



2002 Meeting Minutes Area 3

- October 8, 2002
 - November 15, 2002
 - December 20, 2002
-

Area 3 Committee Meeting Minutes October 8, 2002

The TAP members met for the first meeting of the Area Committee on Tuesday, October 8, 2002 in Alexandria, VA at the Hilton Mark Center. The purpose of the meeting was to receive an orientation on the TAP Guidance, the Wage & Investment organization and begin to lay the foundation for the development for their Committee.

Members in Attendance:

- Larry Barnard - Morristown, TN
- Mary Lou Beyreis - Jacksonville, FL
- Dewey (Phil) Bryant - Brandon, MS
- Charlotte Cassady - Talbotton, GA
- Helen Curol - Lake Charles, LA
- Gwen Handelman - Fort Lauderdale, FL
- Edward Hanna - Temple Terrace, FL
- Tim Jarrell - Kennesaw, GA
- Keith Johnson - Jacksonville, FL
- Sharon Lassar - Miami, FL
- Owen Oatley - Holly Hill, FL
- Francis Paolone - Hoover, AL
- George Sullivan - N. Ft. Myers, FL
- Steven Wood - Little Rock, AR

- Larry Moore - DFO - Plantation, FL

- Sallie Chavez - Analyst - Ft. Lauderdale, FL

- Hinda Sterling - Facilitator - Sterling & Selesnick, Inc.

Committee Members expressed their goals and expectations of the first meeting and for the Committee:

- The panel elected Edward Hanna as chairperson.
- The panel elected Keith Johnson as vice chairperson.

Development of the Area 3 Operating Procedures

The Committee developed Area Committee Operating Procedures (see [Attachment 1](#)).



Area Committee Meeting Dates for 2002/2003:

Next meeting (scheduled for November 15, 2002 @ 1:00pm EST via teleconference) the panel will schedule the meetings for the upcoming years.

Attachments:

1. TAP Area Committee - Operating Procedures
2. Committee Membership - Area 3

Handouts during the Meeting:

- 1.
- 2.
- 3.

Possible Agenda topics for Future Meetings

Agenda Topics

- 1.
- 2.
- 3.

List Next Meeting's [DATE] Agenda

1. November 15, 2002 - 1:00 EST (via teleconference)
- 2.
- 3.
- 4.
- 5.
- 6.



Area 3 Committee Meeting Minutes November 15, 2002

Members in Attendance:

- Larry Barnard - Morristown, TN
- Mary Lou Beyreis - Jacksonville, FL
- Charlotte Cassady - Talbotton, GA
- Helen Curol - Lake Charles, LA
- Edward Hanna - Temple Terrace, FL
- Tim Jarrell - Kennesaw, GA
- Keith Johnson - Jacksonville, FL
- Sharon Lassar - Miami, FL
- Owen Oatley - Holly Hill, FL
- Linda Miller - Memphis, TN
- Francis Paolone - Hoover, AL
- George Sullivan - N. Ft. Myers, FL
- Agnes Tillerson - St. Marys, GA
- Steven Wood - Little Rock, AR
- Larry Moore - DFO - Plantation, FL
- Sallie Chavez - Analyst - Ft. Lauderdale, FL

Panel Chair Edward Hanna welcomed everyone and explained how the meeting would be conducted.

Ground Rules

Analyst Chavez explained the Behavior During Meetings and Behavior Between Meetings. It was explained that these were suggested rules and could be changed, deleted or combined. By consensus the group agreed to accept the rules as they are. Copies of these final rules will be attached to these minutes.

Review of Minutes

The minutes of the October 2, 2002 meeting was reviewed and by consensus was accepted as written.

Scheduling Meeting Dates for the next year

Panel Chair Hanna started a discussion about meetings. It appears that many of the other panels are scheduling their first face-to-face meeting in January and February; many of the panel members will be required to travel twice in one month. Chair suggested a combined meeting with other panels. There was discussion about this and Chair will discuss this issue with the Joint Committee during their meeting on November 19, 2002. He will send an email to everyone with the outcome of the Joint Committee discussion.

It was decided that panel will meeting (via telephone conference call) the 3rd Friday of the month at 11:00 am ET. Analyst Chavez will provide a calendar for all the panel members.

Continuing Issues from CAP

Panel Chair explained that the previous CAP had started to discuss some issues and were not able to complete these issues. A discussion was conducted concerning these issues. It was decided to delete the issue concerning Alternate Sites since the Multi-Lingual issue committee is working on Kiosks, which takes the place of alternate sites.



Panel Member Oatley mentioned a recommendation that the CAP proposed that was rejected. He said whomever the recommendation was sent to did not understand it and he would like it to be re-submitted. Analyst Chavez will find recommendation for discussion at the next meeting.

There was a discussion about how recommendations will be made. This is a new process and since we haven't done one yet we will have to find out how it will be done. Panel Chair will request guidance on this from the Joint Committee.

Volunteer for Continuing Issues

During the discussion of the issues each issue as assigned to panel members to work as subcommittees. A list of the issues and assigned panel members is attached to these minutes.

New Issues

Chair Hanna suggested several new issues to the panel. These issues (Simplifying uniform capitalization requirements, Expanded Schedule K-1s for S corporations, and Have the IRS provide tax returns for audits) were discussed. No decision was made concerning these issues as to whether they will be pursued or not.

Panel Chair discussed Publicity and Media. The previous CAP spent a great deal of money in the past to publicize meetings with few people actually attending. The way to get the word out is to go to the people via outreach activities. Analyst Chavez discussed some previous outreach activities that the previous CAP attended including Tax Forums, CPA conventions and senior festivals. Also attend community activities such as Chamber of Commerce meetings or community meetings. Remember, before you attend anything that requires a fee you need to contact the TAP office for approval.

If you need any type of supplies or have any ideas concerning outreach events, contact Analyst Chavez. We will be getting TAP supplies within the next month.

Several members inquired about business cards. The business cards should be in the process but they are having all the cards printed at the same time. Don't know if they will be sent directly to panel members or whether they will be sent to one of the TAP offices and be forwarded to panel members from there. Until the official business cards are printed, Analyst Chavez will provide temporary cards within the next few weeks to everyone.

Meeting was adjourned.

TAP Area/Issue Committee

Behavior Between Meetings

1. Let the other Committee member(s) know in advance of any planned actions or events that affect their interests so that they will not be surprised, feel tricked or betrayed or have their credibility compromised in reality or perception.
2. Communicate openly with other Committee member(s); for example, share all relevant information and interests.
3. Maintain contacts and keep lines of communication open with other Committee member(s), even in the face of serious disagreement.
4. Defer meetings to "cool off" when disagreement becomes volatile.
5. Carefully consider the impact of one's own words or actions on other Committee member(s), and on relationship(s) with them.
6. Consult other Committee member(s) before making TAP-related decisions that affect their interests.

7. Test assumptions about other Committee member(s)' thoughts and motives before acting on assumptions; for example, surface other member(s)' reasons or motives by asking them why they did what they did and then accept their response(s) at face value.
8. Understand that different Committee members may play different roles and do not take such role-playing seriously (within reasonable bounds), or as an automatic indication that the other member is acting in bad faith.
9. Agree not to agree on some issues without harboring ill will toward other Committee member(s).
10. Remain unconditionally constructive even when other Committee member(s) do not; model the behavior that you ultimately want from them.
11. Avoid retaliating in kind or taking threatening action designed to punish or damage other Committee member(s) politically or personally.
12. Treat each individual issue on its own merits independent of other issues, except in cases where such interdependence has a direct bearing on finding the best possible solution.
13. Avoid compromising in return for support on other issues or supporting less-than-optimal solutions simply to keep harmony or reach agreement.
14. Value relationships with other Committee members as an absolute plus, independent of the outcomes those relationships may or may not produce.
15. Take promises and agreements seriously and initiate all reasonable steps to keep promises and adhere to agreements.
16. When unanticipated events or circumstances or unintentional mistakes make it impossible to honor prior promises or agreements, alert other Committee members(s) explicitly, in advance and as soon as possible and take all reasonable steps to accommodate other member(s) affected interests in some other way.
17. Avoid using information to entrap, discredit, compromise, embarrass, attack, mislead or in any way diminish other Committee member(s).
18. Initiate one-on-one discussion, directly and in a timely manner, with any Committee member whose between-meeting behavior appears to be seriously inconsistent with one or more of these behavior(s).
19. Use a portion of regular Committee meetings as an opportunity for discussion of between-meeting member behavior that appears to be seriously inconsistent with one or more of these behavior(s) (feedback, acknowledgements, apologies, remedies, commitments, etc)

TAP AREA / ISSUE COMMITTEE

Behavior During Meetings

1. Test observations and assumptions.
2. Share all relevant information and interests.
3. Focus on interests.
4. Agree on what important words mean; for example, be specific - use examples.
5. Explain the reasons behind one's statements, questions and actions; for example, use factual information and logical reasoning to support one's assertions.
6. Be willing and able to disagree openly with any member of the Committee.
7. After making a statement, invite questions and comments.
8. Jointly design ways to test the relative merits of competing proposals.
9. Be willing to discuss so-called un-discussable issues; have no sacred cows.
10. Keep discussions focused.
11. Avoid taking cheap shots at or otherwise talking down to or about other Committee members.
12. Participate in all phases of the discussion process.
13. Jointly decide how to exchange relevant information with non-Committee members.
14. Make decisions by striving for consensus whenever possible.
15. Assess and discuss Committee member(s)' behavior in relation to these behaviors, as a matter of routine, at the conclusion of each regular Committee meeting (positive examples, areas in need of improvement, etc.).



AREA 3 ISSUES

Processing W-4s

- Steve Wood - Chair
- Sharon Lassar
- Keith Johnson

Customer Fairness & Respect

- George Sullivan - Chair
- Owen Oatley
- Larry Barnard
- Gwen Handelman

Telephone Listing/Answering Quality

- Tim Jarrell - Chair
- Mary Lou Beyreis
- Buck Paolone
- George Sullivan

Walk in Office Review (Taxpayer Assistance Centers)

- Everyone with Ed Hanna as chair of sub-committee
- Charlotte Cassady and Linda Miller as co-vice chairs

Offer In Compromise/Installment agreements/Penalty-interest assessments

- Keith Johnson - Chair
- Owen Oatley
- Sharon Lassar

Financial Statement Standards

- Owen Oatley - Chair
- Charlotte Cassady
- Tim Jarrell

Notice Responses Timeframe

- Helen Curol - Chair
- Charlotte Cassady
- Keith Johnson

Annualized Worksheet Attached to Form 2210



- Larry Barnard - Chair
- Keith Johnson

One Call/One Accountability/Complaint Process Resolution

- Buck Paolone - Chair
- Agnes Tillerson
- Mary Lou Beyreis

Record keeping

- Charlotte Cassady - Chair

Schedule K-1s

- Owen Oatley - Chair

Copies of Tax Returns

Industry Percentages for Inventory Capitalization

- Sharon Lassar – Chair



Area 3 Committee Meeting Minutes

December 20, 2002

Members in Attendance:

- Larry Barnard - Morristown, TN
- Charlotte Cassady - Talbotton, GA
- Gwen Handelman - Ft. Lauderdale, FL
- Edward Hanna - Temple Terrace, FL
- Keith Johnson - Jacksonville, FL
- Sharon Lassar - Miami, FL
- Owen Oatley - Holly Hill, FL
- George Sullivan - N. Ft. Myers, FL
- Agnes Tillerson - St. Marys, GA
- Steven Wood - Little Rock, AR
- Larry Moore - DFO - Plantation, FL
- Sallie Chavez - Analyst - Ft. Lauderdale, FL

Staff:

- Nancy Ferree

Guests:

- Bill Garguilo - former CAP Chair
- William McCarthy - Practitioner
- Michael McAnnany - Practitioner

Panel Chair Edward Hanna welcomed everyone wished everyone a happy holiday.

Roll call

Roll was taken. Quorum was met.

Review of November 15, 2002 Minutes

Motion to accept minutes was made by Committee Member Agnes Tillerson and motion was second by Charlotte Cassady; no objections, these minutes were accepted by consensus.

Approve Meeting Dates and Times

Panel Chair Hanna started a discussion about the face-to-face meeting in Jacksonville. It was agreed that the meeting date will be February 7, 2002. The time for this meeting will be 3:00pm to 7:00pm. This will allow the morning for panel members to arrive. If travel arrangements cannot be made to arrive in time for the meeting, panel members will be allowed to travel the day before.

ACTION ITEM: Analyst Chavez will check on the option of eating dinners during the meeting.

Next face-to-face meeting will be in Atlanta on May 16 with the same times (proposed).

ACTION ITEM: Analyst Chavez will forward request to manager.



Chair requested that any time anyone spoke to a group that they prepare a TAP Speaker Request/Report form and send it to the TAP Office. Panel Members Keith Johnson and Owen Oatley have events coming up. It was requested that they prepare the reports and forward them to the TAP Office as soon as the event occurs. Panel Members Larry Barnard and Keith Johnson requested copies of these forms.

ACTION ITEM: Analyst Chavez will forward these forms to panel members.

TAP ISSUES

W-4

Sub-committee chair Steve Wood had no report. Chair Ed Hanna suggested he get together with Owen Oatley about this issue. There are two (2) parts to this issue. Steve would like to have more information on these issues.

ACTION ITEM: Analyst will provide information on this issue.

Customer Fairness

Sub-committee chair George Sullivan had no report. He would like to have more information on this issue. It was discussed that in the past this was a forum with employees to get their input on the problems they encounter.

ACTION ITEM: Analyst Chavez will provide information on this issue.

Walk-in Review

Chair Ed Hanna suggests that the panel get with Al Malley who headed this issue for the CAP. This issue was for panel members to "visit" the walk-in offices in their area. Panel member Larry Barnard suggests that the TAP office facilitate the visits before they take place.

ACTION ITEM: Analyst Chavez will prepare a letter to the union president of each office and the manager before a panel member makes a visit.

Copy of Tax Returns

This issue concerns the fact that when an individual attends an audit they are requested to provide a copy of their tax return. The IRS should get the original return before the audit.

Industry Percentages for Inventory Capitalization

Sub-committee Chair Sharon Lassar reported that this was an issue were the practitioners use "estimates". She would like to have the IRS develop industry percentages.

OIC

Sub-committee Chair Keith Johnson reported that there is a slow down in processing. Guest Mike McAnnany commented on this process. Panel Member Owen Oatley along with Mike McAnnany, will put something together for the February meeting.

Financial Statement Standards

Sub-committee Chair Owen Oatley stated that he has talked to other practioners about this issue.

Notice Response Timeframe

Panel member Keith Johnson commented that the notices are getting better. Panel member Charlotte Cassidy said some are not better especially the part about penalties and interest.



One Call/One Accountability/Complaint Process Resolution

No report.

Recordkeeping

Sub-committee Chair Charlotte Cassidy reported that she would like to see records being maintained by the IRS on floppy disk or CS (paper-free). This is happening except on a couple of forms.

ACTION ITEM: Panel Member Sharon Lassar will send Charlotte a copy of Circular 230.

Schedule K-1s

Sub-committee Chair Owen Oatley explained the issues. He said that K-1 should contain a line item to give the basis.

Other Issues

Panel Chair thanked Mary Lou Beyreis for volunteering to be the Area 3 representative to develop messages and presentations for panel members. Mary Lou will work with Keith Johnson on this issue.

Former CAP Chairperson Bill Garguilo would like the panel to follow-up on the check box. What are the instructions on how the procedures for contact on this item?

ACTION ITEM: Analyst Chavez will find the procedures for IRS employees on the check box.

Mike McAnnany will attend the public meeting in Jacksonville and submit information on the Offer-in-Compromise.

The next meeting is schedule for the 3rd Friday in January (January 17, 2003) at 11:00 am ET.

Meeting was adjourned.