Kimberly stated that we could now move Issue 5455 up to active. Robert McQuiston, Richard Grzebinski and Joe Holley agreed to work this issue. With Bob as the lead.

Outreach

Jose Martinez reported that there were 17 total outreaches with an audience of 384. Donald Thomas had the highlight with an outreach with Congressional Nye.

Public Input

None

Closing Assessment

Please complete your meeting satisfaction survey and send them back to Marianne Ayala or Donna Powers. The meeting was adjourned.

Next Meeting is a teleconference June 17, 2009 at 2:30pm EST.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, on July 15, 2009.



**Taxpayer Advocacy Panel
Area 2 Committee
Face-to-Face Meeting Minutes
Philadelphia, PA
Thursday, April 23, 2009 - Friday, April 24, 2009**

Designated Federal Official

Lois Lombardo

Attendance

Raymond Boyle
James Brock
Kimberly Brown, Chair
Benson Chapman
Andrew Feng
Dick Grzebinski
Edward Johnson
Frances Johnson
Jose Martinez, Vice Chair
Louise McAulay
Ernest Miller
Robert McQuiston
Robert Patterson
Connie Sharpe
Donald Thomas
Erica Webber

Absent

Steve Fulkrod
Joseph Holley

Guest(s) Present

Iris Coloma-Gaines—4/23
Amelia Marritz—4/23
Janine Labletta—4/23
Brian M. Finn—4/23
Richard Furlong—4/23
Joe Golden-4/24
Ivy McChesney-4/24

Staff

Marianne Ayala, TAP Program Analyst
Nancy Ferree, TAP Program Manager

Thursday, April 23, 2009

Welcome and Roll Call

Kim Brown opened the meeting and welcomed everyone. Marianne Ayala gave basic instruction on how to claim travel expenses reimbursement. Marianne Ayala completed roll call and a quorum was met.

Introduction to Panel

Panel members were given the opportunity to introduce themselves, including the new panel members.



Review/Approval of Previous Minutes

Everyone reviewed the minutes for the meeting held in March 4, 2009. There was one minor correction needed in the title of Issue 5080. Everyone agreed to accept the minutes as long as the minor correction is done.

National Office Reports

Nancy provided information about the status of recruitment.

Taxpayer Advocate Service (TAS) Overview and the 2008 Annual Report to Congress

Lois Lombardo the TAP Area 2 DFO and the Philadelphia Local Taxpayer Advocate gave a presentation of an overview of TAS and provided information about the 2008 Annual Report to Congress.

Voting on Closed Issues

Issue 4566, *Taxpayer Options of Forms Distribution* – The committee voted to close this issue as “Closed, Proposal Accepted”; consensus met.

Issue 5032, *Revise Regulations for “S” Corporation Revocation* – 4 voted “Closed, Proposal Partially Accepted”, 6 voted “Closed, Proposal Accepted”, 1 voted “Closed, Proposal Rejected” and 5 requested not to vote because they do not agree with closing the issue yet.

How to work and Issue & Prepare a Proposal

Marianne gave a presentation on *How to work an Issue & Prepare a Proposal*.

Outreach

Jose Martinez reported there were seventeen outreach events, with a total 1,204 people touched. He also reported the amount of outreach reported for all of TAP.

Jose Martinez also gave a presentation about Outreach. He gave examples of outreach and advised the panel what type of information is available in the Outreach Toolkit. He informed the panel the importance of outreach. “The more outreach done, the more issues the TAP will receive. He also advised the panel to refer to Chapter 4 of the TAP Member Handbook, which contains information about outreach.

Review of New Issues

- Issue 5375, IRS Employee Rude – Would Not Answer Questions:

The practitioner filled out the 3rd Party Designee section of his return, when he called to get the status of the return, he was asked many question and as a result was not allowed any information.

The panel agreed to drop this issue by consensus, because there are many occasions that the information of a third party designee is not available quickly after submitting a return. The practitioner should allow time for processing, before calling for the status.

- Issue 5364, Instructions for Computing Taxes

Taxpayer would like for the formulas for computing taxes under \$100,000 to be made available.

The panel agreed to drop this issue by consensus, because the formulas are available.

- Issue 5359, ES Payment Pre-Address Envelope



A taxpayer complained that on the outside of the ES Payment preaddressed envelope there is a reminder to make sure that the taxpayer included their name, SSN, address, etc... Making known that the confidential information is within the envelope and if the envelope is misplaced it could lead to identity theft.

The panel agreed by consensus to work the issue, but as a much broader issue. This issue was placed in the parking lot.

- Issue 5358, Incorrect Information on Toll Free Line

The taxpayer called the toll free line to get assistance on how to complete an application for an EIN for a Limited Liability Partnership.

The panel agreed by consensus for the screening committee to reevaluate this issue.

- Issue 5357, Free E-file Charges

The taxpayer expressed frustration because after he completed his return with a free file provider the company charged him.

The panel agreed to drop this issue by consensus, because there are age and income limitations that apply to the "free" tax sites.

- Issue 5310, E-file Problems

The taxpayer prepared the tax return via e-file provider; he claims that he had input his son's name correctly into their system, but the check the IRS sent his son had LAST NAME/MIDDLE INITIAL/LAST NAME on it.

The panel agreed to drop this issue by consensus, because transmission is automatic. The name on the IRS check will be printed out as it was received electronically.

- Issue 5309, First Time Home Buyer's Credit

The taxpayer was recommending, making the credit available throughout the year, instead of the end of the year.

The panel agreed to drop this issue by consensus (legislative) this issue, because it was legislative.

- Issue 5299, E-File Rejects Return – SSN and Name Do Not Match, Untrue

The tax preparer was getting a reject code informing her that the first dependent on the return did not have a matching name and SSN. Analyst called the tax preparer; the tax preparer indicated that the HR Block database had informed her that the mismatch was with the first dependent. She received a contact from a Case Advocate who found out that the mismatch was actually with the third dependent. Apparently, the problem was with the HR Block database.

The panel agreed to drop this issue by consensus, because the problem was with the HR Block database.



- Issue 5237, Custodial Parent Returns

The taxpayer suggests that the IRS allow the e-filing allowance of a return, even if the dependent's SSN has been used on an already filed return.

The panel agreed to drop this issue by consensus, because it is a standard procedure when dealing with dependents.

- Issue 5235, Electronic Filing of Forms W2c and W3c

The taxpayer would like e-file capability for the filing of Form W2c and W3c.

The panel agreed to drop this issue by consensus, because it was already verified that Form W2c and W3c can be e-filed, as long as it is the current year form; previous years will cannot.

- Issue 4184, Schedule F Hobby Losses

Tax Practitioner wanted the IRS to increase enforcement with the Farmer's that claim fraudulent Hobby Losses.

The panel agreed to drop this issue by consensus, because it is enforcement issue that is out of TAP's scope.

SB/SE Communication/Stakeholder Liaison & Issues Management Resolution System (IRMS)

Brian M. Finn and Richard Furlong provide the panel members with a presentation about SB/SE Communication/Stakeholder Liaison & Issues Management Resolution System (IMRS).

Low Income Tax Clinic (LITC) Overview

Iris Coloma-Gaines (Staff Attorney), Janine LaBletta (Paralegal), and Amelia Marritz (Paralegal) from Philadelphia Legal Assistance gave a presentation of how their office started operations and became involved with the LITC program. Throughout their presentation, they gave examples of the type of cases they receive in their office. Janine LaBletta also provided an issue to the TAP in regards to Spanish taxpayer is not receiving any guidance on why they owe a balance and what they could do to appeal to the balance or avoid making the mistake in the future. They are forced into a payment plan.

Public Input

None

Closing Remarks/Adjourn for the Day

Kim Brown thanked the presenters for coming to the meeting. She asked if anyone had any closing remarks, which no one had any closing remarks. Kim Brown adjourns the meeting for the day.

Friday, April 24, 2009

Introduction of Guest

Kim Brown informed everyone there would be guest speakers present at the meeting. They will present in the afternoon.

Subcommittee Reports on Active Issues

Issue 4729, Online Tax Help for Caregivers

Bob Patterson reported that, someone in the Joint Committee Quality Review Team rewrote the issue



and the subcommittee was not in agreement with the extent of the changes, so they must review the issue again along with the feedback and then prepare a final draft of the proposal.

Issue 4806, Taxpayer's Abroad & Non-Resident Aliens – IRS Website

Ed Johnson reported that, his subcommittee need to revisit the issue.

Issue 5080, Access to IRS Payment Transcript

Robert McQuiston reported that the Joint Committee Quality Review Team had reviewed an incorrect draft of the document but had made comments that he would have like implemented so he made a new draft for the subcommittee to review today and if all is well, the full committee can vote on elevating it today.

Issue 5230, Reporting Fraud

Ernest Miller is currently reviewing the issue with his subcommittee and they need more time before they could report any further development.

Issue 5234, 1099's Online

Ben Chapmen reported that Area 2 worked a similar Issue 206-208 in 2006/7. This Issue was elevated to the IRS through the Joint Committee and a response was received from the IRS. TAP closed the issues as partially accepted by the IRS. The IRS indicated that it would be necessary to obtain approval from the Commissioner and perhaps legislation for full implementation of the recommendation. Filers can file up to four form 1099s electronically at no cost by two existing methods. FIRE is an IRS system and there is at least one commercial vendor who will do the same at no charge. Although four forms is a small number, it does accommodate a certain group of filers. The IRS has a general policy of not competing with commercial vendors, which could be the case if FIRE was expanded to more than four forms. The Information Reporting Program Advisory Committee (IRPAC) is an advisory panel similar in its operations to TAP. IRPAC deals primarily with issues involving IRS reporting forms. The IRPAC program manager has indicated that IRPAC would be interested in reviewing this issue. Based on these developments he recommends that we drop the issue. TAP would not usually work an issue that is so similar to one that has been worked in the recent past. TAP does not work issues that require legislative action. The committee agreed by consensus to drop the issue.

Active Issue (Break-Out Sessions)

The subcommittees divided and discussed their issues in their individual groups. After the break out sessions the committee had consensus on accept the proposal prepared for Issue 5080, so that it may be elevated to the Joint Committee.

Brain Storming Session on New Issues

Prior to the meeting Robert McQuiston sent Analyst Marianne Ayala 2 issues, which she had already input to the database for the screening committee to review next month. Other than those two issues there were no other issues provided by any of the other panel members.

Parking Lot & New Issue (Break-Out Sessions)

The panel decided on discussing these issues as one group.

Issue 4897, Spousal Sharing of Information

The committee agreed on to drop this issue by consensus, because the procedures already indicated that the spouse is entitle to the information on the full return, when she files the return with the filing status "Married Filing Jointly".

Issue 4808, Taxpayers Ability to View Accounts On-Line

The committee agreed by consensus that this issue need more research it can be worked.



Issue 4886, Nanny & Related Taxes Guidelines

The committee agreed by consensus to drop this issue, because a related issue has already been implemented through the Tax Forms and Publications Issue Committee.

Issue 5359, ES Payment Pre-Address Envelope

The committee decided by consensus that more research is needed before this issue can be worked.

TAP Space Overview

Marianne Ayala provided a presentation of TAP Space and reviewed commonly used features of TAP Space. She also discussed the changes she made to the TAP Space Area 2 folder, so that it may be within the guideline of the Joint Committee.

Overview of Criminal Investigation

Joe Golden from CI in Philadelphia provided an overview of the process of cases within the Criminal Investigation department.

Philadelphia Accounts Management Overview

Ivy McChesney the Director of Account Management of the IRS Philadelphia Campus provided an overview presentation of the Services in Philadelphia Accounts Management, International Programs, and Service Initiatives.

Public Input

We had a member of the public that arrived to the meeting with a recommendation regarding the fairness in the U.S. Tax Court for the Average Taxpayer. Mr. Peter J. Pelensky provided a brief explanation on his view of the issue, but the panel informed him that they could not work with legislative issues. Marianne Ayala (Analyst) informed him that she would stay and talk to him after the meeting and will take his thought of the issues and refer it to Systemic Advocacy.

Closing Remarks/Adjournment

Kim Brown thanked the presenters for coming to the meeting. She asked if anyone had any closing remarks, which no one had any closing remarks. Kim Brown adjourns the meeting.

Next Meeting is a teleconference May 20, 2009 at 2:00PM EST.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, June 17, 2009.



Meeting Minutes
Wednesday, March 18, 2009

Designated Federal Official

Lois Lombardo

Attendance

Raymond Boyle
James Brock
Kimberly Brown, Chair
Benson Chapman
Andrew Feng
Steve Fulkrod
Dick Grzebinski
Joseph Holley
Edward Johnson
Frances Johnson
Jose Martinez, Vice Chair
Louise McAulay
Ernest Miller
Robert McQuiston
Robert Patterson
Connie Sharpe
Erica Webber

Absent

Carolyn Hutchinson

Guest(s) Present

None

Staff

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

Welcome and Roll Call

Kim Brown opened the meeting and welcomed everyone. Marianne Ayala introduced Donald Thomas and Frances Johnson to the committee officially. She also informed the committee that Donna Powers is now the back-up analyst for all four committees assigned to the Florida office. She asked Anita to take roll. Anita completed roll call and a quorum was met.

Brown discussed that recruitment is now opened and asked that the members please mention this during their outreach. She also stated that there is a response from the IRS on an issue requires the committee to vote on a status. The status is pending and Ayala will send to Mary Ann Delzer after the call.

Review/Approval of Previous Minutes

The minutes for February were approved by consensus with one change noted.

Review of New Issues

- Issue 5193—Schedule H Instructions— Caller said that there's no information in the Schedule H instructions which explains how to obtain and prepare the Form W-2 for household employees. The caller recommends that IRS include this explanation in future Schedule H instructions. The screening committee met and recommends dropping this issue.
- Issue 5234—1099's Online— Taxpayer suggests that IRS should offer 1099 filings online for small companies. Screening committee met and recommends working the issue.
- Issue 5235—Electronic Filing of Forms W2c and W3c— The Instructions for Filing Forms W2c/W3c does not specify that you can only file these forms online for the current processing year (i.e. 2008). If corrections need to be made to prior years, you must use paper forms. Screening committee met and after reviewing issue, decided they would like more information from the taxpayer before making a decision.
- Issue 5236—1040 return in Excel Format— Taxpayer does not understand why the IRS cannot offer or accept 1040 return in the format of a standard Excel file like the ones offered for free if you google "excel version of form 1040". Screening committee recommends dropping the issue.
- Issue 5237—Custodial Parent Returns— Taxpayer wants to know why can't the IRS accept both returns instead of requiring the second one filing to mail in a paper return? It unfairly punishes the second filer since the IRS will eventually send letters to both filers and make a ruling. As a further question - if a taxpayer repeatedly has been denied to claim a dependent - can not they be flagged so that the rightful parent can E-file their return? The screening committee met and had problems with the research papers printing out with nothing on them. This will be held over for next month's screening committee.
- Issue 5281—Can't get a Live Person— Taxpayer was complaining that they can't get a live person on the phone and on hold for a long time. The screening committee recommends dropping this issue. This issue has been beat to death.
- Issue 5291—Men Opening Offshore Holding Accts to avoid Paying Child Support— Caller would like to see TAP take action of how people can open offshore holding accounts to avoid paying child support and for that matter avoid paying income taxes. Screening committee met and recommends dropping this issue due to it not being in the scope of TAP.

ACTION: Ayala will attempt to contact taxpayer and try to get clarification on the issue.

DECISION: All recommendations made by the screening committee were agreed upon by consensus.

Subcommittee Reports on Active Issues

- Issue 4806—Expatriate Issues—Ed Johnson reported that it has been to Quality Review.
- Issue 5078—1099 R for Foreign Filers of Pensions—Richard Grzebinski reported he received information from the Subject Matter Expert that they are working on changes, but they will not take effect until 2010. Grzebinski recommends dropping the issues, because they are going to make the change. The committee agreed by consensus to drop issue.
- Issue 5230—Reporting Fraud—Ernest Miller reported that the subcommittee have completed some preliminary research and due to time constraints haven't had time to work. He feels that the upcoming face-to-face to discuss further.
- Issue 5080—Estimated Tax Payments has been placed back on Active status to review the changes from the Joint Committee Quality Review.
- Issue 5234—1099's Online changed to active with subcommittee members Ben Chapman, Frances Johnson, Connie Sharpe and Donald Thomas.

Outreach

Jose Martinez reported that there were five total outreach events, which total 127 people touched. Brown informed the panel that participating in Super Saturday is a great outreach opportunity.



Face to Face Meeting

Ayala stated that she is beginning to prepare the agenda, if anyone has anything that they would like to have added to please contact Marianne or Kim. Nancy Ferree gave information pertaining to the face-to-face meeting in Philadelphia. Lombardo has volunteered to arrange a group dinner for 23 April 2009 at 6PM. Please let her know if you are not going to attend.

Public Input

None

Closing Assessment

Please complete your meeting satisfaction survey and send them back to Marianne Ayala. The meeting was adjourned.

Next Meeting is a Face-to-Face in Philadelphia, PA April 23-24, 2009 at 8:00AM EST.

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



**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, February 18, 2009**

Designated Federal Official

Nancy Ferree—Acting

Attendance

Raymond Boyle
James Brock
Kimberly Brown, Chair
Benson Chapman
Andrew Feng
Steve Fulkrod
Dick Grzebinski
Joseph Holley
Carolyn Hutchinson
Edward Johnson
Jose Martinez, Vice Chair
Ernest Miller
Robert McQuiston
Robert Patterson
Connie Sharpe
Erica Webber

Absent

Frances Johnson
Louise McAulay

Guest(s) Present

Lyle Lauterbach
Tony Acero
Donald Thomas
James Maxwell

Staff

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

Welcome and Roll Call

Kim Brown opened the meeting and welcomed everyone. She asked Anita to take roll. Anita completed roll call and a quorum was met.

Kim discussed what was talked about during the Joint Committee meeting. She mentioned the upcoming town halls which will be held in Little Rock, AR Feb 12th, Oklahoma City, OK Mar 26th, and Albany, NY Apr 28th. There may be some members from TIGTA sitting in on some of our conference calls. They are inspecting the TAP program. She made mention of the IRS Oversight Board met February 17th, which the TAP Chair attended. Recruitment will run from March 16 thru April 30th.

Lyle Lauterbach welcomed Jose Martinez as the new panel member for New Jersey. He invited the New Jersey panel members to join him on May 6 & 7, 2009 for an outreach at an annual CPA Society



show. He stated that they are limited to outreach activity right now due to budget constraints. He also stated that if any of the New Jersey members have any outreach scheduled in the area he will be more than happy to join them.

Review/Approval of Previous Minutes

The minutes for December and January were approved by consensus. January's meeting was an administrative meeting and will not be posted to the website or the FACA database.

Review of New Issues

- Issue 5088—K-1 Payments—Screening Committee recommends this issue be dropped, due to this being an individual taxpayer problem and not one for TAP to work.
- Issue 5116—Old Tax Returns No Longer Available—Screening Committee recommends this issue be dropped. It was discovered that the taxpayer was using the wrong phone number and the wrong form.

If a taxpayer needs a copy of a tax return, it was discovered that the IRS will keep individual tax returns for six years plus one and corporate returns for 75 years.

- Issue 5176—Economic Stimulus Check-- Caller filed her 2007 tax return and has been waiting for her economic stimulus payment (rebate) check. She was last told by IRS that the check would be mailed on November 10, 2008. The caller has not received the payment. When she called the IRS, she was told that the credit had been removed from her account and she would need to claim a recovery rebate credit on her 2008 tax return. The caller said that her accountant has experienced this with several other clients too. Caller recommends that IRS inform the public when the last of the stimulus payments are being issued. Screening Committee recommend issue be dropped. The IRS is doing everything according to procedures.
- Issue 5215—IRS Personnel Phone Number— Caller is a former IRS employee and has been retired for 12 years. She is seeking a phone number to IRS personnel for employment verification. She has attempted to contact OPM, but cannot get through. She is not able to find any numbers. She believes there should be a number for retirees to use so they can contact the IRS personnel. Screening Committee recommends dropping this issue, because there is already a number available called the work number.
- Issue 5230—Reporting Fraud-- Caller said that the web site does not list general information about reporting fraud. Also, the fraud hotline (800-829-0433 800-829-0433) is only a recorded message. Nobody is there to talk to about a fraud referral. Caller says there needs to be a better system in place for reporting fraud. Screening Committee recommends working this issue, just changing the issue statement. Only one part of this issue as it stands need to be worked.

DECISION: All recommendations made by the screening committee were agreed upon by consensus.

Issue 5230—Reporting Fraud—is now an active issue. Joe Holley, Ernest Miller, Dick Grzebinski volunteered to be on the subcommittee with Miller as the lead.

Subcommittee Reports on Active Issues

- Issue 4806—Expatriate Issues—Kim reported that the issue is still being worked. The subcommittee is still waiting on some other information. There is another subcommittee call scheduled for the middle of February.



- Issue 5080—Accessibility to Taxpayer’s Estimated Tax Payment Record—Bob McQuiston reported that the Joint Committee referral form has been completed and the committee agreed by consensus to send to Joint Committee.
- Issue 5078—1099 R for Foreign Filers of Pensions—Richard Grzebinski reported that he sent an email to the analyst and his subcommittee regarding the issue. He said that the subcommittee needs a clarification from IRS. They need to know if they are working on eliminating a requirement for an EIN for foreign filers for pensions. If they are then we can close the issue, but if they are not, the subcommittee with work it and write a proposal.

Subcommittee Report on Elevated Issues:

- Issue 4729—IRS Website (Add FAQ for Caregivers of the Elderly)—The committee has agreed by consensus to move to Joint Committee.

Exam Video Process

This committee is being headed by Marisa Knispel out of the Brooklyn office. She asked for one member per area to volunteer to work on this project. Carol Hutchinson volunteered to work on this project from Area 2. This is a one time Adhoc project.

Outreach

Jose Martinez reported that January was a really good month. There were approximately 21 outreaches.

Face to Face Meeting

Anita informed the committee that their original choice of locations, have been replaced with Raleigh, NC, Baltimore, MD and Philadelphia, PA due to the budget constraints this year. She also mentioned that Raleigh, NC came in with the lowest cost and that is the most likely place where the committee will meet. The members chose Philadelphia as the location they would like to meet.

Public Input

None

Closing Assessment

Please complete your meeting satisfaction survey and send them back to Donna Powers. The meeting was adjourned.

Next Meeting is a teleconference March 18, 2009 at 2:30pm EST.

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