



## 2005 Meeting Minutes Area 3

- December 6, 2005
- July 22-23, 2005
- July 5, 2005
- June 7, 2005
- May 3, 2005
- April 5, 2005
- March 1, 2005
- February 1, 2005
- January 4, 2005

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### Area 3 Committee Meeting Minutes December 6, 2005

#### Panel Members Present:

- Darryl Cordeiro
- Christopher Dreska
- Ed Hanna, Chair
- Matthew Henry
- Larry Lewis
- Patrice Marker
- Bill Matheny
- Henry Mosler
- Joyce Natter
- Max Scott
- J.T. Wright

#### TAP Staff Present:

- Nancy Ferree, TAP Program Mgr/Acting DFO
- Sarah Chavez, Analyst

No Guests present

Chair Ed Hanna opened the meeting with a **welcome** for all members

**Roll Call:** Analyst performed roll call and quorum was met.

DFO Carolyn Lewis absent, so Nancy Ferree acted as DFO for this meeting.

The members gave a brief introduction of their name, location and background.



Ed encouraged each new member to make **outreach** a vital part of the TAP member experience. He also requested that the returning members (Natter, Irizarry, Matheny and Wright) establish **sub-committees** so issues can be assigned and reviewed prior to the meetings. Bill Matheny also mentioned the TAP Member Handbook and its content on Outreach. The Annual meeting will also provide training on Outreach. **Follow-up:** Sallie will send each member a link to TAPSPEAK. Documents and calendars are available to panel members.

He encouraged new members to continually pursue concerns (issues) from citizens so that the committee can consider elevating customer service suggestions to the IRS.

Ed also mentioned the elevated issue process, and that by the next meeting, there will be a list of all Area 3 issues distributed. **Follow-up:** Sallie will have a list of all issues for distribution at the annual meeting. Nancy explained the process for elevating and following up on issue.

**Follow-up:** Nancy will follow-up on the status of issues and will provide a report to be distributed at the Annual meeting.

**Discussion of Town Hall Meeting:** Bill Matheny provided an overview of the Town Hall Meeting to be held in Jackson, MS on March 23rd, 2005. The committee will also plan the face to face meeting to coincide with the Town Hall Meeting. More details will follow when the plans are firmed up. **Follow-up:** Bill will send out an email to all members with information on the Town Hall Meeting. Bill suggested that returning members begin sub-committee conference calls to discuss issues. AT&T calling cards can be used for this purpose. Sallie will send the instructions for using the calling cards.

**Discussion of Mentoring:** Chair Hanna discussed the mentoring process and advised that the four returning members would mentor the new members. This mentoring process will provide valuable and timely information for new members.

Analyst Chavez advised that she will be making reservations for a **group dinner** while we are in Washington DC for the Annual Meeting. It will most likely be on Thursday evening. All members and their guests are invited.

**Follow-up:** A roster of all Area 3 panel members will be distributed by Sallie upon completion of this call.

The call was adjourned at 11:50am ET.

The next meeting will be in Washington DC during the Annual Meeting.



**Area 3 Committee Meeting Minutes**  
**Face-to-Face Meeting**  
**Atlanta, GA**  
**July 22, 2005**

**Members in Attendance:**

- Gwen Handelman – Ft. Lauderdale, FL
- Edward Hanna – Temple Terrace, FL
- Matthew Henry – Pine Bluff, AR
- José Irizarry – San Juan, PR
- William Matheny – Long Beach, MS
- Joyce Natter – Miami, FL
- Owen Oatley – Daytona Beach, FL
- Buck Paolone – Hoover, AL
- Al Vivona – Sarasota, FL
- J. T. Wright – Carrollton, GA

**Staff:**

- Carolyn Lewis, DFO
- Sallie Chavez, TAP Program Analyst
- Nancy Ferree, TAP Program Manager
- Martha Curry, TAP Senior Program Analyst

**Guests:**

- Betty Allen, IRS, Local Taxpayer Advocate
- Melvin Ware, Area 3 Taxpayer Advocate
- Raymona Stickell (Via Conference Call), Director, Competitive Sourcing, Agency Wide Shared Services
- Peter Stipek, Director, Accounts Management, Wage & Investment, Customer Services (CAS), Customer Account Services
- Betsy Kinter, Director, Accounts Management, Wage & Investment, Customer Services (CAS), Accounts Management
- Tim Nolan, Program Manager, Wage & Investment, Customer Service (CAS)
- Connie Bailey, Revenue Officer, Gainesville, GA

**Welcome**

Panel Chair Edward Hanna welcomed everyone. He said this meeting is dedicated to the members who will not be returning next year.

**Introductions of Guests**

Local Taxpayer Advocate Betty Allen and Area 3 Taxpayer Advocate Melvin Ware introduced themselves.

**Introductions of Panel**

Each Committee Member introduced themselves.



### **Joint Committee Report**

Committee Chair Ed Hanna reported the following from the last Joint Committee Meeting:

- New recruits will be invited to attend meetings.
- Area 1 will handle any Low Income Tax Clinic (LITC) Issues.
- Staff will use TAPSpeak as the primary source for information starting August 1.
- The closing of the Taxpayer Assistance Offices (TAC) has been delayed.

### **National Office Report**

TAP Senior Program Analyst Martha Curry represented TAP Director Bernie Coston. He wanted to thank the members who are leaving for their services. Planning for the Annual Meeting is being worked on right now. It will be held November 2 – 5, 2005 at the Hyatt Capital Hill. The staff is finished recruiting and interviewing. The final selections are not far away.

### **Review of Previous Meeting Minutes**

It was decided to include the titles of the issues next to the issue number. It was also requested to have all acronyms spelled out. There were a couple of corrections. After corrections are made, minutes are approved by consensus.

### **Issue Referral Form**

Committee Member Gwen Handelman walked committee through the new Issue Referral Form.

### **IRS Telephone Outsourcing**

Raymona Stickell joined the meeting (via conference call). She explained the IRS completed a pilot study on the toll-free line for tax law questions from February – April 2004. This was not outsourcing but competitive sourcing. She explained the difference. She gave the background on competitive sourcing.

During the tax law telephone pilot study, 10% of the calls went to the vendor company. During the test period, the IRS accuracy rate was 82.46% while the vendor was 44.6%. Ms. Stickell explained that the low rate was probably based on lack of experience.

After the call, taxpayers were given the opportunity to give feedback. The one thing they heard the most was that they were concerned with privacy. IRS officials decided not to go forward with further testing.

### **Telephone Experts**

Betsy Kinter, Director, Accounts Management, Peter Stipek and Tim Nolen answered questions committee members submitted earlier. The questions are attached ([Attachment 1](#)).

### **OIC Presentation**

Connie Bailey gave presentation on OICs.

### **Teleconference Suggestions**

Committee Chair Ed Hanna asked committee members for suggestions for improving teleconferences.

- An hour is not realistic for teleconference for a good dialog. Need to allow enough time for conversation. Expend meeting time.
- Ask each member for input. Encourage dialog.
- Need to set goals and objectives to accomplish. This will determine time limits.
- Have subcommittees do work off-line. Submit their information to whole committee for comments.



- Difficult to get window agreeable to everyone.
- Adjust agenda to limit to issue to be discussed in an hour's time.
- Set up priorities before meeting
- Can't get everything done in one hour that should have been done during the month.
- Loss audience after one hour (attention span).

### **Finalization of Telephone Concern**

Committee discussed. Subcommittee will prepare a letter to send to the telephone speakers thanking them for the information they provided and adding support for some of the issues.

### **Subcommittee In-Process Concerns**

Issues 2148, 1989 and 2915 – Telephone Quality – Subcommittee will work on a letter to send to the telephone speakers.

Issues 3188 and 2672 – Dependent Issue – Committee Chair Ed Hanna will contact Subcommittee Lead Charlotte Cassady to see what is happening with this issue.

Issue 218 – Check-box Authority – Still in parking lot.

Issue 3224 – Installment Agreement Clarity – the Installment Agreement Notice has been re-written – committee agreed to drop this issue.

Issues 3326 and 3147 – W-2s – W-2s are controlled by Social Security – committee agreed to drop this issue.

Issue 3345 – Delay in Appealing OIC – discussed the results of questions. Subcommittee recommended dropping. Committee agreed by consensus.

Issue 3138 – Offer in Compromise Criteria – Subcommittee will discuss tomorrow.

Issue 3356 – Disaster Area Information – Active Issue assigned to Owen's subcommittee.

Issue 3357 – 21st Century Act – Still in parking lot.

Issue 2866 – Refund Information Available on Toll-free for Prior Years – Subcommittee member Bill Matheny stated that since the telephone experts advised that this was too complex, there were a minimal number of taxpayers and it was not cost effective. They are recommending the issue be dropped. Committee agreed by consensus.

Meeting was adjourned for the day.



**July 23, 2005**

**Members in Attendance:**

- Gwen Handelman – Ft. Lauderdale, FL
- Edward Hanna – Temple Terrace, FL
- Matthew Henry – Pine Bluff, AR
- José Irizarry – San Juan, PR
- William Matheny – Long Beach, MS
- Joyce Natter – Miami, FL
- Owen Oatley - Daytona Beach, FL
- Buck Paolone – Hoover, AL
- Al Vivona – Sarasota, FL
- J. T. Wright – Carrollton, GA

**Staff:**

- Carolyn Lewis, DFO
- Sallie Chavez, TAP Program Analyst
- Nancy Ferree, TAP Program Manager
- Martha Curry, TAP Senior Program Analyst

**Welcome**

Committee Chair Ed Hanna welcomed everyone back. Explained what committee would be doing this morning.

**New Issues**

TAP Program Analyst Sallie Chavez reviewed new issues that have come into TAP.

Issue 2387 – Address Listing in IRS Website – this information is provided on the IRS website – committee agreed by consensus to drop.

Issue 2976 – EITC Refund Offset to Child Support – it was determined that Child Support Offsets are Legislative.

Issue 3500 – Social Security Tax Rate on Form 1040 – it was determined that the Tax Rate on Social Security is Legislative.

Issue 3539 – Third Party Contacts – Designated Federal Official Carolyn Lewis said Carolyn McGinnis in the Taxpayer Advocate Service is working on this issue. Committee agreed to transfer this issue to her.

Issue 3537 – Refund to Create Savings Account – Committee Member Brad Moore has already taken this issue and done some research – Committee Member Gwen Handelman said she will help on this subcommittee.

Issue 3540 – One Stop Service – committee discussed this issue – there is no way the IRS can do this – committee agreed to drop this issue.



Issue 3543 – Improvement to Instructions – Committee Member Owen Oatley discussed the problems with the Instructions for Form 5329 – it was agreed to put this into the parking lot.

Issue 3544 – Basis for Stock Sale – Committee agree this was not possible and dropped issue.

Issue 3553 – Filing Status Requirements – Committee agree to look into this issue – assigned to Bill Matheny and Matthew Henry.

### **Proposed Calendar**

Committee Member Buck Paolone discussed a proposed calendar. The committee discussed his proposal

### **Closing**

Committee was asked to complete the Meeting Survey.

Committee was reminded there was no August meeting. Next meeting is September 6, 2005.

Meeting was adjourned.

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### **Questions about toll-free operations**

1. Brief us on the 2005 tax-year evaluation/feedback on taxpayers using toll-free lines; and one source would be results from the Customer Satisfaction Survey.

(Betsy Kinter) During January – March 2005, there were 3,577 respondents to the after-call survey. The overall satisfaction results were 4.68 (out of 5). During the same period last year, the ratings were the same.

2. What is the CURRENT "wait time" compared to previous years, and is there an anticipated increase in use of toll-free lines given the reduction in "Toll-Free Hours of Operation" and closing of "Taxpayer Assistance Centers" as noted in FY Budget Reduction Initiatives

(Peter Stipek) The IRS feels the closing of the Taxpayer Assistance Centers and the reduction of the toll-free hours of operation will have a negligible affect on the toll-free telephone lines.

The wait time, or Average Speed Answered (ASA) is 236 seconds (average). They have busy signals or courtesy disconnects when there are not enough assistors available to take calls. The IRS does not have the technology for giving wait times. The IRS is going to start using a new technology that will put calls into the "queue" until an assistor is available no matter where in the country the assistor is located. At present the call is transferred to a location to wait for an assistor.

3. What is the status of "call-back message process", i.e., effectiveness and future utilization?

(Betsy Kinter) This is called Referral Mail (R-Mail). These questions were answered by specialist within the IRS. After April 2005 there will be no more R-Mail. All questions will be answered at the call sites.

4. What is the procedure if a caller has a question applicable to an occupation or industry that obviously requires a person with knowledge and expertise in that area to properly respond? Examples might be a question about the clergy or an automobile dealership.



(Betsy Kinter) The toll-free operation doesn't have industries. Calls are routed by specialists of issues. If there are multiple issues, the call can be transferred.

5. If the caller does not believe that the IRS representative is well informed and therefore does not really understand the questions, can the caller request that an expert be put on the line?

(Betsy Kinter) Call should be routed to an expert. A call can always be transferred to another assistor if the assistor can't answer the question. Also, caller can always ask to speak to a manager/supervisor.

6. Is it possible to open up the automated refund telephone line to include all tax years, not just the current tax year (i.e., for amended returns or late filed returns)?

(Peter Stipek) It is possible but not cost effective. The problem is that it is very complex.





## **Area 3 Committee Meeting Minutes July 5, 2005**

### **Designated Federal Official**

- Carolyn Lewis, New Orleans, LA

### **Committee members present**

- Helen Curol, LA
- Edward Hanna, FL
- Bill Matheny, MS
- Brad Moore, GA
- Joyce Natter, FL
- Owen Oatley, FL
- Buck Paolone, AL
- Al Vivona, FL
- J.T. Wright, GA

### **Committee members absent**

- Charlotte Cassady, GA
- Gwen Handelman, FL
- Jose Irizarry, P.R.
- Joyce Natter, FL
- Deborah Thomas, AR

### **TAP staff**

- Sallie Chavez, TAP Program Analyst

### **Welcome**

The chair welcomed everyone to the call.

### **Roll Call**

Chavez conducted roll call. Quorum met.

### **Approval of Prior Meeting Minutes**

The minutes of the prior meeting (6/7/05) were approved.

### **Status of Issues**

The chair conducted a review of the current issues

3433 Required SS-4 Correction Request – Approved to go to Joint Committee.

3239 Form 1040 Packages not sent to some taxpayers – Approved to go to Joint Committee.

3145 EFTPS System Change – Approved to go to Joint Committee.



700 Delay in Audit Response – Subcommittee does not feel this is a problem any longer. Dropped.

3333 Preparer Reimbursed from Refund – There is a process in place for preparers to be paid from refund. Dropped.

Issues to be worked in Atlanta at the Face-to-Face Meeting:

3345 Oatley - OIC Appeals

3138 Oatley – OIC Criteria – committee would like a Subject Matter Expert (SME) for the Face-to-Face Meeting. **Chavez and Lewis will work on finding a SME for the Atlanta Meeting.**

2866 Matheny & Vivona - Toll Free Information on prior year returns – awaiting information from Analyst. Possibly the telephone SME can answer the questions.

3188 Cassady – Dependent Issue

2148 Paolone – Telephone Quality – SME in Atlanta.

1989 Paolone – Toll-Free Telephone Service Quality – SME in Atlanta.

2915 Paolone – Toll-Free Telephone Service Quality – SME in Atlanta.

**It was suggested that the IRS provide a SME on telephone quality for the TAP because the IRS is closing TACs and telephone sites and decreasing telephone site hours.**

Hanna asked Analyst Chavez to discuss the Activity Report. Chavez requested the committee complete the Speaker's Request Form because all the information on that form is required for the database. This database then becomes the chair's report for his monthly report. She asked that anyone who does not have the form to contact her.

#### **Plans for Face to Face Meeting**

Hanna reviewed the agenda for the face to face meeting in Atlanta, Ga. 7/22-23/05.

JT suggested that goals and objectives be discussed during the face-to-face meeting.

Hanna thanked Vivona, Wright, Moore, Matheny and Irizarry for volunteering to help with some of the tasks that the committee need to do.

Lewis thanked Hanna, Matheny and Oatley for helping with the interviews.

The meeting was adjourned. The next meeting will be July 22 & 23, 2005 in Atlanta.



## **Area 3 Committee Meeting Minutes June 7, 2005**

### **Designated Federal Official**

- Carolyn Lewis, New Orleans, LA

### **Committee members present**

- Helen Curol, LA
- Gwen Handelman, FL
- Edward Hanna, FL
- Jose Irizarry, P.R.
- Bill Matheny, MS
- Brad Moore, GA
- Owen Oatley, FL
- Buck Paolone, AL
- Deborah Thomas, AR
- Al Vivona, FL
- J.T. Wright, GA

### **Committee members absent**

- Nancy Allen, GA
- Charlotte Cassady, GA
- Joyce Natter, FL

### **TAP staff**

- Sarah Chavez, TAP Program Analyst
- Nancy Ferree, TAP Program Manager
- Jenny Reyes, TAP Secretary

### **Welcome**

The chair welcomed everyone to the call.

### **Roll Call**

Chavez conducted roll call. Quorum met.

### **Approval of Prior Meeting Minutes**

The minutes of the prior meeting (5/3/05) were approved.

### **Status of Issues**

The chair conducted a review of the current issues

3433 Chavez, Ferree, Moore and Hanna will work on changes to the format and will prepare the issue for submission next month to this committee.

3145 Moore will carry this issue over to the next month.



2306 Dropped

2975 Dropped

2866 Matheny and Thomas will continue to work this issue.

770 Cassady will continue to work this issue

292 Dropped

### **Issues to be worked next month**

3345 Oatley - OIC Appeals

3138 Oatley – OIC RCP

2866 Matheny & Thomas- Toll Free Information

3333 Hanna & Cassady- Tax Preparer to be reimbursed from refund

2148, 1989, & 2915 Paolone- Telephone Quality – will be discussed at next month's face to face meeting. Need three subject matter experts to address Outsourcing, Evaluations, and Statistics. Staff **(Ferree and Chavez will work on securing subject matter experts)**

3239 Vivona- 1040 packages sent to taxpayers

### **Plans for Face to Face Meeting**

Hanna reviewed plans for the face to face meeting in Atlanta, Ga. 7/22-23/05. Curol, Thomas and Moore may not be present. **Chavez will send all members an e-mail with the correct hotel address. All panel members should send agenda items and telephone questions to Hanna, Paolone, and Chavez's attention by no later than 6/21/05.**

**Sub-committees should have pre-read reports to all panel members no later than one week prior to the next meeting.**

### **Meeting Surveys**

Hanna requested the committee consider removing the grading on the meeting survey. The panel did not arrive at consensus. The grading will remain.

### **Phone Interviews for new panel member applicants**

Ferree announced that phone interviews will begin June 13 for two weeks. Panel member assistance is requested. Hanna and Matheny will assist.

### **Tax Forums**

Hanna asked for volunteers to staff the booth at the Atlanta Tax Forum. Wright and Matheny volunteered.



**Taxpayer Assistance Center(TAC) closings**

**Handelman will forward a copy of a handout to all panel members regarding the TAC closings.**

The meeting was adjourned. The next meeting will be July 5, 2005 by teleconference.



## **Area 3 Committee Meeting Minutes May 3, 2005**

### **Members in Attendance:**

- Helen Curol, Lake Charles, LA
- Gwen Handelman, Ft. Lauderdale, FL
- Edward Hanna, Tampa, FL
- José Irizarry, San Juan, PR
- William Matheny, Long Beach, MS
- Bradley Moore, Decatur, GA
- Joyce Natter, Miami, FL
- Owen Oatley, Holly Hill, FL
- Francis (Buck) Paolone, Hoover, AL
- Deborah Thomas, Fayetteville, AR
- Alexander Vivona, Sarasota, FL
- J. T. Wright, Carrollton, GA

### **Members Absent**

- Charlotte Cassady, Talbotton, GA
- Nancy Allen, Roswell, GA

### **Staff:**

- Carolyn Lewis, LTA/DFO
- Nancy Ferree, TAP Program Manager
- Sallie Chavez, TAP Program Analyst

### **Roll Call**

Quorum of eight (8) was met.

### **Review of Prior Meeting Minutes**

Meeting Minutes were accepted by consensus.

### **Review of Joint Committee Call**

Committee Member Gwen Handelman reported that the Joint Committee submitted a letter to the IRS Commissioner concerning the closing of TAC offices throughout the country. The Joint Committee felt that TAP should have a say in what happens to TAC offices. The IRS Commissioner has agreed to meet with Committee Member Handelman and three (3) other TAP members. She asked the committee to submit any suggestions or comments they would like to ask the IRS Commissioner during the meeting. Please submit these comments or suggestions to her and Committee Chair Ed Hanna as soon as possible.

Recruitment for new panel members was going on for the month of April. TAP Director Bernie Coston has reported more than 300 citizens have applied for membership.

Some of the issues on the agenda for the Joint Committee Face-to-Face meeting this month are: how to capture outreach activities, how to document committee recommendations (including issue committees), Ethical Standards, IRS response (acknowledging TAP recommendations). Committee Member Handelman asked if the committee members had any additional items they would like to



submit to the Joint Committee to please communicate them to Committee Chair Ed Hanna for him to take to the Joint Committee Meeting next week.

Monthly Chair Reports will now be sent to all committee members.

The committee has never received a response to the Outsourcing recommendation the committee elevated to National Taxpayer Advocate Nina Olson; however, she did mention this issue in her Report to Congress and used portions of the proposal word-for-word.

TAP Director Bernie Coston will be circulating the Legislative Form to be used by individuals to elevate legislative issues to National Taxpayer Advocate Nina Olson. This is not to be used by the committee. It will not be given special treatment.

Committee Chair Ed Hanna reminded committee members that they need to submit their outreach activities to TAP Analyst Sallie Chavez on the official forms so they can be recorded in the Annual Report.

### **Status of Issues**

#### Contact #3145 – Request Change to EFTPS System

Committee Member Brad Moore has not been able to work on this issue. He does want to move forward on the issue and will prepare the proposal for the next meeting.

#### Contact #3351 – Current Year W-2 and 1099 Availability

Committee Chair Ed Hanna stated this information is not available until later in the year. It was agreed by the committee to **drop** this issue.

#### Contact #292 – Form 1040 for Clergy

Committee Chair Ed Hanna reviewed this issue. This was previously worked by the committee and closed. The practitioner who originally wrote to the committee with this problem approached TAP Program Analyst Sallie Chavez at the Tax Forum in Orlando last July stating he was still having the same problem. These returns are very specialized and complicated. Committee Chair Hanna would like to have a subject matter expert to learn if these are processed differently than regular returns. Committee Members J. T. Wright and Al Vivona formed a sub-committee to determine how clerical returns are processed and what the error rate is for these as compared to other returns.

#### Contact #3387 – Taxpayer Assistance Centers

Committee Chair Ed Hanna stated the center used the correct procedures. It was agreed by the committee to **drop** this issue. It was recommended to use TAP Program Manager's information to close the issue with the citizen.

#### Contact #770 – Delay in Audit Response

Committee Member Charlotte Cassady was not on the call. Will hold over until next month.

#### Contact #2306 – Improvements for Extensions

Committee Chair Ed Hanna said he thought that the SB/SE issue committee was working on this issue. TAP Program Analyst Sallie Chavez provided research information to Committee Member Owen Oatley. He explained the issue to the entire committee. Extensions cannot be faxed to the IRS. The practitioners would like to be able to submit multiple extensions; however, Owen Oatley's research found there might be a disclosure problem because extensions are filed with taxpayers' returns. He will prepare a draft recommendation for the next meeting.



Contact #3346 – Independence of Appeals

Committee Member Owen Oatley said that IRS and Appeals are structured differently. Appeals gets involved solely at the request of the taxpayer. It was decided that this issue be **dropped**.

Contact #3333 – Prepare Reimbursed from Refund

Committee Chair Ed Hanna states he will get the information on this and report at the next meeting.

Dependent Issue

Committee Member Charlotte Cassady was not on the call so this issue will be held over to the next meeting.

Telephone Issues

Committee Chair Ed Hanna said he would like to have a speaker from the toll-free line at the Face-to-Face meeting in Atlanta in July. He asked the committee to provide questions they would like answered. Request the speaker for about 30 minutes.

Contact #3356 – Disaster Area Information

Committee Chair Ed Hanna said that this issue is too broad. It needs to be more definitive. What is deficient in what the IRS provides now? He said there are multiple publications with this disaster information available. Committee Member Owen Oatley stated after all the hurricanes in Florida last year he thought there was a need for this information. He will solicit additional information about this issue.

Contact #3357 – 21st Century Act

Committee Chair Ed Hanna said there are no formal procedures yet on this issue. He requested TAP Program Analyst to research and see when procedures will be completed.

**Members Report of Presentations**

Committee Member Helen Curol attended a meeting of 25 – 35 African American churchwomen. She spoke about TAP activities and left her business cards with them.

Committee Member José Irizarry recorded a 1-hour TV program with the Local Taxpayer Advocate, which will be broadcast this month. This could be viewed by more than 25,000 people

**Plans for Face-to-Face Meeting**

TAP Program Analyst Sallie Chavez reported that everything was coming along for the face-to-face meeting in July. The meeting on Friday will be at the Summit Federal Building, which is about two blocks from the hotel. The meeting on Saturday will be in the hotel. Travel Request forms will be sent the first of June. Please complete them upon receipt and get them back to Jenny as soon as possible so all travel requests can be completed.

**Meeting Close**

Committee Member Gwen Handelman reported that a response was received concerning the elevated proposal on Health Care Benefits. The Joint Committee submitted the recommendation to the wrong operating division. Committee Chair Ed Hanna is requesting, in his April Monthly Report, to have it submitted to the correct operating division.

Committee Chair Ed Hanna said the Uniform Taxpayer Identification Requirements recommendation is being elevated with the April Monthly Report.

Next meeting is scheduled for June 7, 2005 at 11:00 am ET.





## **Area 3 Committee Meeting Minutes April 5, 2005**

### **Members in Attendance:**

- Charlotte Cassady, Talbotton, GA
- Helen Curol, Lake Charles, LA
- Gwen Handelman, Ft. Lauderdale, FL
- Edward Hanna, Tampa, FL
- José Irizarry, San Juan, PR
- Bradley Moore, Decatur, GA
- Joyce Natter, Miami, FL
- Owen Oatley, Holly Hill, FL
- Francis (Buck) Paolone, Hoover, AL
- Alexander Vivona, Sarasota, FL
- J. T. Wright, Carrollton, GA

### **Members Absent**

- Nancy Allen, Roswell, GA
- William Matheny, Long Beach, MS
- Deborah Thomas, Fayetteville, AR

### **Staff:**

- Nancy Ferree, Acting DFO
- Sallie Chavez, TAP Program Analyst

### **Roll Call**

Quorum of eight (8) was met.

### **Review of Prior Meeting Minutes**

Meeting Minutes were accepted by consensus. Committee Member Gwen Handelman suggested to list the assignments at the end of the minutes for easy review.

### **Review of Joint Committee Call**

No items to report.

### **Issues**

Committee Chair Ed Hanna thanked everyone for their responses to the issues.

#### Contact #2916 – Processing of S-corp. Elections

Committee Chair Ed Hanna stated it was the IRS policy to respond to these requests within 60 days. He asked if any of the practitioners on the committee were having any problems with this. Committee Member Owen Oatley stated that his sub-committee recommended the issue be dropped because they did not see it as a problem. Issue was dropped by consensus.

#### Contact #3146 – Website Access to Estimated Tax Payment

Committee Chair Ed Hanna stated that this is available on the IRS website for practitioners. He recommends that the issue be dropped. Issue was dropped by consensus.



Contact #3330 – Accept Fax Copies of Form 2848

Committee Chair Ed Hanna stated IRS accepts faxed copies. He asked the other practitioners on the committee if they were having a problem. They were not. Recommended to drop this issue. Issue was dropped by consensus.

Contact #2924 – TAP Signs in TAC Office

Committee Chair Ed Hanna stated it was a good idea to have signs in TAC offices. This was transferred to the new Communications Issue Committee, Outreach Subcommittee.

Contact #770 – Delay in Audit Response

Committee Chair Ed Hanna discussed this issue. He suggests that the IRS add, "If you have sent previous reply, ignore this notice." Committee Member Charlotte Cassady has recently noticed no time delays. She said her issue committee last year addressed this concern and she thinks they recommended using 30 days. Committee Member Gwen Handelman said she would like to see if the recommendation has been accepted. Committee Member Cassady said it was not to change the 10 days but give 30 days.

**ACTION ITEM:** TAP Program Manager Nancy Ferree will check with TAP Program Manager Judi Nicholas who was the DFO for the SBSE Issue Committee and get a copy of this recommendation.

Committee Chair Ed Hanna recommended to put this into the parking lot.

Contact #3242 – Changes to Various Pubs for Tax Preparation

Committee Chair asked for any comments about this recommendation. Committee Member Gwen Handelman feels the proposal is ready to go. It was approved by consensus.

Telephone Issues

Committee Chair Ed Hanna discussed the various issues on these contacts. Committee Member Buck Paolone originally thought to drop these issues. He asked for additional information. He would like to have actual wait time. Also on the call back feature, he would like a report on the satisfaction suveys. TAP Program Manager Nancy Ferree stated there is a record of current hold times and what the IRS can and can't do. National Taxpayer Advocate Nina Olson has addressed this in her Report to Congress. Committee Member Gwen Handelman said that just because the National Taxpayer Advocate has it in her Report to Congress doesn't mean TAP shouldn't make a proposal. She would like a Subject Matter Expert for a teleconference. Committee Member Paolone suggested another visit to the call center in Atlanta. Committee Member Owen Oatley suggested that they be invited to the meeting in Atlanta. Committee Chair Hanna suggested the committee stay with it and have a Subject Matter Expert. He wants it put in the parking lot. TAP Program Manager Ferree suggests new members go to TAPSpeak and review the old proposals.

Contact #3145 – Request to Change EFTPS System

Committee Member Brad Moore said that subcommittee would like to propose to BOLD item in the brochure that explains what need to be done to correct an EFTPS deposit. The instructions are in the brochure. They will pursue.

Contact #3433 – Notice Revision

Committee reviewed proposal. Committee Member Gwen Handelman feels actual language should be given. Need to change the proposal. This was just forwarded to committee for review. Need additional time to review. Will pass and put on agenda for next meeting.

Contact #3332 - Database for Entity Information

Committee Chair Ed Hanna stated that IRC6103 stated that this information cannot be disclosed. This needs a legislative change. Committee Member Gwen Handelman said that the committee should not be discussing it any longer. As an individual, you can propose a legislative change to National



Taxpayer Advocate Nina Olson but it is no longer a committee issue. If you want to support this change, email Ed Hanna.

### **Members Report of Presentations**

Committee Member Joyce Natter discussed TAP with Appeals employees. One is an instructor at a local college. He has agreed to discuss TAP with his class.

Committee Member José Irizarry said there were some articles about him in The Puerto Rico CPAs Journal and The Puerto Rico Manufacturers Association Journal. He is also scheduled to appear on TV this month with the Local Taxpayer Advocate.

Committee Member Helen Curol said there was an article in the newsletter from the school superintendent that went to all the schools in her district.

Committee Member Gwen Handelman suggested that TAP Program Analyst Sallie Chavez send out the Outreach Activity Report at the end of each month to remind everyone to send in their information.

**ACTION ITEM:** TAP Program Analyst Sallie Chavez will send out the Outreach Activity Report on the 30th (or so) of each month.

### **Plans for Face-to-Face Meeting**

TAP Program Analyst Sallie Chavez reported that everything was coming along for the face-to-face meeting in July. The meeting on Friday will be at the Summit Federal Building, which is about two blocks from the hotel. The meeting on Saturday will be in the hotel. More information about the meeting will be distributed in late May or early June.

### **TAP Issues**

Committee Chair Ed Hanna said he would like to assign out some additional work to subcommittees.

#### Contact #3346 - Independence of Appeals

Subcommittee – Committee Members Owen Oatley and Joyce Natter

#### Contact #3138 - Offer in Compromise Criteria

Subcommittee – Committee Member Owen Oatley

#### Contact #2306 – Improvements to extension

Committee Member Owen Oatley said that SBSE is working on this. Someone suggested that they might not be working on individual extension. Need to find out what area handles multiple extensions. Committee Member Owen Oatley will work on this.

#### Contact #2975 – Additional Line for FICA

TAP Program Analyst Sallie Chavez said research was done on this issue and distributed to committee prior to this new committee starting up. It is available for a subcommittee.

#### Contact #3147 - W-2 on Plain Paper

Committee Chair Ed Hanna stated IRS does not have equipment to read forms. Committee Member Charlotte Cassady said that it has to be scanned. Committee Chair Hanna said he would like verification before dropping.



Contact #3345 – Delay in Appealing OIC  
Subcommittee – Committee Members Owen Oatley and José Irizarry.

Committee Chair Ed Hanna would like the entire committee to have a list of the issues.

**ACTION ITEM:** TAP Program Analyst Sallie Chavez will send out the List of Issues for all members.

Dependent Issue

Committee Member Charlotte Cassady's subcommittee is working on this issue.

**Meeting Close**

Committee Member Ed Hanna thanked everyone for their responses.

TAP Program Manager Nancy Ferree reminded everyone that we are recruiting until April 29. She asked that everyone spread the word. Send prospects to the website to complete the application. Information was sent to everyone by email. Committee Member Owen Oatley stated he did not get it. Please fax it to him.

Next meeting is scheduled for May 3, 2005 at 11:00 am ET.

**ACTION ITEMS**

TAP Program Manager Nancy Ferree will check with TAP Program Manager Judi Nicholas who was the DFO for the SBSE Issue Committee and get a copy of this recommendation.

TAP Program Analyst Sallie Chavez will send out the Outreach Activity Report on the 30th (or so) of each month.

TAP Program Analyst Sallie Chavez will send out the List of Issues for all members.



## **Area 3 Committee Meeting Minutes March 1, 2005**

### **Members in Attendance:**

- Nancy Allen, Roswell, GA
- Gwen Handelman, Ft. Lauderdale, FL
- Edward Hanna, Tampa, FL
- José Irizarry, San Juan, PR
- William Matheny, Long Beach, MS
- Bradley Moore, Decatur, GA
- Joyce Natter, Miami, FL
- Owen Oatley, Holly Hill, FL
- Francis (Buck) Paolone, Hoover, AL
- Deborah Thomas, Fayetteville, AR
- Alexander Vivona, Sarasota, FL

### **Members Absent**

- Charlotte Cassady, Talbotton, GA
- Helen Curol, Lake Charles, LA
- James (J.T.) Wright, Carrollton, GA

### **Staff:**

- Carolyn Lewis, LTA/DFO
- Sallie Chavez, TAP Program Analyst
- Nancy Ferree, TAP Program Manager

### **Roll Call**

Quorum of eight (8) was met.

### **Review of Prior Meeting Minutes**

Meeting Minutes (with one correction) were accepted by consensus.

### **Review of Joint Committee Call**

Committee Chair Ed Hanna stated 500 copies of the TAP Annual Report will be printed and will be available to all members and organizations that have an interest in TAP. Committee Member Gwen Handelman stated if anyone identifies groups and individuals who would be interested in TAP, they should be advised to review the Annual Report on the TAP website at [www.improveirs.org](http://www.improveirs.org). It was suggested to provide copies to Congressional Offices.

**ACTION ITEM** — TAP Program Manager will see who will be providing Annual Reports to the congressional offices.

The Joint Committee discussed the feedback surveys. These surveys will be sent out after each meeting. The results will be sent to the chair, vice chair and DFO. They will be posted on TAPSpeak.

**ACTION ITEM** — TAP Program Analyst will forward feedback surveys to committee members after each meeting.



The Joint Committee discussed legislative submissions. These concerns/issues are to be forwarded directly to NTA Nina Olson. It was also stated that the majority of the committee's time should be spent with customer service issues.

Committee Member Owen Oatley stated that another issue that was discussed at the meeting was about feedback on recommendations. Committee Member Gwen Handelman said the TAP Program Manager and the TAP Program Analyst along with the chair should decide what to do if the committee hasn't gotten a final answer on any issues.

**ACTION ITEM** — TAP Program Manager and TAP Program Analyst will review all the Area 3 issues and determine what requires a response.

TAP Program Manager commented on the issue that was elevated on raising the tolerance from \$5.00 to \$25.00. The IRS, in its response, stated they would consider raising the limit but that \$25.00 was too high. She thinks this issue should not be closed but put into a holding status.

**ACTION ITEM** — TAP Program Manager will find out about procedures to follow-up on recommendations that are not totally rejected by the IRS.

### **Concerns/Issues**

Committee Vice-Chair Bill Matheny commended the subcommittee chairs on their work. He also thanked TAP Program Analyst Sallie Chavez for working on the spreadsheet. There was some discussion about the spreadsheet.

**ACTION ITEM** — TAP Program Analyst Sallie Chavez will input a revision date on the spreadsheet when it will be forwarded to members monthly.

#### Contact #3333 — Preparer Reimbursed from Refund

Subcommittee lead Buck Paolone reviewed this issue. His subcommittee decided there were legal prohibitions and it was too cumbersome. They recommended dropping the issue. Committee Chair Ed Hanna would like to hold off on dropping this issue. He has some additional information that he would like to submit to the subcommittee about RALs. There was much discussion about this. There needs to be more publicity about the fact that a taxpayer will receive a refund within 10 – 14 days if they file electronically. It was agreed to put this on hold pending additional information from the chair to the subcommittee.

#### Contact #2924 — TAP Signs in TAC Office

Subcommittee lead Buck Paolone reviewed this issue. The subcommittee decided the new Communications Issue Committee would best work this. The entire committee agreed by consensus to transfer this issue to the new issue committee.

**ACTION ITEM** — TAP Program Analyst Sallie Chavez will transfer Contact #2924 to the Communications Issue Committee.

#### Contact #2148 — Telephone Quality

#### Contact #1989 — Toll-Free Telephone Service Quality

#### Contact #2915 — Toll-Free Telephone Service Quality

Subcommittee lead Buck Paolone stated these issues are similar and they will be handled as one issue. He said there have been several recommendations sent to the IRS and they were not very receptive to the recommendations. All have been rejected. There was a great deal of discussion about these issues. It was decided to separate Contact #2915 because the issue there is requesting the caller to leave their name, telephone number and a message after a very long wait. TAP Program Manager Nancy Ferree stated she did not think it was possible to leave a message on the 1040 toll-



free line. She will check into this. Another committee member asked for stats on the number of calls received and the wait time on these calls. Staff will obtain these stats.

**ACTION ITEM** — TAP Program Manager will request information about leaving a message on the 1040 toll-free line.

**ACTION ITEM** — Staff will obtain stats on number of call received and the wait time on these calls.

Contact #3242 — Volunteer Assistor's Guide Form 13614

Committee Member Al Vivona reviewed this issue for committee. The subcommittee has prepared a recommendation. Committee Member Gwen Handelman stated she responded to the recommendation with some changes. It was agreed, by consensus, to elevate this issue after the changes were made.

Contact #3332 — Database for entity information

Committee Member Bill Matheny stated that the subcommittee determined this was not feasible under privacy regulations. The subcommittee recommended dropping this issue. Committee Chair Ed Hanna does not agree with this. Committee Member Gwen Handelman stated she would need to see a specific recommendation before she would support it. There was much discussion about this issue.

**ACTION ITEM** — Committee Chair Ed Hanna will prepare recommendation for the next meeting.

Committee Chair Ed Hanna stated there was no more time to discuss issues. The remaining issues will be discussed at the next meeting.

### **Plans for Face-to-Face Meeting**

TAP Program Analyst Sallie Chavez said she received choices from members on the location for the face-to-face meeting of 6 for Orlando and 4 for Ft. Lauderdale. Several did not send in a choice. Many of the choices contained a caveat of "whatever costs the least". She has contacted more than 30 hotels in the Orlando area. Most do not have the availability or the meeting room is too expensive. She went ahead and prepared a cost comparison for Atlanta, GA. It costs \$2,000 less than Orlando does. She is holding her issue committee meeting in Atlanta and has found a hotel (with the help of TAP Director Bernie Coston) that will provide the meeting space at no cost. Betty Allen, LTA, recommended the hotel, also. The hotel is the Best Western Inn at the Peachtrees. It was agreed by consensus to hold the meeting in Atlanta.

**ACTION ITEM** — TAP Program Analyst will make arrangements to hold the face-to-face meeting at the Best Western Inn at the Peachtrees.

### **Meeting Close**

Committee Member Ed Hanna stated the meeting survey would be emailed to each committee member. He asked that they complete them and email them back as soon as possible.

DFO Carolyn Lewis stated she would like to see a standard format for the subcommittees to report each month. She likes the way Committee Member Buck Paolone reported because it gave the opinion of each of the subcommittee members.

Next meeting is scheduled for April 5, 2005 at 11:00 am ET.



## **Area 3 Committee Meeting Minutes February 1, 2005**

### **Members in Attendance:**

- Nancy Allen, Roswell, GA
- Helen Curol, Lake Charles, LA
- Gwen Handelman, Ft. Lauderdale, FL
- Edward Hanna, Tampa, FL
- José Irizarry, San Juan, PR
- William Matheny, Long Beach, MS
- Bradley Moore, Decatur, GA
- Joyce Natter, Miami, FL
- Owen Oatley, Holly Hill, FL
- Francis (Buck) Paolone, Hoover, AL
- Deborah Thomas, Fayetteville, AR
- James (J.T.) Wright, Carrollton, GA
- Alexander Vivona, Sarasota, FL

### **Members Absent**

- Charlotte Cassady, Talbotton, GA

### **Staff:**

- Carolyn Lewis, LTA/DFO
- Sallie Chavez, TAP Program Analyst
- Nancy Ferree, TAP Program Manager

### **Opening/Welcome**

Committee Chair Ed Hanna welcomed everyone. He announced that Committee Member Bill Matheny would be the new Vice-Chair since Committee Member Don Miller was transferred to Area 4. Committee Vice-Chair Matheny will be the coordinator for the new concerns and will assign these new concerns to subcommittees.

### **Roll call**

Quorum of eight (8) was met.

### **Review of Prior Minutes**

Meeting Minutes were accepted by consensus.

### **Review of Joint Committee Call**

Committee Chair Ed Hanna stated that Tennessee has now been assigned to Area 4. Area 3 has transferred two (2) committee members to Area 4.

A new issue committee has been created. It will be the Communications Committee. This new committee was created because the issue committees were too large.





TAP Program Manager Nancy Ferree apologized because some members did not get the email about the new issue committee or the realignment. The email was resent and the deadline for the new issue committee has been extended. Everyone will be notified as soon as the decisions are made.

### **Issues**

Committee Chair Ed Hanna stated that Area 3 has presented a recommendation twice to the Joint Committee and they rejected it both times to make a change to the K-1. Now a new K-1 was introduced and line 16 contains the changes the committee was recommending.

#### Contact #3242

Committee Chair Ed Hanna said this sub-committee of Committee Members Helen Curol, Al Vivona and Bill Matheny has been working on the issue. Committee Member Vivona said there needs to be guidance to the taxpayer on what is needed. Page 58 on the 1040 gives instructions. This information needs to be put into the Pub 17 and the VITA Training Publication. Committee Member Matheny stated there is no clear-cut information from IRS on what is required.

Committee Chair Ed Hanna reviewed the issue. Committee Member Gwen Handelman has a problem separating the volunteers from the paid preparers. Preparers are required to sign prepared returns as an individual whereas the volunteers do not.

TAP Program Manager Nancy Ferree advised the committee that the National Taxpayer Advocate has a section of her Report to Congress on the issue of VITA. Committee Member Gwen Handelman stated that Area 4 is working on an aspect of this report.

Committee Chair Ed Hanna asked Sub-committee to write up a recommendation and forward it to the entire committee before the next meeting.

#### Contact #2916

This concern is about IRS "losing" Form 2553s. Subcommittee Chair discussed the concerns. It was decided that the subcommittee does not have the scope of the problem. TAP Program Analyst Sallie Chavez will research this issue.

#### Contact #3136

This concern is about eliminating or automating the Form 2553. There was discussion about combining the Forms 2553 and SS-4 but most of the committee did not think that was practical. Electronic was possible but each shareholder would have to approve. After much discussion it was agreed by consensus to **drop** this issue.

#### Contact #3330

This concern is about whether the IRS will accept a fax copy of the Form 2848 Power of Attorney (POA). This concern was discussed. DFO Carolyn Lewis stated that IRS employees accept faxed Form 2848. TAP Program Analyst Sallie Chavez stated when she worked on the Practitioner Hotline several years ago she would accept a fax copy of the POA and would forward it to the Service Center to be input on the Central Authorization File (CAF). TAP Program Analyst Chavez will check and make sure this is still the procedure.

Committee Chair Ed Hanna stated this was taking longer than he thought it would. TAP Program Analyst Sallie Chavez will send out information on all the issues that are in Area 3. Subcommittees will work on their issues and report what they have completed at the next meeting.

#### Abatement of Low-Dollar Balance Due Accounts

Committee Chair Ed Hanna stated that IRS had responded on the recommendation. He stated the IRS agreed that the amount should be raised but not to the \$25 amount Area 3 had recommended. Since the committee had not had the opportunity to review this response, it will be discussed at the next



meeting. TAP Program Analyst Sallie Chavez will forward this response to the entire committee. Committee Member Gwen Handelman suggested that everyone email Committee Chair Ed Hanna so he can respond to the Joint Committee during the February call.

### **Members Report of Presentations**

Committee Chair Ed Hanna stated he was very impressed with the presentations made during the month. TAP Program Analyst Sallie Chavez asked that everyone please complete the form and forward it to her by the 1st of each month so that the information can be put into the database and a report can be sent to the chair for his monthly report, which is due to the Joint Committee on the 5th of each month. She will forward the forms to the entire committee.

Members discussed their presentations.

### **Plans for Face-to-Face Meeting**

TAP Program Analyst Sallie Chavez said that since Tennessee was no longer part of Area 3 a new location will be selected for the face-to-face meeting. Locations mentioned included Little Rock, Birmingham, Jackson, Orlando, Ft. Lauderdale, Mobile and Montgomery. There was discussion about the cost and the budget. Ft. Lauderdale was the least expensive but committee had already had a meeting in Florida two (2) years ago.

Committee Chair Ed Hanna requested the spreadsheet with the locations be emailed to committee members. He asked that each member respond no later than February 7 with his or her selected location. He reminded everyone the meeting was July 21 – 23, 2005.

### **Meeting Close**

Committee Member Ed Hanna thanked everyone for attending. He asked them to keep up the outreach work. Bring back concerns. Next meeting will be March 1, 2005 at 11:00am ET.



## **Area 3 Committee Meeting Minutes January 4, 2005**

### **Members in Attendance:**

- Helen Curol, Lake Charles, LA
- Gwen Handelman, Ft. Lauderdale, FL
- Edward Hanna, Tampa, FL
- José Irizarry, San Juan, PR
- William Matheny, Long Beach, MS
- Donald Miller, Loudon, TN
- Bradley Moore, Decatur, GA
- Joyce Natter, Miami, FL
- Lovella Richardson, Knoxville, TN
- Deborah Thomas, Fayetteville, AR
- James (J.T.) Wright, Carrollton, GA
- Alexander Vivona, Sarasota, FL

### **Members Absent**

- Nancy Allen, Roswell, GA
- Charlotte Cassady, Talbotton, GA
- Owen Oatley, Holly Hill, FL
- Francis (Buck) Paolone, Hoover, AL

### **Staff:**

- Carolyn Lewis, LTA/DFO
- Sallie Chavez, TAP Program Analyst
- Nancy Ferree, TAP Program Manager

### **Opening/Welcome**

Committee Chair Ed Hanna started the meeting by welcoming everyone. He stated that he wanted to start the meeting by informing everyone that there will be no meeting in Orlando at the end of January. Because of the budget, the committee can only hold one face-to-face meeting. Nashville will be the primary site with Memphis being the back up. That now means that there will be a February meeting on February 1 at 11:00am ET.

### **Roll Call**

Quorum of 9 was met.

### **Introduction of Guests**

No guests were present.

### **Review of Prior Meeting Notes**

Meeting Notes were accepted as written.

### **Review of Telephone Protocol**

Committee Chair Ed Hanna reviewed the telephone etiquette. He stated that any comments or suggestions that are brought to the committee would be called "concerns" before it is called an "issue". Committee Vice Chair Don Miller will work with a sub-committee who will review these



"concerns". Committee Chair Hanna asked that everyone please go into TAPSpeak and input their bios. This will help Vice Chair Miller in assembling sub-committees of members with various occupational specialties. He also asked them to keep emailing among themselves for ideas and help in working with TAP.

### **Outline Our Objectives**

Committee Chair Ed Hanna again expressed his idea of calling comments or suggestions "concerns" before they are called "issues". He is looking to new members for input.

Committee Member Gwen Handelman said outreach activities need to be sent to the TAP Staff by the 1st of the month for the previous month so that the chair can report on these activities to the Joint Committee by the 5th of the month. There was a discussion about the outreach strategy.

### **Issues (Concerns)**

#### Contact #3224

This issue concerns a notice received regarding an installment agreement. Committee Chair Ed Hanna stated this notice (CP521) is being rewritten and the committee should wait and see what the revised notices looks like before they work on this concern. TAP Program Manager Nancy Ferree stated there are two Installment Agreement statements – one as a monthly statement and another as an annual statement. TAP Program Analyst Sallie Chavez said that the CP521 is the monthly statement. She was not sure what the Annual Notice number is. She will research and find it. Committee Chair Hanna requested this concern be put into the parking lot.

#### Contact #3225

This concern is about the Collection Trust Fund Recovery Penalty. Committee Member Bill Matheny stated that the only time a taxpayer would be fully liable would be if the taxpayer was a Schedule C or a partnership. If the taxpayer was a corporation, the individual would only be liable for the trust fund portion of the company's total tax liability. Committee Chair Ed Hanna said he would like this to be put in the parking lot and have TAP Program Analyst Sallie Chavez obtain more information.

#### Contact #3241

This concerns the General Sales Tax for 2004. Committee Member Al Vivona said that the General Sales Tax Publication has been issued and he does not think this is a concern at this time. It will be dropped.

#### Contact #3242

This concerns the VITA program requirement to have proof of identify from taxpayers in order to e-file their returns. DFO Carolyn Lewis stated she has talked to her VITA coordinator in Louisiana and found that the Form 13614 is an optional form; however, the organization must obtain some sort of method to confirm that preparers verified the identity of the taxpayers prior to the e-filing of returns. There was much discussion about this issue. Committee Chair Ed Hanna stated it appears that this will be pursued and he would like Committee Members Bill Matheny and Al Vivona to be involved in the concern.

### **Slogans**

Committee Vice Chair Don Miller announced the winner of the slogan contest. The winner was:

**"Whatever the issue A to Z, you have an advocate in Area 3"**

He thanked everyone for participating. All the slogans were great.



**Meeting Close**

Committee Member Ed Hanna thanked everyone for attending. Next meeting will be February 1, 2005 at 11:00am ET.