



2010 Meeting Minutes Area 2

- December 7, 2010
 - November 17, 2010
 - October 20, 2010
 - September 15, 2010
 - August 18, 2010
 - July 21, 2010
 - June 16, 2010
 - May 19, 2010
 - April 29-30, 2010
 - March 17, 2010
 - February 17, 2010
-

Annual Meeting
Area 2 Issue Committee
Tuesday, December 7, 2010
Washington, DC
10:30 am – 5:30 pm (EDT)

Designated Federal Official

- Junczewicz, Tina, LTA Greensboro North Carolina

Committee Members Present

- Bekolo, Paulette Germain
- Boyle, Raymond
- Cain, David, Chair
- Flanders, Seth
- Johnson, Frances
- Lees, John
- Matthews, Theresa
- Miller, Ernest
- Sharpe, Connie
- Silva, Michael
- Thomas, Donald, Vice Chair
- Webber, Erica
- Webster, Walter

Committee Members Absent

- Acero, Antonio
- Feng, Andrew

TAP Staff

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



Other IRS Staff

- Tanis, Laura, Revenue Agent, (TAS – RATA)
- Woodard, Dora, Revenue Office, (TAS - ROTA)
- Vachon, Susan, TAS Analyst

Public Participation

- Tscherny, Elena, DC Alternate member

Welcome/Announcements

Tina Junczewicz, the Designated Federal Official opened the meeting by welcoming everyone and having them introduce themselves.

2010 Accomplishments

Thomas stated that Area 2 raised twelve issues in total to the IRS in 2010. To date, one issue was rejected, one accepted and one is pending. There will be a status update on the nine remaining issues by the first teleconference meeting in January.

Structure of Area 2

Sub Committee A

Acerno
Flanders, (Lead)
Lees, (QR)
Thomas, (SC)
Webber

Subcommittee B

Boyle (Lead & SC)
Cain,
Feng
Matthews, (QR)
Silva

Subcommittee C

Bekolo, (SC)
Johnson, (QR)
Miller, (Lead)
Sharpe
Webster

QR = Quality Review
Lead = Subcommittee Lead
SC = Screening Committee

Tap Responsibilities

Thomas stated that a monthly report will be provided to members with the status of issues except for those issues that are closed.

Morizio stated that last year, Area 1 had 500% increase of technical issues. Seventeen issues were raised. He also stated that the DFO and other technical advisors have helped in that process. The new goal is to raise 15 issues for 2011. Morizio also stated that he will be adopting some of Area 1 practices.

Ground Rules

Jenkins stated to members that they should state their names on the teleconferences before speaking.

Thomas stated that the consensus is to be able live with an issue.

Mentoring

All new members have already be paired up with mentors. The assignments are as follows:

- Antonio Acero – Alan Murray
- Paulette Bekolo – Frances Johnson
- Seth Flanders – Ray Boyle
- Michael Silva – David Cain
- John Lees – Donald Thomas
- Walter Webster – Ernest Miller



Chair and Vice Chair Elections

David Cain - Chair

Donald Thomas - Vice Chair

Discussion of Administrative Issues

All members agreed to hold the monthly teleconference on the **third Wednesday of each month at 2:30 pm Est.** The date for the face-to-face meeting is set for June 13th through the June 15th, which includes days for travel. The possible location for this meeting will be in NYC, Pittsburg, or Charleston, SC. A cost comparison for these cities will determine the location.

Jenkins reminded the members to sign into the teleconferences a few minutes before it begins. She also stated that members should send the staff and chair an email if they cannot attend the teleconference. In addition, Jenkins also stated that members should stay on the topic to enable them to discuss relevant issues for the hour.

Quorum is 50% of membership plus one.

Subcommittees Teleconferences

- **Subcommittee A** – meets every 1st Thursday of the month at 12:00 noon
- **Subcommittee B** – meets every 3rd Wednesday of the month at 1:30 pm
- **Subcommittee C** – meets every 3rd Tuesday of the month at 9:30 am
- **Screening Committee** – date and time to be determined

Closing: Cain thanked everyone thanked everyone for a good meeting.

Next meeting will be the monthly teleconference on January 19, 2011 at 2:30 pm.



**Taxpayer Advocacy Panel (TAP)
Area 2 Committee
Meeting Minutes
Wednesday, November 17, 2010**

Designated Federal Official

Tina Juncewicz, Designated Federal Official

Attendance

David Cain
Raymond Boyle
Seth Flanders
Frances Johnson
J. Rodger Lees
Theresa Matthews
Louise McAulay
Ernest Miller
Mary Jean Potenzzone, Chair
Michael Silva
Donald Thomas, Vice Chair

Absent

Audrey Child-Tomie
Andrew Feng
Dick Grzebinski
Edward Johnson
Robert Patterson
Connie Sharpe
Erica Webber

Guest(s) Present

Terri Darko
Walter Webster

Staff

Marianne Ayala, TAP Program Analyst
Anita Fields, TAP Program Secretary
Nancy Ferree, TAP Program Manager
Meredith Odom, TAP Analyst New York
Audrey Jenkins, TAP Analyst New York
Louis, Morizio, TAP Program Manager, New York

Welcome

Mary Jean Potenzzone welcomed everyone to the call. Nancy Ferree thanked the retiring panel members for their three years they spent with TAP. Louise McAulay said that she enjoyed her three years and it was a great experience. Potenzzone echoed Ferree's comments.

Potenzzone discussed the TAP realignment with the staff. She informed them that the New Jersey members will now be part of Area 1. Ferree also announced that Area 2 is also moving from the support of the Florida staff to the Brooklyn, New York staff. Louis Morizio, the TAP manager in New York introduced himself and his staff.

Roll Call

Anita Fields completed roll call and quorum was met.



Review of Meeting Minutes

The minutes for October are approved by consensus, with suggested changes.

Joint Committee (JC) Report

Potenzzone gave a brief overview of the JC Committee meeting.

- TAP realignment, Area 2 is moving to the support of the New York office.
- There was 24 issues reviewed, Area 2 had 7, four were elevated, One was rejected and two was sent back to rework.
- There will be a new committee, SBSE—Correspondence Exam Project Committee

Ferree announced that all new/returning members will be receiving an email asking what project committee they want to work on for this year.

January 2010 Meeting

Ayala shared that every January we have an administrative meeting, because we are unable to meet the time frame for the federal register. We would like to decide on a date for January's meeting in advance. This way we can meet the deadline for the federal register and have an official meeting instead of an administrative meeting. If we use the same type of schedule that we currently use, this is the third Wednesday of the month. Then it would be January 20, 2011. The committee agreed by consensus to the date of the January 20 date.

IRS Response

TAP ID #16745, Taxpayer Copy of Lien Release—unfortunately, this issue was rejected by the IRS. Ayala posted the response to the recommendation to TAP Space to remind everyone about the issue. This recommendation was to have proper mailing of the federal tax lien release to the taxpayer. The committee recommended the procedures to be changed to have fewer complications, so the taxpayer can request a copy. The IRS responded that they already have a process in place. Potenzzone asked if the committee can respond. The IRS does not comply with the process. Potenzzone said that she will write the response back to the Program Owners. Ayala will post on TAP Space in discussion room for feedback.

TAP ID #16751, IRS Telephone Calls to Taxpayers for Field Examinations—the recommendation for this issue was to have written communication, instead of having a tax examiner call to schedule an appointment. The IRS rejected this issue because there are advantages of using telephone calls to schedule tax examinations. The response is on TAP Space and everyone can read the list of advantages.

Ferree suggested that the members table this issue and have them go on TAP Space and review the IRS response. The committee agreed by consensus.

Subcommittee Report Out

Team A –Donald Thomas made the following report: Screening Committee (SC)

- **TAP ID # 18593, (SC), Internet (Email) Communication for International Taxpayers** – Thomas said that the subcommittee recommends dropping this issue, because the IRS has made it clear that they will not use email communication because of the many email scams out there.
- **TAP ID # 17851, Easier Method to Obtain CAF # 17854, Easier to Process an Electronic Confirmation and Issue** –Thomas reported that these two issues are divided into subcommittees and he recommend working together with Rodger Lees and his subcommittee work these issues during the annual meeting.
- **TAP ID #18803, (SC), SERP 72-T Account**—The subcommittee is recommends working this issue and be assigned to Team A, because Potenzzone has already drafted some information on this issue.



The committee agreed by consensus with Team A's recommendations to accept TAP ID #18803 and drop TAP ID #18593.

Team B—Ray Boyle made the following report:

- **TAP ID #17239, PDF Fill-in**—Boyle stated the subcommittee is still working on this issue. There is no new information. David Cain said that he has done some research on this issue and is ready to go. Cain will place information on a referral form and send to Ayala.
- **TAP ID #18272, (SC), SAMSNET Down**—the subcommittee recommends not working because it was a one-time issue.
- **TAP ID #18787, (SC), Continuation of Form 8109 coupon payments**—the subcommittee felt there was some confusion because the IRM and the IRS New Release contradict each other. The committee recommends holding and place in the parking lot to watch for future clarification. If the research is correct, this will be a good issue to work.
- **TAP ID #18843, (SC), First Time Home Buyers Credit Time Frame**—the subcommittee recommends not working this issue because it is a dead issue and its short term in nature and can be compounded by many issues.

The committee agreed by consensus with Team B's recommendations to not work TAP ID #18272 and TAP ID #18843 and place TAP ID #18787 in parking lot.

Team C – Frances Johnson made the following report:

- **TAP ID # 16785, Consent to Assess (Letter 2626C)**

Johnson reported that she spoke to the CPA that sent in the issue and based on the clarification, the subcommittee recommends dropping this issue. Although there is a tracking issue, Area 7 has already sent a recommendation to the IRS, Issue # 17277. Johnson suggests sending a letter to the CPA explaining the situation and decision of Area 2.

- **TAP ID #18594, (SC), Toll-free Line Menu**—due to the complexity of the toll-free menu, the subcommittee recommend not working this issue because that is handle by certain calls that come into the call site and reviewed by IRS Executives who then recommend changes.
- **TAP ID #18801, (SC), State Withholding Info Needed**—when taxpayers or practitioners request a wage and income statement from the IRS all the information except the state withholding is included in the transcript. The practitioner wants this information included. Area 4 in Issue #16727 addressed the problem and asked that the SSN send the state withholding to the IRS. This issue appears to be a duplication of efforts and therefore the subcommittee recommends not working the issue.

The committee agreed by consensus with Team C's recommendations to drop TAP ID #16785, TAP ID #18594 and TAP ID #18801.

Screening Subcommittee's Review of New Issues

Ayala noticed that we were running short on time, and recommended to the committee tabling the discussion of the new issues to discuss during the Annual Meeting. Thomas agreed.

The committee agreed by consensus to this recommendation.

Annual Meeting

Ayala asked who was interested in being Chair or Vice Chair for the upcoming year. If anyone is interested send Ayala an email indicating their interest. Also, if anyone is interested in being a mentor send Ayala an email on that as well.

Outreach

Ayala reported that the outreach is posted on TAP Space and if anyone has questions just send her an email.

Public Input



None

Closing Remarks

Potenzzone stated that we really need volunteers for the mentoring program. Based on the SWOT analysis the new members feel that it is important and TAP really wants this to work this year. Please consider it and send your name to Ayala.

Potenzzone closed by saying that she thanks everyone for their participation and work this year.

The next meeting is a scheduled December 7, 2010 in Washington, DC 10:45-5:00pm EST.



**Taxpayer Advocacy Panel (TAP)
Area 2 Committee
Meeting Minutes
Wednesday, October 20, 2010**

Designated Federal Official

Tina Juncewicz, Designated Federal Official

Attendance

Raymond Boyle
David Cain
Andrew Feng
Seth Flanders
Dick Grzebinski
Frances Johnson
John Lees
Theresa Matthews
Ernest Miller
Mary Jean Potenzzone, Chair
Connie Sharpe
Michael Silva
Donald Thomas, Vice Chair
Erica Webber

Absent

Audrey Child-Tomie
Edward Johnson
Louise McAulay
Robert Patterson

Guest(s) Present

Jose Martinez

Staff

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

Welcome

Mary Jean Potenzzone welcomed everyone to the call.

Roll Call

Anita Fields completed roll call and quorum was met.

Review of Meeting Minutes

The minutes for September are approved by consensus.

Joint Committee (JC) Report

Potenzzone gave a brief recap of the JC meeting. She began by saying that the JC approved approx. 15 Area issues and a several Project Committee projects and issues. You can find them on TAP Space under the JC meeting minutes.

TAP has a new vendor Weber Shandwick to create a new website to replace TAP Space.

Communications is proposing that TAP get a new logo. Potenzzone stated the she feels the new website is going to be very exciting and easier to maneuver.



The correspondence exam task force is going well thus far. The Task Force is preparing a position paper to present to the JC in February.

Sabby Jonathon sent an email out discussing the meeting he had in Washington with the Deputy Commissioner. They have offered to work closely with the Correspondence Exam Task Force and they will assign a liaison which will make the Task Force's job easier. The JC minutes are available on TAP Space if you want to read more.

Issues ready to Elevate

Ayala reported the status of the following issues:

TAP ID #16718, Timely Acknowledgement of Receiving Taxpayer Submissions by IRS—this issue encourages the IRS to develop a short and simple reply letter acknowledging the receipt of information submitted to the IRS.

TAP ID #17932, Back Year Returns for Non-filers—this issue has to do with the fact that when late year returns are filed, taxpayers don't know where to send them. Recommend having a single location where all back year returns are handled. David Cain suggested that wherever you send your current year returns to, you should also send the past year returns.

TAP ID #17154, Systemic Reminder for Collection Hold—Andrew Feng shared that this issue is recommending a systemic improvement, by placing a pop-up reminder in the IRS account system to avoid human error. This would remind the employee to input the collection hold before finishing the inquiry.

The committee agreed by consensus to elevate to the JC.

Subcommittee Report Out

Team A –Donald Thomas made the following report:

- **TAP ID # 17081, 1040EZ Instructions Book – No Phone Numbers in Front** – Thomas reported that this issue is completed. He stated that the subcommittee didn't have it ready to elevate to JC this month due to recommended changes. Thomas will post again on TAP Space to solicit for comments again.
- **TAP ID # 17854, Easier to Process an Electronic Confirmation** –Thomas reported that they don't have any current status on this issue. He stated that the subcommittee is still working on it. He stated that once he received additional information he will post to TAP Space.

Team B—Ray Boyle made the following report: Boyle reported that, Team B still has one issue working.

TAP ID #17239, PDF Fill-in—Boyle stated the subcommittee will be discussing this today after this conference call. He shared that they received favorable response from the SME, that they are willing to work with some suggestions. Boyle stated that this issue should be ready by the next meeting.

Team C – Ernest Miller made the following report:

- **TAP ID # 16785, Consent to Assess (Letter 2626C)**

Johnson reported that the problem is not with the Correspondence Letter 2626C. Ayala shared the phone number of the submitter, Johnson had the opportunity to speak with her and she gave Johnson more information as well as send copies of interim letters. It seems that the problem is with Campus Correspondence Examinations.

David Cain asked if they verified whether or not they send registered letters to the IRS. Ayala reminded Johnson to compare to earlier information sent.



Frances Johnson talked to Ayala about the possibility of Team C acquiring Issue # 17932, Addresses for Submissions of back year returns for non-filers. Ayala said that she has that listed and they are okay to work the issue.

Screening Subcommittee's Review of New Issues

TAP ID # 17855, CP 2000 Notice—this issue deals with the CP 2000 Notice. The taxpayer feels that the CP 2000 Notice is geared toward low-income taxpayers and not middle to upper class. Thomas researched this issue and didn't see anything that showed that this form was designed for low-income taxpayers only. The screening subcommittee recommends not working this issue.

TAP ID # 17856, Form 1040 EZ & Form 1040V mailing address— The taxpayer felt that the mailing address for both forms, should be the same. This was designed to speed up and sort the mail. The screening committee recommends dropping this issue, because regardless of where mailed the return will be processed.

The committee agreed by consensus to the screening committee's recommendation.

TAP ID # 17858, e-postcards for Exempts—this was entered by a TAP member. They felt that TAP information should be shared on form 911. The Screening Committee reviewed this issue and recommended not working, because the committee feels that placing the number on the Form 911 would only confuse taxpayers more. Connie Sharpe gave more details on the issue and the chair of the Screening Committee reminded Sharpe that she was extended an invitation to be on the last Screening Committee call to submit additional information or argue her case for working the issue. He extended another invitation to Sharpe to participate on the next subcommittee call. The subcommittee recommends placing the issue on hold until next month's call to give Sharpe the opportunity to discuss the issue further.

The committee agreed by consensus to the screening committee's recommendation.

TAP ID # 17987, Processing of the First Time Home Buyers Credit—The taxpayer expressed that he was experiencing a bit of delay in getting the form processed for the credit. Ayala did some research on why the delay and Thomas followed other information on the Inspector General Site. They sited a lot of fraud with the first time homebuyer credit. When fraud is involved it is going to cause a severe delay.

David Cain stated that for first time homebuyer credit, you have to submit a paper return and not file electronically and it will take approx. 60 days to process. He believed that the IRS didn't expect to get 50 different State real estate closing statements. He feels just like any other new process it takes time to get everything succinct. He feels the IRS is just now getting their arms around the situation and feels the issue shouldn't be worked.

The committee discussed the issue and decided by consensus not to work the issue.

TAP ID # 18166, Claim Gambling Loses Without Itemizing—The taxpayer submitted this issue for the 1040EZ, it was voted on last month in the full committee and didn't concur with adding a particular line on the 1040EZ to claim gambling loses. Now that same taxpayer wants to add that same line to the 1040A and basically, the committee came to the same conclusion. The subcommittee recommends not working this issue.

The committee agreed by consensus to the screening committee's recommendation.

Assignment of New Issues

Ayala stated, since we have dropped many of the new issues, she would like to suggest assigning 3 issues to each subcommittee to review and provide a screening recommendation. She will assign them as they show up on queue and email them out to everyone.

The committee agreed by consensus to Ayala's recommendation.



She will assign two new issues to each committee to each subcommittee as they come in.

TAP ID #17854, *Easier Process to Obtain Election Confirmations* is assigned to Team A.

Annual Meeting

Travel—Anita discussed completing travel request forms and sending them in soon. Ayala reminded everyone that during the Annual Meeting that we vote for chair and vice chair of Area 2. If you are interested in running, please put together a short bio. If anyone have any questions please contact Ayala. Also, keep in mind that if you are selected, be prepared to stay an extra day for Chair Training. Ayala asked that if anyone is interested in being a mentor send her an email, so that she can link you with the new mentor program.

Public Input

None

Closing Remarks

Potenzzone thanked everyone for attending and participating in the meeting and thinks it was a very good meeting. She says she looks forward to speaking to everyone next month.

The next meeting is a scheduled November 17, 2010.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, 11/17/2010.



**Taxpayer Advocacy Panel (TAP)
Area 2 Committee
Meeting Minutes
Wednesday, September 15, 2010**

Designated Federal Official

Tina Juncewicz, Designated Federal Official

Attendance

Raymond Boyle
David Cain
Audrey Child-Tomie
Andrew Feng
Seth Flanders
Dick Grzebinski
Frances Johnson
John Lees
Theresa Matthews
Louise McAulay
Ernest Miller
Mary Jean Potenzzone, Chair
Connie Sharpe
Michael Silva
Donald Thomas, Vice Chair
Erica Webber

Absent

Edward Johnson
Robert Patterson

Guest(s) Present

Jose Martinez
Basha McCrumb
Terri Darko
Theresa Brion

Staff

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

Welcome

Mary Jean Potenzzone welcomed everyone to the call. She also introduced our new member Michael Silva and asked him to give a brief description of himself. She also asked Terri Darko a program analyst in the Washington, DC TAS office to give a brief description of herself and what her occupation. Marianne Ayala informed everyone that Patricia Davis resigned due to other personal commitments.

Roll Call

Anita Fields completed roll call and quorum was met.

Review of Meeting Minutes

The minutes for August are approved by consensus.



Joint Committee (JC) Report

Potenzzone gave a brief recap of the JC meeting.

TAP has realigned along with TAS. TAP is not going to nine areas, but they will even out the committees.

All issues that went before the JC got approved. Area 2 had an issue approved for IRS elevation. The issue was Correction of IRS Records.

The Annual report is in its finishing stages.

Completed Projects

Ready to Elevate to JC

The following referrals were placed on TAP Space for everyone to review and Potenzzone would like to get a consensus to elevate to JC QR. Connie Sharpe agreed to make grammatical corrections and send to Potenzzone. The issues are:

TAP ID #16627, E-Service Password Expiration

TAP ID #16784, Notice Errors

TAP ID #16842, Third Party Designee Extension

TAP ID #17690, Revocation of S Corp Regulation

The committee agreed by consensus to elevate to the Joint Committee.

Status of Already Elevated

Ayala reported the status of the following issues:

TAP ID #16636, Estimated Tax Annual Mailing—this issue is in JC QR

TAP ID #16726, Telephone Numbers on Information Forms—this is in JC QR

TAP ID #16745, Taxpayer Copy of Lien Release—this has been elevated and waiting for IRS response.

TAP ID #16750, Correction of IRS records—accepted by JC and elevated to the IRS.

TAP ID #16751, IRS Telephone Calls to Taxpayers for Field Examinations—elevated to IRS, waiting on IRS response

Subcommittee Report Out

Team A –Donald Thomas made the following report:

- **TAP ID # 16782, ID Theft – IRS Taking A Long Time to Investigate** –Thomas recommend dropping this issue. The IRS has developed a unit that specializes in ID Theft. There was a form developed for people to report ID Theft. The committee agrees with the recommendation and consensus was met to drop the issue.
- **TAP ID # 17081, 1040EZ Instructions Book – No Phone Numbers in Front**– Thomas placed this issue on the TAP Space discussion thread. There were a lot of responses and he just hasn't had a chance to read them yet. Thomas stated that this is a working document and he will incorporate all comments in the final write-up. He wants to include, not just make the telephone number easier to find in the 1040EZ instruction booklet, but also the 1040 and 1040A instruction booklet as well. Thomas will try to have this ready for next month's meeting.

Sharpe suggested that the analyst research when the publication is going to be finalized before they put this off for another month. If there is still enough time to get this in before the deadline, then we should push forward because it is a good suggestion.

The Chair informed Sharpe that they were not putting this off just that it has to go through the process. Ayala informed that everything that's done has to be in accordance with FACA guidelines.

Team B—Ray Boyle made the following report: Boyle reported that team B has a couple things going on and the subcommittee is having another call today.



- **TAP ID # 16741, *Back-up Withholding Notification*** – Boyle said that the subcommittee recommends dropping this issue, because they feel there is a method already in place for the taxpayer to ask the IRS for determinations. The committee agrees with the recommendation and consensus was met to drop the issue.

TAP ID # 17154, *Notice Holds* – Boyle reported that they received additional information. The subcommittee will write the issue up and present to the full committee.

TAP ID #17239, *PDF Fill-in*—Boyle stated that they are currently working on this issue. David Cain asked Marianne to contact a SME if they are going to extend the 1040 to three pages. If that is true, Cain feels that the subcommittee will be spinning their wheels to try to update something that is outdated. Ayala shared that Nancy Ferree sent an email stating that there is enough information to write a referral that the subcommittee already have. The subcommittee will discuss further on their call.

Team C – Ernest Miller made the following report:

- **TAP ID # 16718, *IRS Acknowledgement of Submissions***

Ayala sent a follow-up to Patterson on the final draft; she asked if he was going to be implementing the changes that the QR recommended.

- **TAP ID # 16785, *Consent to Assess (Letter 2626C)***

Johnson reported that the subcommittee is still trying to get more information from the submitter. Upon reviewing the issue, there is not a problem with the letter 2626C, but rather with the submitter, CP 2000 and the Letter 2626C. Ayala is still waiting on information from the practitioner.

Frances Johnson talked to Ayala about the possibility of Team C acquiring Issue # 17932, Addresses for Submissions of back year returns for non-filers. Ayala said that she has that listed and they are okay to work the issue.

Screening Subcommittee’s Review of New Issues

TAP ID # 17849, *Notes on the Re-characterizations of IRAs*— this issue deals with a taxpayer’s complaint that if you re-characterized your IRA you have to file a paper return. The screening committee reviewed the issue and recommend dropping the issue because the re-characterization will allow you to file the attachment electronically. There was a discussion on this topic, and the recommendation is still to drop the issue.

TAP ID # 17851, *Easier Method to Obtain CAF#*—this issue deals with a taxpayer having a difficult time obtaining CAF #. The screening committee reviewed this issue and recommend placing this on hold. During research it found that the IRS would not process incomplete Form 2848’s. Incomplete forms could be a reason for problems by taxpayers. Being the alert cited is relatively new and it does affect the IRM significantly; Thomas did a search of the IRS website and I queried ‘Form 2848 Alert’ and I got nothing related to this alert in the query. I would like to suggest this change should be publicized on the IRS website via an ‘Internal Revenue Bulletin’.submitting an application, if they complete the form incorrectly the form will not be processed at all. The screening committee recommends working and reframing the issue to say that the IRS will should make a better effort when they change their processing terms or platforms that they make the taxpayer better aware of it.

Frances Johnson, David Cain and Connie Sharp had some additional discussions on this issue. Thomas stated that the screening committee was going in the direction of reframing the issue to get the IRS to make the taxpayers aware of processing changes. Johnson suggested changing the title.



The screening committee suggested holding this issue and discuss again next month. Thomas asked the Johnson, Cain and Sharpe to send him their input on the topic.

The committee agreed by consensus to the screening committee’s recommendation.

TAP ID # 17853, *Mention TAP on Form and Publication*—this was entered by a TAP member. They felt that TAP information should be shared on form 911. The screening committee reviewed this issue and recommend not working, because the committee feels that placing the number on the Form 911 would only confuse taxpayers more.

The committee agreed by consensus to the screening committee’s recommendation.

TAP ID # 17854, *Easier Process to Obtain Election Confirmations*—this issue deals with developing an easier way to obtain election confirmations. The screening committee reviewed this issue and recommends working. The committee wants to attempt and address the IRS’s plan on web-based services as the main focus here to include issues such as web-based election confirmations. Other ways of doing so, after research were not feasible options.

The committee discussed the issue and decided by consensus not to work the issue.

TAP ID # 17220, *IRS Delay in making information available*—this was a hold over from the last screening committee. It dealt with the 3/23 date for availability on the website to check the \$ 250 Economic Recovery Payments. I warned about this in January when clients told practitioners that they did not remember receiving a check (which was obvious because they were direct deposited). Then the IRS told everyone to call SSA. Now that millions of tax returns have been filed incorrectly (by taxpayers, not by practitioners), the IRS is finally setting up a call center next Monday (which no one will be able to get thru to), and a website on 3/23.

After the research was complete, the screening recommends not working because this special credit has expired and this recovery payment tracker may be soon a relic of the past.

The committee agreed by consensus to the screening committee’s recommendation.

Assignment of New Issues

TAP ID #17851, *Easier Method to Obtain CAF#* is now being placed on hold therefore will not be assigned this month.

TAP ID #17854, *Easier Process to Obtain Election Confirmations* is assigned to Team A.

Annual Meeting

Ayala just reminded everyone to set aside December 5-10 for the Annual Meeting this year. The request for travel arrangements will come out around the end of October. Potenzone shared that it is very important for everyone to attend the meeting.

Public Input

Terri Darko from the Taxpayer Advocate Service shared that she agreed with not working the Issue 17853, because of the confusion it would cause.

Closing Remarks

Potenzone thanked everyone for attending and participating in the meeting. She says she looks forward to speaking to everyone on the 20th.



The next meeting is a scheduled October 20, 2010.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, October 20, 2010.



**Taxpayer Advocacy Panel (TAP)
Area 2 Committee
Meeting Minutes
Wednesday, August 18, 2010**

Designated Federal Official

Tina Juncewicz, Designated Federal Official

Attendance

Raymond Boyle
David Cain
Patricia Davis
Andrew Feng
Seth Flanders
Frances Johnson
John Lees
Ernest Miller
Robert Patterson
Mary Jean Potenzzone, Chair
Connie Sharpe
Donald Thomas, Vice Chair
Erica Webber

Absent

Audrey Child-Tomie
Dick Grzebinski
Edward Johnson
Theresa Matthews
Louise McAulay

Guest(s) Present

Kimberly Brown
Basha McCrumb

Staff

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

Welcome

Donald Thomas welcomed everyone to the meeting.

Roll Call

Anita Fields completed roll call and quorum was met.

Review of Meeting Minutes

The minutes for June and July are approved by consensus.

Joint Committee Report

Mary Jean Potenzzone reported that there was no JC meeting since the face-to-face. There are no additional updates until next month.

Elevated Issues

Marianne Ayala reported that Area 2 currently have 3 issues in the Joint Committee Quality Review (QR). The issues are TAP Issue # 16636, Estimated Tax Annual Mailing, TAP Issue #16726, Telephone



Numbers on Information Forms, and TAP Issue #16783, Masking of SSN in IRS Correspondence. For the month of August there is currently one issue that will be on the Joint Committee Agenda, Issue # 16750, Correction of IRS records. There are currently four issues in the Area 2 QR. These issues are: TAP Issue #16627, E-service password expiration, TAP Issue #16784, Notice Errors, TAP Issue #16842, Third Party Designee, and TAP Issue #16790, Change of S Corp regulation. These four issues will be on next month's agenda for the full committee to review.

Area 2 finally received their first response from the IRS for Issue 16721, Request to Speak to a Specific IRS Employee. The IRS accepted the statement and it has already been implemented. The recommendation was a request to put a statement on the IRS.gov website under contact us to say: Please be aware that once you conclude your discussion, our system will not permit you to return to your original responder.

There was a second part to that issue. It was a script that the Joint Committee wanted the IRS to include, when a taxpayer would call the call site, and the employee is about to conclude the call for them to say the same statement that is on the website. Ayala sent an email to the database analyst, and she requested that the program owners respond to that one as well. We are still waiting on an answer.

Thomas thanked Frances Johnson for her work on Issue 16721. He stated that she was very diligent in getting this issue pushed through.

Subcommittee Report Out

Team A –Donald Thomas made the following report:

- **TAP ID # 16782, ID Theft – IRS Taking A Long Time to Investigate** – This issue is still being reviewed. There should be an update before the next full committee call.
- **TAP ID # 17081, 1040EZ Instructions Book – No Phone Numbers in Front**– Thomas already written up a draft on what he would like the response to be for the Joint Committee Review. He will send that to Joint Committee the later part of this month for review.

Team B—Ray Boyle made the following report: Boyle reported that the members of team B are Ray Boyle, Seth Flanders, David Cain, Andrew Feng, and Patricia Davis. Teams B have two issues and they have a subcommittee call today immediately following this call.

- **TAP ID # 16741, Back-up Withholding Notification** – Seth Flanders researched this issue and recommends dropping. The subcommittee will discuss today on their call.
- **TAP ID # 17154, Notice Holds** – Andrew Feng recommends continuing working on this issue and the subcommittee will discuss on their call and finalize.

Boyle stated that Team B will finalize both issues after today's phone call and that will give the team one issue they will continue to work. When the committee distributes new issues Team B can take another issue.

Team C – Robert Patterson the following report:

- **TAP ID # 16718, IRS Acknowledgement of Submissions**

The team is currently working on their draft to the whole committee and will probably have that complete next month.

- **TAP ID # 16785, Consent to Assess (Letter 2626C)**



This issue is dealing getting some questions answers on Form 2628C. Once that is complete the team will know whether they will move forward or not.

Johnson added that Letter 2626C is a correspondex letter. She is on the Notice Committee who is dealing with correspondex letters. The IRS has sent of a new office, Office of Taxpayer Correspondence, headed by Jodi Patterson. They are currently working on correspondex letters. Johnson suggested contacting Jodi or Jim Cesarano for information on Issue 16785.

Ayala will contact them and get the answer for the issue.

The committee discussed what correspondex letters are and how they come about. Johnson suggested that Patterson contact one of the members from Area 7. They did a beautiful expose of the background and research analysis, which may be helpful with his referral for Issue 16718. Potenzone shared the person to contact is Gary Iskowitz.

Potenzone informed Area 2 that since the JC has created a Task Force on IRS Correspondence Audits, of which she is the Chair; all Correspondence Audit issues should continue to be worked by the Areas in which they arose. However any questions or clarifications raised on these types of issues should go through the Task Force and no one on TAP, including staff, should to contact the IRS directly per an agreement made by the National Advocate's Office and the IRS on behalf of all of TAP.

Screening Subcommittee's Review of New Issues

TAP ID # 17220, IRS Delay in making information available—this is a two part issue. First part deals with a taxpayer who claims that the clergy reporting form was available in time to file his tax return on time. The second part of the issue dealt with the available of the website that lets you know whether you received the \$250 economic stimulus payment from the IRS. The screening subcommittee reviewed this issue and recommends not working this issue. On the first part of the issue, initial research the only form found that dealt directly with the clergy was the 4361. The revision date was November 2007. The subcommittee is uncertain what the taxpayer meant by the clergy form. With the second part of the issue, the stimulus payment was a one time credit and as it stands now, Congress has no plans to renew. The taxpayer left no contact information for the committee to follow-up.

Johnson informed Thomas that the credit is still available to claim in 2010 on the 1040. Thomas stated that according to his research it expired. This was dated June 2010. Ayala will verify all information.

The committee agreed to place this issue on hold until next month by consensus.

TAP ID # 17221, Rental property reporting—The IRS instructions are confusing when it comes to reporting on rental property owned by more than one person. The screening subcommittee reviewed this issue and recommends not working. It is the belief of the subcommittee that the taxpayer does not understand the various types of business entities. Also the taxpayer did not completely review the information in Publication 527.

David Cain shared that the publication changed approximately three years ago. Now there is no longer a requirement for husband and wife to do a partnership return.

The committee agreed by consensus to the screening committee's recommendation.

TAP ID # 17259, 1040 Fill-able PDF—a taxpayer submitted this comment via the website: "I prepared my 1040 with a fill-able PDF. There is no field for entering "SCH \$x.xx" to the side on line 7, and I forgot to handwrite it after printing the form. Perhaps a fill-able field for this could be added in



future versions of the 1040/A/EZ PDF." The screening subcommittee reviewed this issue and recommends working.

The committee agreed by consensus to the screening committee's recommendation.

TAP ID # 17260, 1040 Table of Contents—a taxpayer submitted two suggestions via the TAP website. 1). Place the Table of Contents in the BEGINNING of the 1040 booklet; that is where people over their lifetimes of reading expect it to be. This is a TRANSFER of LEARNING. 2). Place What's New directly after the Table of Contents so that people can read it and efficiently get started. The screening committee reviewed this issue and recommends working.

The committee discussed the issue and decided by consensus not to work the issue.

TAP ID # 17715, Incorrect Information on CP 12M—The taxpayer claims that the IRS had incorrect information on the toll-free line when he received the CP 12M. Thomas obtained the form and called the telephone number and he did not find anything that supports the problems that the taxpayer says he had. The screening committee reviewed this issue and recommends not working.

The committee agreed by consensus to the screening committee's recommendation.

Boyle asked if there was an issue placed on hold based on something that would be asked on the Identity Theft Issue. Ayala shared that Potenzzone is going to speak with the JC on that, but they have not had a meeting yet.

Assignment of New Issues

TAP ID #16259, 1040 fill-able PDF is assigned to Team B. The committee discussed whether to assign new issues between monthly teleconference calls. The committees agreed by consensus that if a team wants to work an issue in new status they will screen it and make the recommendation to the full committee on the following monthly call.

Public Input

None.

Closing Remarks

Thomas thanked everyone for attending the meeting. Potenzzone congratulated Thomas on running a successful meeting. Thomas congratulated Johnson for her persistence on Issue 16721. Meeting adjourned.

The next meeting is a scheduled September 15, 2010.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, September 15, 2010.



**Taxpayer Advocacy Panel (TAP)
Area 2 Committee
Meeting Minutes
Wednesday, July 21, 2010**

Designated Federal Official

Tina Junczewicz, Designated Federal Official

Attendance

Raymond Boyle
David Cain
Audrey Child-Tomie
Patricia Davis
Andrew Feng
Seth Flanders
Dick Grzebinski
Frances Johnson
Theresa Matthews
Louise McAulay
Robert Patterson
Mary Jean Potenzzone
Connie Sharpe
Donald Thomas

Absent

Edward Johnson
John Lees
Ernest Miller
Erica Webber

Guest(s) Present

Jose Martinez, NJ Alternate
Michael DeTergo, Prospective Member

Staff

Marianne Ayala, TAP Program Analyst

Welcome

Mary Jean Potenzzone welcomed everyone to the meeting

Roll Call

Marianne Ayala completed roll call and quorum was met.

Review of Meeting Minutes

Marianne Ayala reported that the minutes would need to be approved next month, because they were not ready.

Introduction of Guest

Jose Martinez, an alternate for New Jersey, joined the call. And Michael DeTergo, a prospective new member, also joined. Mary Jean Potenzzone thanked the guest for being on the call.

Joint Committee Report

Mary Jean Potenzzone reported that the Joint Committee (JC) face to face meeting was very productive. She thanked everyone for meeting consensus on elevating the three issues that were



posted to TAP Space, but it was not able to make the deadline to be on the JC. The JC Quality Review Team had too many issues to review for the face to face meeting. Mary Jean reminded everyone about the importance of quality in the referrals. The JC Quality Review Team has become stricter with their reviews. It was mentioned that Taxpayer Advocate Service (TAS) has realigned their map, where they went from 7 areas to 9 areas. The TAP Director informed the JC that TAP will not realign with TAS, but the areas will be configured so that each area can have about the same amount of members.

Elevated Issues

Marianne Ayala mentioned that the following issues have been elevated and are currently being reviewed by the Joint Committee Quality Review Team:

TAP ID # 16726, Telephone Numbers on Information Forms

TAP ID # 16636, Estimated Tax Annual Mailing

TAP ID # 16783, Masking of Social Security Numbers in IRS Correspondence

Subcommittee Report Out

Marianne Ayala mentioned that she had reposted the following to TAP Space:

TAP ID #17690, Change of S Corp Regulation, She reported out that comments mentioned on TAP Space indicated that the issue should be re-worked. **There were no objections, and the issue was assigned to Team C.**

TAP ID #16634, Identifying Theft Possibility—On Pre-printed Form, Marianne Ayala reminded everyone that this issue was reposted to TAP Space for discussion last month, because the wording in the referral TAP ID # 16783, *Masking of Social Security Numbers in IRS Correspondence*, contains the same recommendation that this issue (TAP ID # 16634) would contain. Frances Johnson also mentioned that many other committees have related issues. Marianne Ayala confirmed that there are other committees with similar issues. Frances Johnson recommended working this issue, by combining it with all related issues and having a task force look at this issue. Mary Jean Potenzzone indicated that she would like to mention it to the Joint Committee. **Marianne will place this in the parking lot until Mary Jean discusses it with the Joint Committee.**

Marianne Ayala also mentioned that due to resignations of Panel Members and placement of new members in the same subcommittee as there mentors, Team C has been merged into two other subcommittees. If no one objects Patricia Davis will work with Team B. Frances Johnson and Connie Sharpe will work with Team D, which will now be Team C. There were no objections.

Team A –Donald Thomas made the following report:

- **TAP ID # 16627, Telephone Numbers on Information Forms** - Donald has drafted a referral and his team is currently reviewing. After they approve the referral he will forward it along for the Area Quality Review Team.
- **TAP ID # 16782, ID Theft – IRS Taking A Long Time to Investigate** – This issue is still being reviewed.
- **TAP ID # 17081, 1040EZ Instructions Book – No Phone Numbers in Front**– This issue is still being reviewed.

Team B—Ray Boyle made the following report:

- **TAP ID # 16741, Back-up Withholding Notification** – This issue is still being reviewed.
- **TAP ID # 17154, Notice Holds** – Ray and Frances discussed similarities between this issue and TAP ID # 16784. Ray will be discussing these issues with his team.

Team C—Frances Johnson made the following report:

- **TAP ID # 16716, Correspondence Audit Practices** – Frances reported that Bob McQuiston was in contact with the person who reported this problem to him and that he was waiting for some clarification that he has not received as of today. She recommends dropping this issue and if Bob McQuiston forwards the clarification to her in the future, then the committee should revisit the issue. The rest of the committee agrees.
- **TAP ID # 16784, Notice Errors** – As previously stated Ray and Frances discussed similarities between TAP ID # 17154 and this issue. Ray will be discussing these issues with his team.
- **TAP ID # 16842, Third Party Designee Authorizations** – Frances will finish her final draft and forward it for the Area Quality Review.

Team D – Robert Patterson the following report:

- **TAP ID # 16718, IRS Acknowledgement of Submissions**

A draft proposal is almost complete. Once it's complete the full subcommittee will review and discuss, before it's sent forward to the Area Quality Review.

- **TAP ID # 16785, Consent to Assess (Letter 2626C)**

This issue is still being reviewed. A question was sent to a Subject Matter Expert this week.

Screening Subcommittee's Review of New Issues

TAP ID # >17121, Gambling Winning Losses on Same Form, The commenter would like to be able to claim Gambling Winning and Losses on Form 1040EZ and 1040A. Donald Thomas reported that the Form 1040EZ is very unlikely to be considered for such a change. He is part of the Forms and Pubs Project Committee and he was part of the subcommittee that reviewed the Form 1040 EZ. A response received from the IRS was that they were very opposed to doing anything to lengthen this form. Secondly breaking out gambling winnings and losses from an itemized deduction he feels the IRS will not favor one itemized deduction that can only be claim when using Form 1040.

The screening committee recommends dropping the issue. The rest of the committee concurs with the screening committee's recommendation.

TAP ID # 17123, Energy Credit, The taxpayer is complaining about not having a line to include the carryover the 2009 Energy Credit to the 2010 claim of the credit. Donald Thomas reported that this credit is not a carry over credit.

The screening committee recommends dropping the issue. The rest of the committee concurs with the screening committee's recommendation.

TAP ID # 17124, Contradictory Guidance, The committee read the verbiage from both publications and felt the language was not concise enough in either publication for the MFJ taxpayer to fully understand both possible filing scenarios. Congress is still out on whether to extend this credit.

The screening committee recommends working the issue. David Cain did not concur with the recommendation he believes that the committee should not invest time in this issue if the credit has not been extended as of current date. The rest of the committee agreed with David Cain. This issue is dropped.

TAP ID # 17218, Estates and Trusts Hotline, Donald Thomas reported that the committee felt the volume of calls relating to estates would not be large enough to justify adding an estate and trust hotline.

The screening committee recommends dropping the issue. The rest of the committee concurs with the screening committee's recommendation.



TAP ID # 17219, LLC interest payments, Donald Thomas reports that this issue may be due to the taxpayer not fully understanding his or her legal entity when it comes to LLCs. If the taxpayer expects to deduct mortgage interest for the LLC on his 1040 then the mortgage interest payments should be reflected in the way the mortgage company reports interest paid. If the taxpayer's EIN cannot be cross-referenced to his or her SSN then the tax returns mortgage interest paid versus mortgage interest reported may be in conflict.

The screening committee recommends dropping the issue. The rest of the committee concurs with the screening committee's recommendation.

Public Input

None

Closing Remarks

Potenzzone thanked everyone for attending the meeting.
The next meeting is a scheduled August 18, 2010.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, — August 18, 2010.



**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, June 16, 2010**

Designated Federal Official

Tina Juncewicz, Acting DFO

Attendance

Raymond Boyle
David Cain
Audrey Child-Tomie
Seth Flanders
Dick Grzebinski
Frances Johnson
Theresa Matthews
Louise McAulay
Ernest Miller
Robert Patterson
Mary Jean Potenzzone
Donald Thomas
Erica Webber

Absent

Patricia Davis
Andrew Feng
Edward Johnson
Connie Sharpe

Guest(s) Present

Jose Martinez, NJ Alternate
Basha McCrumb, DE Alternate

Staff

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

Welcome and Roll Call

Mary Jean Potenzzone welcomed everyone to the meeting and welcomed the new member Seth Flanders. She also announced that Ann Case the vice chair has resigned. She mentioned that we need a new Vice Chair and asked that if anyone is interested to place their name on TAP Space and the committee will make their vote on TAP Space.

Roll Call

Anita Fields completed roll call and quorum was met.

Review of Meeting Minutes

April and May meeting minutes were approved by consensus

Introduction of Guest

The Alternates for the following states were present: NJ and DE. Mary Jean Potenzzone thanked the guest for being on the call.



Joint Committee Report

Potenzone highlighted some points from the Joint Committee (JC) call.

- Area 2, Issue 16721—speaking with the same or specific IRS employee was elevated to the IRS.
- Another Area wanted to partner with Area 2 to work on a similar issue. Area 2 felt the issues were distinguishable. The other area chair was not happy. There was a lot of discussion whether the Joint Committee needs to change the rules concerning working similar or overlapping issues, right now; the rule now provides that if a committee wants to keep their issue, they do not have to share it. Sabby Jonathan appointed a subcommittee to consider whether that rule should be changed.
- Nina Olsen decided we would not conduct any more Town Halls.
- It was announced that a lot of correspondence audit issues keep coming up in the various committees. The way they are handled and noticed will be dealt with during the Joint Committee face-to-face meeting.
- The new issue tracking system was explained and tweaked by the communications committee.
- The annual report is ready to go, they are going to get galley and choose a cover and then it will be ready for issue.
- There will not be any more surveys we will now be doing questionnaires.
- TAP Space is going to be revised and we will like to know how you feel about TAP Space. There will be a questionnaire posted and we are encouraging everyone to go in and tell us your true feelings regarding TAP Space.

Subcommittee Report Out

Team A –Donald Thomas made the following report:

- **TAP ID # 16227, eService Password Expiration** – Donald Thomas reported that the Joint Committee referral form will be complete and sent to the Quality Review on June 20.

TAP ID # 16723, Single Member LLC Filing Schedule– Thomas reported that there is a consensus to drop this issue.

- **TAP ID # 16726, 1099, W-2s& K-1s Should Require Telephone #** - Thomas reported that a Joint Committee referral has been completed and the issue is with Quality Review.

Team B—Ray Boyle made the following report:

Issue 16792, Underpayment Penalty—the team decided to drop this issue.

Issue 16781, Central Location Information—the team decided to drop this issue. Boyle posted to TAP Space the comments that Theresa Matthews made on why the team should drop this issue.

Issue 17154, Interim Hold Letter—the team is currently working this issue and should have an update by the next meeting.

Issue 16780, VITA Software Package—the team is currently working this issue. David Cain has done considerable research on this issue. He states that the claim cannot be substantiated and the issue should be dropped. The team concurs with that recommendation and Issue 16780 is dropped.

Team C—Frances Johnson made the following report:

Issue 16721, Request to Speak to Specific IRS Employee—this issue was elevated to JC for review.

Issue 16783, Deletion of SSN—this issue has been modified and sent to the Area 2 for elevation to the JC.

Issue 16716, Correspondence Audits—the subcommittee is still working on this issue based on the new initiative in correspondence audits by Nina Olson, the National Taxpayer Advocate.

Issue 16784, Notice Errors—is a new issue that the subcommittee is working. The team requested more research.



Team D - Ernest Miller reported that the Team was not able to meet until today, before this meeting. They decided that they will work together and that they will work two issues at a time.

- **TAP ID # 16753, Receiving forms After E-filing**—Ernest Miller restated the issue. This issue is about taxpayers that qualify to use VITA services are saying they do not get notices of changes or any updates for the following year for changes. Team D recommends this issue be dropped, because the IRS has many outlets for taxpayers to receive information needed.
- **TAP ID # 17151, Kansas City IRS Group**—team D recommend dropping this issue, because there is no scam and no special IRS Group in Kansas City. It turns out that the practitioner received a call from the Automated Call Site (ACS).

All recommendations made by the subcommittees were approved by consensus.

Screening Subcommittee's Review of New Issues

TAP ID # 16741, Back-up Withholding Notification—A taxpayer stated the IRS should inform the taxpayer and all brokers, banks, mutual funds, etc. that had received an IRS notice of "back-up withholding" when the situation has been satisfied or resolved and the back-up withholding is no longer required. The screening committee reviewed this issue and recommends working this issue because early research does seem to address a formal notification of taxpayer **once "C" program** [Marianne: what is a "C" program? It should be explained.] requirements are met.

TAP ID # 16789, Telephone Number for Clarification of Tax Law— A Tax Practitioner wanted to know if the IRS has a telephone number which can be called to get clarification of Tax Law or instructions for a given tax form. The screening subcommittee reviewed this issue and recommends not working this issue; it finds the request made here is not within the scope of the intent of the practitioner hotline. Being this system is designed for low call hold and service timeframes, adding tax law questions to this program (which are longer calls) would impair the current system's ability to meet this goal.

TAP ID # 16904, Fraudulent Claim—No Way to Check—Caller suspects his 4 year old daughter is being claimed fraudulently on someone else's tax return as a dependant. He contacted the IRS and asked if she was being claimed, but the IRS said they could not tell him. Caller suggests there should be a way to check this. The screening subcommittee reviewed this issue and recommends not working this issue. The IRS is bound by the Freedom of Information Act and they cannot release taxpayer information to third parties.

TAP ID # 16982, Instructions for Address—Taxpayer states on 1040 form, for PO Boxes, instructions state enter your box number only if your post office does not deliver mail to your home. Taxpayer wants to see change to have ability to list home address and mailing address, if different. The screening subcommittee reviewed this issue and recommend not working because the instructions for the 1040 provide the taxpayer an option to use either PO Box or physical address.

TAP ID # 17081, 1040 EZ Instruction Book—No Phone Numbers in Front— Taxpayer called to suggest that on the instruction book for 1040EZ, there is no one place for contact numbers for the IRS. Taxpayer suggested this be placed after the Commissioner's statement. The screening subcommittee reviewed this issue and recommends working because phone numbers should be very visible in either the very front or last pages of this instruction.

The full committee agreed by consensus to all recommendations made by the screening subcommittee.



TAP Space Discussions

TAP ID #16613, Forms and Pubs Distribution—Ayala reported that a consensus was met on TAP Space to drop this issue.

TAP ID #16634, Identifying Theft Possibility—On Pre-printed Forms—Ayala reported that 7 members voted to work and 5 voted to drop. Ayala explained that there was a draft received by the QR team that related to this issue from Team C, which was Matching of SSN in IRS correspondence. Does the committee want to continue to consider working or drop the issue? Potenzzone suggested that Ayala post the referral form to TAP Space for review. Ayala will post entire referral form to TAP Space.[Marianne, was this ever done?

TAP ID #16842, Third Party Designee Authorization for Three Years—Ayala reported that she received 1 vote to elevate, 4 votes to re-work, and 4 votes to drop. She asked for suggestions to reach consensus on this issue. The committee discussed this issue and they agreed by consensus to re-work this issue. A subcommittee will be assigned later.

TAP ID #17690, Change of S Corp Regulation—Ayala reported that she received one re-work, two elevate, and six drop. Potenzzone explained the current regulation, which states that you have to terminate your S Corp with the office that originally issued it is a constant problem. Most of the IRS offices that originally issued S Corp status do not exist anymore. What this issue is suggesting is that the regulation is changed to state you can terminate with the office you currently file your corporate return. The committee could not reach consensus, Ayala will post to TAP Space again for another attempt to get consensus.[Marianne, has this been done?]

Outreach

There was not enough time to discuss; Ayala posted the outreach report to TAP Space for the committee to review.

Public Input

None

Closing Remarks

Potenzzone thanked everyone for attending the meeting.

The next meeting is a scheduled July 21, 2010.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus — August 18, 2010.



**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, May 19, 2010**

Designated Federal Official

Marianne Ayala, Acting DFO

Attendance

Raymond Boyle
David Cain
Audrey Child-Tomie
Patricia Davis
Dick Grzebinski
Edward Johnson
Frances Johnson
Theresa Matthews
Ernest Miller
Robert Patterson
Mary Jean Potenzzone
Connie Sharpe
Donald Thomas
Erica Webber

Absent

Ann Case
Andrew Feng
Louise McAulay
Robert McQuiston

Guest(s) Present

Jose Martinez, NJ Alternate
Seth Flanders, PA Alternate
Jim Maultsby, DC Alternate
Barbara McCrumb, DE Alternate

Staff

Marianne Ayala, TAP Program Analyst

Welcome and Roll Call

Mary Jean Potenzzone welcomed everyone to the meeting.

Roll Call

Marianne Ayala did roll call

Review of Meeting Minutes

Marianne Ayala informed everyone that the Florida office has been traveling to multiple face to face meeting this month and for this reason the minutes are not ready. They will be ready for next month's call.

Introduction of Guest

The Alternates for the following states were present: NJ, PA, DC, and DE. Mary Jean Pontenzone thanked the guest for being on the call.



Joint Committee Report

Potenzzone highlighted some points from the Joint Committee (JC) call. She reminded everyone about the TAP Chair Sabby Jonathan's quick update review. Everyone can also go to TAP Space and review the JC meeting minutes. Area 2 was able to have two proposals reviewed TAP ID # 16745, *Taxpayer Copy of Lien Release* and TAP ID # 16751, *IRS Telephone Calls Field Exam*. These two issues were sent to the IRS already. She informed everyone that Judi Nicolas; the Seattle TAP Program Manager will be acting as a Local Taxpayer Advocate (LTA) for 2 months. There was a very brief update of the Strategic Task Force; one of the things she mentioned was that they collected the SWOT analysis from everyone. But since she is part of the task force she is willing to take any late responses and incorporate in the final report.

Face to Face Recap

Mary Jean thanked everyone for coming to the face to face meeting in North Carolina. She thanked the staff and she felt that there was a great presentation of everyone. She was happy to get to know everyone while we conducted our meeting there. She really liked the idea that Marianne Ayala incorporated having the subcommittee set up changed to Team A-D. She is really excited about having all of the back logged issues assigned, so they may be moved along.

Elevated Issues Ready to Elevate

TAP ID # 16783 (5032), *Change in S Corp Regulations*

Marianne Ayala reported that this was an issue elevated back in 2008 by the Area 2 Chair Ben Chapmen. Bob McQuiston has decided to re-elevate it to the Joint Committee with guidance from Tom Walker. Mary Jean briefly explained the issue; she stated that if you have to make a selection to be a Sub S corporation, to determine that the regulations currently provide that you have to send your determination notice to the office that approved the Sub S corporation status. Some of those offices no longer exist and it's a big burden on the taxpayer to back and find those original selections even though often their attorney has them. The IRS has changed internally there position, under the form and instructions they have you send to the area were you are currently holding your 1120S. The recommendation that Bob McQuiston has wonderfully written up, suggest that they change their regulation to conform to the 1120S instruction.

Mary Jean would like to have this issue to the discussion room in TAP Space, for everyone to review and comment, so that the committee can vote on it.

TAP ID # 16842 (5455), *Third Party Designee Extension*

Marianne Ayala reported that there were difficulties elevated this issue through the JC. Some of the JC members did not agree with the issue and others felt like it was a good issue that should have been elevated not to the IRS, but to Nina Olsen the National Taxpayer Advocate (NTA), so that it may show up on her annual report. In that process, it was sent back to the Area 2 committee to be reworked. Because there was a similar issue back in 2004 that was rejected by the IRS, TAP Issue # 304-054, *Expanding Third Party Authorization Form* and its asking for the third party designee authorization to be extended to 3 years. While TAP ID 16842, is asking for the authorization to be indefinitely. Marianne Ayala will post this issue to TAP Space, because Mary Jean feels like it's a good issue to recommend but it needs additional information.

There were mixed thoughts about elevating these issues. The full committee decided to have them posted to TAP Space for discussion.

Status

TAP ID # 16721, *Request to Speak to a Specific IRS Employee* - Ayala reported that the JC QR approved the issue and it will be included in the next JC Agenda.



Subcommittee Report Out

Team A –Thomas informed everyone that each issue was divided up among each team member.

- TAP ID # 16227, *eService Password Expiration* – Erica reported that she is finalizing a draft of this issue. She will be circulating it among her team members before sending it to the Area 2 QR team.
- TAP ID # 16723, *Single Member LLC Filing Schedule* - E. Johnson reported a summary of the issue. He indicates that the issue is that on the SS-4 Form that in the original context of it there was no place to indicate whether they were a Single Member LLC or not. When he looked at the revised form and the instruction, he found that you can input that you are a Single Member LLC. And on top of that the instructions also indicate that they do not have to complete the election form if they want to accept the default that they are a disregarded organization, which makes it easier for the Single Member LLC. By coincidence he had to file one a week ago and he found it extremely simple to follow for the Single Member LLC, especially when the online form is used. He suggests that this issue is dropped. He would like to get in contact with the TAP Issue Submitter to let them know that the form has been changed.

The full committee agreed by consensus to drop the issue.

- TAP ID # 16726, *1099, W-2s& K-1s Should Require Telephone #* - Thomas has been assigned to this issue.
- TAP ID # 16782, *Potenzzone* has been assigned to this issue.

Team B – Boyle informed everyone that each issue was divided up among each team member. Following this meeting the subcommittee will meet to discuss the issues assigned to their team.

Boyle was interrupted and due to lack of time we were unable to go back to his report out.

Team C – McQuiston had taken the lead of this committee, but since he has resigned Sharpe requested a conference call to discuss these issues.

Team D - Ernest Miller reported that the Team was not able to meet until today, before this meeting. They decided that they will work together and that they will work two issues at a time.

- TAP ID # 16753, *Receiving forms After E-filing*
- TAP ID # 17151, *Kansas City IRS Group*

They will be holding another conference call to discuss these two issues.

Screening Subcommittee's Review of New Issues

TAP ID # 16600, *Child Support - Not Able to Claim*

The custodial parent generally will satisfy the dependent criteria over the non-custodial parent. To suggest a tax credit to encourage non-custodial parents to pay their child support bill is a great idea, but will require congressional approval. The Screening Committee's suggestion is to drop the issue.

The full committee agreed by consensus to drop the issue.

TAP ID # 16613, *Forms and Pubs Distribution*

The screening committee has found this issue has been vetted from two different points-of-view.



While some taxpayers complain about getting tax forms and booklets they don't need, others complain when they don't get tax forms. The rule about whether you get paper tax forms and booklets is generally determined by how you filed (paper or electronic). We suggest maybe requesting the IRS to add a small check-box to the Form 8822, which will ask taxpayers if they want paper forms and booklets sent to them when they update their address and maybe adding a small box on the 1040 with this same question as well. Screening committee decided to allow the full committee to debate whether or not we should work this issue.

There were mix thoughts about this issue. Ayala will be posting this issue to TAP Space so the committee can comment and vote.

TAP ID # 16634, *Identity Theft Possibility - On Pre-printed Forms*

Thomas reported that this appears very similar to an issue that we covered at the F2F. It dealt with SSNs appearing on IRS correspondence. He believes some felt that the last four of the SSN should be all that is required. He's in favor of this but we also worked an issue last year were taxpayers got upset about not getting pre-printed estimated tax payments. Open to committee suggestions. Another area has already elevated a similar issue TAP ID # 16737, *Do not list SSN's on Levy due to ID thefts*. The status is "Elevated to IRS, Awaiting Response".

The committee agreed on placing this issue in the parking lot (hold) until the IRS responds to TAP ID # 16737.

TAP ID # 16788, *Telephone Assistor*

The screening committee feels this problem is more of an issue with the taxpayer and/or his representatives filling out the F.2848 incorrectly then with the IRS. The screening committee feels that this issue should be not be worked.

The full committee agreed by consensus to drop the issue.

Outreach

Since there was no extra time Marianne Ayala informed everyone that she will post the outreach report and comments to TAP Space for everyone to view.

Public Input

None

Closing Remarks

Potenzzone requested volunteers for the Quality Review Team to take Bob McQuiston's place on the team. She will be part of the team. Bob Patterson and Frances Johnson have already been on the team. There were no volunteers. Potenzzone thanked everyone for attending the meeting.

The next meeting is a scheduled June 16, 2010.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, June 16, 2010.



**Taxpayer Advocacy Panel
Area 2 Committee Face to Face
Meeting Minutes
Thursday, April 29-30, 2010**

Designated Federal Official

Tina Juncewicz, DFO

Attendance

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

Absent

Ann Case
Louise McAulay
Robert Patterson

Guest(s) Present

None

Staff

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

Welcome and Roll Call

Mary Jean Potenzzone and Nancy Ferree welcomed everyone to the meeting. They both thanked everyone for attending. Ferree congratulated Potenzzone and Bob McQuiston for the two issues that went before the Joint Committee (JC).

Shawn Collins also welcomed everyone to the meeting as well. She informed the committee that she plans to attend all face to face meetings this year and TAP is also going to attend all Tax Forums. She thanked everyone for the volunteerism. Collins shared that Gary Isowitz was on Regis and Kelly and gave a plug for TAP. She let everyone know that as of today, we have 400 final applications and 600 draft applications. We are hoping to get those finalized before tomorrow. Marianne Ayala introduced herself to the group and welcomed all new members.

Potenzzone thanked McQuiston for working hard on getting those issues processed and elevated.



Joint Committee Call

Potenzzone shared that there were four Project Committee Issues approved, eight for Area 7, two for Area 2, one Area 5 and one for Area 1. The 2009 Annual Report is going well, there will be a draft released by the end of the month. Everyone needs to get there bio's on TAPSpace along with a picture. The strategic planning committee has created a Strength, Weakness, Opportunities and Threats (SWOT) survey and would like everyone to complete the survey and submit it. The deadline to submit is May 17th.

Review of Meeting Minutes

The committee approved March meeting minutes by consensus.

Elevated Issues

Ready to Elevate

Issue 16721 (5915)—Request to speak to a Specific IRS employee—this issue ready to be elevated to the JC. Frances Johnson informed that this issue was originally dropped because of the phone tree that the IRS uses. Johnson recommends the IRS add something to their website explaining to the taxpayers that they cannot speak to the same employee each time they call back about the same issue. The committee discussed this issue and agreed by consensus to elevate to the JC with some adjustment to the proposed solution with the wording the committee would like to see on the website.

Issue 16750 (5505)—Failure to File Penalty Abatement Process—this issue is ready to be elevated to the JC. Donald Thomas gave the background on this issue. Thomas and his subcommittee propose that the IRS amend the procedures for penalty abatement if the return was filed timely, but processed by the IRS late. The proposal is to not only waive the penalty, but also correct the record. The committee agreed by consensus to elevate to the JC.

Status of Elevated Issues

TAP ID 16745, *Taxpayer Copy of Lien Release* & TAP ID 16751, *Telephone Calls to Taxpayers for Field Examinations* – Ayala informed everyone that these issues were accepted by the JC and it has been elevated to the IRS for Consideration.

IRS Response 209-5359, *IRS Correspondence Reply Envelope* – Ayala informed everyone that a decision was needed for the 2009 Annual Report to be completed, after discussing this with the subcommittee that worked this issue and the TAP National Office staff, this issue will be labeled as "Under IRS Consideration". Ayala advised everyone that we will continue to follow up on this issue.

Thomas shared his concern about not getting implementation dates from IRS when they accept an issue. Collins informed that TAP is in the final stages of getting that done through the Program Owners. She also shared that we are going to have notifications built into our database for the analyst to follow-up.

Exam Presentation

Patti Boles and Michael Porter from the local IRS office here in Charlotte, NC gave an overview of the exam process within the IRS. Porter explained the different exams that taxpayers receive and he explained the process if a taxpayer do not agree with the outcome of the exam.

Porter informed that Publication 1, Publication 3948, and/or publication 556 are publications sent to taxpayers that explain the exam process.

Frequent exams that come through the exam office in Charlotte are taxpayer claims and TAS cases.

Boles shared that the biggest problem for her office is getting the records in a timely manner. She also discussed correspondence audits.



Boles spoke on the changes the IRS is trying to do to help work correspondence audits that take place in the Campuses.

TAP Space Presentation

Ayala gave the committee a TAP Space presentation to help members navigate the website effectively. She also let everyone know that the TAP Staff is currently making recommendations to develop a new TAP Space, but it will take time to complete.

Taxpayer Advocate Service (TAS)

Tina Junczewicz gave an overview on TAS. TAS is an independent organization within the IRS. Their mission is to help taxpayers resolve problems with the IRS and recommend changes to prevent the problems. Junczewicz discussed the leadership within TAS and their structure. She dispersed handouts for her presentation.

Junczewicz discussed TAS criteria there is economic and systemic criteria. Some issues facing economic criteria include taxpayers suffering economic harm, facing adverse IRS action, suffering irreparable injury and will incur significant cost. Some issues facing systemic criteria include significant delays past normal processing, no response by promise date and systemic or procedural failure.

Systemic Advocacy is a division that falls under TAS. They work issues that affect multiple taxpayers. This database for Systemic Advocacy (SAMS) is for taxpayers, practitioners, academic, research, and professional organizations. There was discussion on the difference between what SAMS does and what the panel does.

Junczewicz discussed some of the most serious problems that were in the NTA's 2009 Annual Report. She stated if anyone want more information on the Annual Report to Congress visit www.irs.gov/advocate.

Electronic Tax Administration Advisory Committee (ETACC) Presentation

Mard Steber a panel member from the ETAAC, gave a presentation about ETAAC. ETACC was brought into existence in 1998. Their primary duty is to provide feedback to the IRS on E-issues. They focus on researching, analyzing and making recommendations on anything electronic.

ETAAC is an advisory committee and the members are selected through an application process with a three-year voluntary commitment. They determine their issues through members, group outreach and interaction, contacts, IRS guidance or suggestions, other organizations and industry issues.

ETACC have been around for about 12 years. Steber shared that over the last years that the e-File mandate, modernized e-File, CADE, data strategy including National Data Standards, and confidence in electronic filing of tax returns have been significant projects. ETAAC focus in on e-File mandate, preparer oversight rules, e-File 80%goal and IRS e-strategy.

Screening Subcommittee's Review of New Issues

Issue 16627—E-Services Password—Tax Professionals at Tax Forum voice their concerns about the problems surrounding e-services passwords expiring. Cited the passwords cannot be automatically reset.

The screening subcommittee reviewed this issue and recommends working this issue. They found the IRM information cited above should be included in the on-line tutorial; located on the password reset webpage.

The committee agreed by consensus to work this issue.



Issue 17095, IRS Letters—Taxpayer complains that an automatic notice generation continues to come after payment agreements have been made.

The screening subcommittee reviewed this issue and recommends working it. They feel that an automatic notice should be placed on hold if payment agreements have been arranged with the taxpayer.

The committee agreed by consensus to work this issue.

Issue 17153, Copy of Notice—Taxpayer states the IRS lacks the ability to re-send the original penalty and interest notices, but to continue to send the other penalty and interest notices.

The screening committee recommends not working this issue due to the IRS putting a system in place that they are rolling out in 2012.

The committee agreed not to work the issue by consensus.

Issue 17154, Hold on Computer Notices—Taxpayer complains about the IRS's inability to place holds on interim notices.

The screening committee recommends working this issue. Based on the research an authorized user (Group Manager/Group Referral Coordinator) will have the ability to suspend systemic generation of the interim letters. The subcommittee recommends allowing the employee to suspend letter.

The committee had discussions on the recommendation and agreed by consensus to work the issue.

Issue 17155, Hedge Fund K-1 Forms—Taxpayer wants to know why interest income, dividend income, capital gains income and losses are on Line 11F and not on the appropriate lines on the K-1 (Hedge Fund use of K-1).

The screening subcommittee reviewed this issue and determined this issue to too complex. The Tax Forms and Pubs Project Committee currently have a focus group for K-1 Forms schedule for their June face-to-face meeting. Since this issue will be reviewed by the Tax Forms and Pubs Project Committee in June, they will be advised of this concern and they will continue to work with the improvements of the K-1 Forms.

The committee agreed by consensus to accept the screening committee recommendations.

Issue 16117, E-File Attachments—The committee agreed by consensus to drop this issue because a taxpayer is able to e-file Schedule H electronically.

Review of Parking Lot Issues

Ayala suggest creating four standing subcommittees to work issues. The subcommittees are: Subcommittee A consists of Donald Thomas, Ed Johnson, Erica Webber, Louise McAulay and Mary Jean Potenzone. Subcommittee B consists of David Cain, Ray Boyle, Andrew Feng and Theresa Mathews. Subcommittee C consists of Bob McQuiston, Connie Sharpe, Pat Davis and Frances Johnson. Subcommittee D consists of Ann Case, Audrey Child-Tomie, Bob Patterson, Ernest Miller and Dick Grezbinski.

Ayala also advises everyone to work at a pace that the subcommittee agrees to. They may work one issue at a time or multiple issues at a time. It is up to the subcommittee.



The Committee agreed by consensus to Ayala's standing subcommittee suggestion.

Shawn expressed her opinion on the enthusiasm to work issues, but she does not want the committee to be hung up on the number of issues. She expresses her desire of quality or quantity.

4/30/2010

Welcome/Announce

Mary Jean Potenzzone opened the meeting and welcomed everyone back. She went over the schedule for this morning's agenda.

Active Issue Subcommittees
Subcommittee A—

Issue 16723, Single Member LLC Filing Schedule C—Potenzzone reported that Ed Johnson had researched this issues and determined that an LLC must file Form 8823 on which you must describe the structure of the LLC. The Form SS-4 has a blank space in which to fill in the number of members. The entire system of Forms has been redesigned and activated this year.

The subcommittee recommends that the IRS create a Publication for LLC's with information on the website.

Since the redesign of the forms answers the taxpayer's question submitted to TAP, it was recommended that a letter be sent to the taxpayer that his/her issue has been resolved by the change in the Forms

Issue 16782, ID Theft – IRS Taking A Long Time to Investigate—Issue too vague to specify as an Issue. Recommended that we go back to the taxpayer for facts and to define the actual issue.

Issue 16627 - Website Password

Erika Webber will work up language with Donald. We want to add a security question to recover password, as the banks, vendors etc have on their websites. It takes too long to get a new password to get into your account if you have lost your password.

Issue 17095 - Notice Suppressions – Mary Jean will work this issue conferring with Team B, which is working a similar issue.

Issue 16726 - Erika Webber is handling this Issue. It deals with the issue of phone numbers on Form W-2. No phone number for the issuer of the W-2 is required on the Form under the instructions. Other Forms (e.g., 1099, 1098 etc) require the issuer's phone number. By requiring the phone number on the W-2 would allow an employee ready access to the issuer for corrections etc. In addition, we have inconsistent treatment among the same reporting informational returns.

Recommend: Amend the Form W-2 and its instructions. Team A will draft the language needed. Donald Thomas will work this issue.

Subcommittee B—

Issue 16792, Underpayment Penalty with Stimulus—Ray Boyle is the lead on this. Boyle reported that they believe that this is a resolved issue due to passage of time, it was in the parking lot too long and with the end of tax year and stimulus it may be recommended not to work. There is still some research to clarify issue statement as Team confused over 2008 or 2009 tax year.



Issue 16780, VITA—Dave Cain is lead on this. This was a combined issue, but the team discussed only pursuing the old 5612. Dave will do follow up with his VITA contacts and explore the Link and Learn problems.

Issue 16781, Look up Preparer information—Theresa Mathews is lead on this. The team discussed that enrolled agent aspect is already happening with the IRS, but the team will look at whether the IRS might also link to State CPA and State Bar Association sites for tax preparer information via state authorities.

Issue 17154, Interim Notice Holds—Andrew Feng is lead on this. This issue is similar to many others and additional clarification and insight was available at the meeting from Tina Juncewicz. The staff is going to do more research.

Subcommittee C—Bob McQuiston reported on the following issues:

Issue 16721 "Request to Speak to Specific IRS Employees" (5915): Team C finalized the draft of Joint Committee Issue Referral Form for this issue, for forwarding to the Joint Committee.

Issue 16783 "Deletion of Social Security Numbers" (5643): Team C discussed this issue and will draft a Joint Committee Issue Referral Form, hopefully in time to be acted on at next month's meeting.

Issue 16716 "Correspondence Audits" (5902): Team C considers this an exceedingly important issue and will promptly consult with Tom Walker, Vice-Chair of TAP, to determine whether moving it forward in the traditional manner will be consistent with the current view of the Joint Committee policy since it has already discussed the need for TAP to take a position with respect to correspondence audit practices. If Tom gives the green light, Team C will immediately begin drafting a Joint Committee Issue Referral Form, using the facts of the alimony audits that were brought to its attention in an outreach last year as an example of practices that should be changed.

Issue 16784 "Notice Errors" (5816): Team C has asked the analyst to determine whether the audit in question was a correspondence audit. If it was, this issue will be combined with Issue 16716. If not, additional facts will be obtained and the issue will be worked.

Subcommittee D—Ernest Miller reported there are only two members of Team D present. Since most of the members of Team D are absent, they would have to be contacted and briefed on the new procedures before we can decide the best way to proceed with these issues. During their discussion Audrey Child-Tomie and Miller decided:

Issue # 16753, Receiving Forms After E-Filing—The subcommittee would need someone who would be being referenced by the phrase "They expressed frustration" and we would do some research to what is the criteria for receiving VITA assistance.

Issue # 17151, Kansas City Special IRS Group—The subcommittee will do some research to find out if there is such a group, if so find out their function and find out if they are referenced anywhere for public notice.

Issue # 16785, Figures for consent to Assess (Letter 2626C)—The subcommittee would have to find out if the original notice and consent letter come from the same place. They also want to know if they are working with more than one department and if the amount owed can be included on the consent form so that the taxpayer would have a record of how much they consented to for payment.

Issue # 16718, Acknowledgement of Response of CP2000—The subcommittee will discuss this issue with Team C to determine if it can be combined with an issue that they are working on.



In closing Miller stated that the other Team members would need to be notified of the new procedures and a teleconference set-up to discuss these issues so everyone will all be on the same page.

Issue 16792 (5609), Underpayment Penalty Under the Recent Stimulus Initiative—Did not get a report on this issue because we ran out of time.

Issue 16753 (5615), Receiving forms After E-filing—Robert Patterson did not report on this issue ran out of time.

Outreach

There was not enough time to discuss outreach. Ayala informed everyone that the outreach report will be on TAP Space.

Public Input

None.

Closing Remarks

Potenzzone thanked everyone for attending the meeting. She felt that Area 2 had a very productive meeting and she really appreciated everyone's hard work.

The next meeting is a scheduled May 19, 2010, via conference call.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, June 16, 2010.



**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, March 17, 2010**

Designated Federal Official

Tina Juncewicz, DFO

Attendance

Raymond Boyle
David Cain
Audrey Child-Tomie
Patricia Davis
Dick Grzebinski
Edward Johnson
Frances Johnson
Theresa Matthews
Louise McAulay
Robert McQuiston
Ernest Miller
Robert Patterson
Mary Jean Potenzzone
Donald Thomas

Absent

Ann Case
Andrew Feng
Connie Sharpe
Erica Webber

Guest(s) Present

None.

Staff

Shawn Collins, TAP Director
Nancy Ferree, TAP Program Manager
Marianne Ayala, TAP Program Analyst
Donna Powers, TAP Program Analyst¹⁸
Anita Fields, TAP Secretary

Welcome and Roll Call

Mary Jean Potenzzone welcomed everyone to the meeting. She stated she received feedback from last month's call. Potenzzone mentioned points of courtesy for all to use while on the conference call. Please state your name, please do not talk over others and do not work issues on the subcommittee calls.

Joint Committee Call

Potenzzone highlighted some points from the Joint Committee (JC) call. The TAP Charter is officially approved; one major change is that the IRS and TAP have agreed that all communication with the IRS will flow through the TAP staff that supports the committee. All issues will go through the JC to include Project Committee recommendations.

Shawn added that those changes are a result of the General Legal Services. They indicated to us that by the Project Committees going directly to the IRS was a violation of FACA rules.



The strategic task force subcommittee is officially begun its work. This committee was formed to ensure that the Program is continually moving forward. They will work on finding out what is working and what is not.

Potenzzone asked that everyone place his/her picture and bio on TAPSpace, it is very important.

Collins acknowledged that she appreciates the work that everyone is doing. She also announced that she was selected as the permanent TAP Director.

Tina Juncewicz announced that the Stakeholder Liaison has asked for a member or members to participate on a panel presentation at the Carolina Tax Professional Forum in Charlotte, NC. She will send an email the members in North and South Carolina.

Review of Meeting Minutes

The committee approved February meeting minutes by consensus.

Area 2 Guidelines

Marianne Ayala reminded everyone that the committee came to an agreement that there will not be more than four active issues and the screening committee would review no more that five new issues at one time. During the face-to-face meeting, we will discuss how to manage the issues in the parking lot, which is being aged.

Another thing that was agreed upon last year is that the committee would limit reply all on TAP Space. There are occasions that members feel they are receiving emails that do not pertain to them. Ayala will conduct a live presentation on TAPSpace to ensure that all members know how to use the site.

Donald Thomas suggested using a discussion thread on TAPSpace for the Screening Committee report. Ayala stated that she will have a thread created for the face-to-face meeting to show the members how to use the thread if do not already know how.

Screening Subcommittee's Review of New Issues

Issue 16716 (5902), Alimony Items—this issue is a carry-over from last month. Bob McQuiston contacted the taxpayer and it found that the issue was not the same as the original comments on the research report. This issue did not involve two parties of which one or both improperly reported alimony income. Instead, this issue involved a tax deduction that was incorrectly applied to the tax return of the audited taxpayer

The screening subcommittee recommends not working this issue based on the new information.

The committee discussed this issue and disagreed with the screening committee's recommendation.

The committee agreed by consensus to work this issue and placed in the parking lot.

Issue 16717 (5903), E-Filing Attachments—Thomas reported there has been a great deal of input on the issue and based on remarks made by members during the last full committee call a paper explanation appears to be the best way the IRS handles these issues. They explained that during the tax preparation interview process their software does prompt tax preparers to note explanations of awkward tax information and (JHTS) must still print and mail these tax returns to the IRS with an explanation for the awkward information. There is another advocacy group, which addresses such issues. The Electronic Tax Administration Panel (ETA). If TAP pursues this matter, it would be best to contact the ETA first, get their input, and not duplicate an effort.



David Cain asked why we are asking one software company when there are dozens out there. Some of them are more comprehensive than others, so you may get 10 different answers from 10 different software companies. The IRS has a list of what can be filed electronically, so why are we not working with the IRS list instead of what the software companies may or may not have?

Juncewicz confirmed that the IRS establishes the rule for what can be filed electronically. Publication 1345 is the handbook for e-filers. It is found on the IRS website.

The screening subcommittee recommends putting this issue on hold pending input from ETA Committee.

Issue 17150 (5906), Contact Before Assessment—Taxpayer submits answers to IRS for questions cited on 'paper exam' notice. The Taxpayer furnishes incomplete data and the IRS moves to a notice of assessment without contacting the taxpayer first.

The screening subcommittee reviewed this issue and the taxpayer does have some basis here after reading **Publication 556**. However, the fact that they failed to provide the requested documentation comes into play. In an audit or exam case (which was handled via mail), if the taxpayer still do not agree to the assessment can request '*fast track mediation*'.

The screening committee recommends not working this issue due to the IRS following procedures.

The committee disagreed with the screening committees' recommendation. The committee agreed by consensus to combine Issues 17150 and 16716. These issues will be placed in the parking lot.

Issue 17151 (5919), Kansas City Special IRS Group—Taxpayer complains, there is a special collection group operating in Kansas City area with lack of bills or notices to taxpayer.

The screening subcommittee reviewed this issue, and it was discovered that the taxpayer was not aware of a past due owed on their 2007 tax return, and the 2008 return was used to satisfy that amount. this ignorance, along with failing to address prior notices, later resulted in IRS revenue officer tax collection.

The screening committee recommends not working this issue. They feel this is an isolated issue.

The committee had discussions on the recommendation and feel that there needs to be more research.

The committee agreed by consensus to place this issue in the parking lot pending further review.

Issue 17152 (5920), Schedule H, e Filing— *Taxpayer inquired about electronic filing of the Schedule H.*

The screening subcommittee reviewed this issue and determined the Schedule H can be filed electronically.

The Screening committee recommends not working this issue.

The committee agreed by consensus to accept the screening committee recommendations.



Active Issue Subcommittees

Issue 16842 (5455), 3rd Party Designee Authorization—McQuiston stated he has been talking about this issue for months. This is the issue the committee approved and sent to the Joint Committee. The Joint Committee did not send to the IRS and McQuiston has asked why it did not go the IRS.

Potenzzone stated that she would send a letter to Tom Walker and Sabby Jonathan. Ayala stated that Nancy Ferree has feedback, but stepped out. Ferree will send out via an email.

Issue 16750 (5505), Failure to File (FTF) Penalty Abatement Process—Thomas reported, he wrote the first proposal for the taxpayer to go through Appeals. Thomas found that since there is no money involved, the taxpayer could not use the Appeals process. Thomas drafted a second proposal for the taxpayer to go back to customer service of IRS, explain the situation, and provide proof to validate the claim. Thomas sent this to the Quality Review and just waiting on their response. Issue 16750 will be available for members next month.

Issue 16748 (5552)—Request to Speak to a Specific IRS Employee—Frances Johnson reported the original issue, stated that taxpayers were trying to get to the IRS personnel they originally spoke with when they called customer service. Logistically this is impossible due to the phone tree design. Johnson thought it was important for taxpayers to know why they cannot speak to the original IRS employee. She sent an addendum and it was given another number (5915). Johnson is currently working on Issue 5915.

Issue 16792 (5609), Underpayment Penalty Under the Recent Stimulus Initiative—Did not get a report on this issue because we ran out of time.

Issue 16753 (5615), Receiving forms After E-filing—Robert Patterson did not report on this issue ran out of time.

Issue 16749 (5661), Worthless Securities—Grzebinski reported that the subcommittee is dropping this issue because they have nothing to work with.

Outreach

No outreach reported.

Public Input

None.

Closing Remarks

Potenzzone thanked everyone for attending the meeting. She stated that she look forward to seeing everyone in Charlotte.

The next meeting is a scheduled face-to-face meeting April 29-30, 2010 in Charlotte, NC.

Certification: These minutes were approved by the TAP Area 2 committee, by consensus, April 29,2010.



**Taxpayer Advocacy Panel
Area 2 Committee
Meeting Minutes
Wednesday, February 17, 2010**

Designated Federal Official

Nancy Ferree, Acting DFO

Attendance

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

Absent

Andrew Feng
Edward Johnson

Guest(s) Present

Roger Lees
Michael Silva
Russell Pinnillis

Staff

Donna Powers, TAP Program Analyst
Anita Fields, TAP Secretary

Welcome and Roll Call

Mary Jean Potenzzone welcomed everyone to the meeting. She gave an overview of the Joint Committee meeting. Potenzzone shared that the Annual Meeting is the week of 5 December 2010. The Joint Committee also discussed the new QR process. The Joint Committee will track all issues from inception to either a final determination or if accepted in whole or part, implementation.

Review of Meeting Minutes

The committee approved December and January meeting minutes by consensus.

Review of Elevated Issues

Issue 209-5359 IRS Correspondence Reply Envelope—The IRS responded they were unable to implement the suggestion TAP made immediately.



The committee discussed the IRS response and they decided by consensus to form a subcommittee consisting of Donald Thomas, Patricia Davis, Erica Webber and Connie Shape. They will prepare a list of questions and send them back to Brian Anderson the IRS signatory.

Screening Subcommittee's Review of New Issues

Issue 16716 (5902), Alimony Items—this issue is a carry-over from last month. Bob McQuiston is going to provide updated information to the committee, to help decide how to proceed.

The screening subcommittee recommends putting this issue on hold until McQuiston speaks with the submitter to get more information.

Issue 16717 (5903), E-Filing Attachments—Thomas reported that he is still waiting on feedback information regarding, what can be added as attachments on an electronic file from Frances Johnson and the TAP Staff. Thomas stated if anyone has additional information to send it to him.

The screening subcommittee recommends putting this issue on hold until more research is complete.

Issue 16718 (5904), IRS Acknowledgement of Submissions—Taxpayer states that while responding to CP-2000 notices, the IRS does not always send an acknowledgement notice, Taxpayer suggests that IRS provide a rapid acknowledgement to responses of CP-2000 notices.

The Screening Committee reviewed this issue. They recommend working this issue and combining it with Issue 5916 because this issue shows the same similarity with posting errors.

Issue 16719 (5905), Matching Program for Security Sales—Taxpayer proposes the assessment not be made on F-1099-B omissions on the 1040, until the taxpayer has an opportunity to explain the discrepancy.

The screening subcommittee reviewed this issue. Upon researching the issue we found that in publication 550 on the sale of securities, it is quite clear the taxpayer has a duty to report information reported on the F.1099-B regardless of gain/loss or break-even. The taxpayer has a responsibility to reflect the basis of stock sales on the Schedule D.

The screening committee recommends not working this issue. They feel this is an isolated issue.

Issue 16720 (5911), E-File Services Shut-Down on Columbus Day—Tax practitioner cites IRS 10/11-12/2009 system shutdown caused problems for filing Form 4868 deadline.

The screening subcommittee reviewed this issue. The screening committee feels the taxpayer lacked the specific information for his issue. For the committee to fully evaluate this item, the committee would like the IRS analyst to re-contact the practitioner to provide correct information to evaluate the issue. The screening committee believes this may have been a mistake on their part and the taxpayer should be allowed an opportunity to clarify the issue. If information cannot be provided by the practitioner to support this claim, then the committee feels it would be best to drop and not work issue.

Issue 16721 (5915), Request to Speak to a Specific IRS Employee—The screening subcommittee recommends working this issue.

Issue 16722 (5916), Premature Assessments—TP states that while responding to notices, the IRS does not always send an acknowledgement notice or these notices responses are not posted timely, TP suggests that IRS provide a grace period before assessing accounts.



This issue was reviewed by the screening subcommittee. The subcommittee decided to work this issue and combine with issue 5904.

Issue 16723 (5917), Single Member LLC Filing—Filing Form SS-4 for SMLLC entities to clarify entity type to avoid future notices.

The screening subcommittee feels to address this issue correctly; they will need to see the specific guidance from IRS as to what type of entity a SMLLC is truly considered. Thomas stated that he has no problem framing this issue and taking it to the forms and publication committee for consideration. There was no contact information from taxpayer to follow-up.

The screening committee recommends working this issue.

Issue 16726 (5918), W-2 Telephone Number —Taxpayer recommends that the employer telephone numbers be place on W-2 to correct errors.

The screening committee reviewed this issue. The committee feels this is great suggestion and a highly workable one with a strong possibility of being adopted by the IRS. This problem is seen all the time in individual tax preparation, and an employer contact number on W-2s for individuals to have information corrected would be very helpful.

The screening committee recommends working this issue.

Issue 16636 (5918), ETFPS Tax Package—The screening committee recommends dropping this issue. McQuiston wants to re-introduce the issue. The TAP Staff, McQuiston and the Chair will have a teleconference to discuss.

The committee agreed by consensus to accept the screening committee recommendations for Issues 16716-16726.

Active Issue Subcommittees

Issue 16738 (5080), Taxpayers ability to View Accounts online—Thomas drafted a rebuttal statement to the IRS. The letter is to address specifics on being able to review estimated tax payments and balance due tax amounts. This is based on the earlier response last year on improved E-services for taxpayers.

The committee agreed by consensus to move issue forward.

Issue 16750 (5505), Failure to File (FTF) Penalty Abatement Process—Thomas reported, based on the information he gathered, he feels he needs to ponder on this for a little while longer before making a decision to drop the issue or write-up a recommendation. After some discussions, the subcommittee will continue to work this issue.

Issue 5552—Request to Speak to a Specific IRS Employee—Frances Johnson reported that she is currently working on this issue and has forwarded some information to Donald regarding the issue.

Issue 16745 (5554)—Release of lien/backup withholding—Dick Grzebinski reported the issue went to Area 2 quality review. He corrected what was noted.

The committee agreed by consensus to elevate to Joint Committee.



Issue 16742 (5455), 3rd Party Designee Authorization—McQuiston reported the committee suggested instead of a maximum of 12 months to not have expiration at all on the check box authority. McQuiston said that the issue went to Joint Committee. Joint Committee approved it and then it fell off the radar. McQuiston wants to know, did it go the IRS? If it did not, why and where is the issue now? He also wants to know what the committee needs to do to get it to the IRS.

Nancy Ferree informed that it was sent to the Joint Committee and the JC voted not to elevate and just place this issue in the TAP Annual Report.

Issue 16751 (5553), Telephone Calls from Tax Examiners—McQuiston reported that this issue is a recommendation that before an IRS agent call a taxpayer on the telephone to set up a field audit, there should be something in writing before hand so the taxpayer can be prepared. A Joint Committee referral form has been completed and it is posted to TAP Space.

The committee agreed by consensus to forward to Joint Committee.

Issue 16753 (5615), Receiving forms After E-filing—Robert Patterson has not made any progress on this issue yet. The subcommittee consists of Ann Case and Audrey Child-Tomie.

Issue 16752 (5485), Preparer Unable to discuss Return w/POA—McQuiston and his subcommittee has written up this issue. It has been through the area quality review and is ready to go to the Joint Committee Quality Review.

The committee agreed by consensus to forward to Joint Committee.

Issue 16749 (5661), Worthless Securities—Grzebinski reported that he is waiting to speak with someone in exams. This issue is still in a holding pattern until the committee can talk to a Subject Matter Expert.

Powers reported that she is actively looking for a Subject Matter Expert, but is having difficulty finding one.

Issue 16792 (5609), Underpayment Penalty Under Recent Stimulus Initiative—Under the recent stimulus initiative, taxpayers received, or will receive payments, that will effect their 2008 tax liability (a fact that needs to be checked). Most low-income folks set their withholding rate at the beginning of the year without regard to these payments.

Powers stated that during the annual meeting, the committee voted to drop this issue, but after the IG report, Thomas asked to re-introduce. The subcommittee consists of Potenzone, Davis, and Ernest Miller. Potenzone is the lead.

Review of Matrix & Issues

Donna Powers reviewed the Issue matrix with the committee. As of now, we have nine active issues with four being elevated. The committee should not work more than five active issues at one time. More than five active issues cause a strain on the panel members and the staff.

There was discussion on the amount of outreach that the members are doing and getting issues, but the committee does not have the work force to work more than five active issues at one time. Potenzone suggested members also doing research to help the staff move issues along.



Outreach

Powers reported last month was an excellent month for Area 2. There were 14 outreaches with a total audience of 343. However, Bob Patterson spoke with news stations and media. Patterson said nothing came of that, because the storm hit and he believes it got pushed back in the pile.

Public Input

None

Closing Remarks

Potenzzone thanked everyone for attending the meeting. She also encouraged everyone to continue their outreach efforts. Potenzzone also asked that members not send emails to everyone on the committee or reply to all unless it relates to them.

The next meeting is a scheduled teleconference on March 17, 2010 at 2:30pm EST.

Certification: the TAP Area 2 committee approved these minutes by consensus, on March 17, 2010.