



2007 Meeting Minutes Area 3

- December 12, 2007
 - November 20, 2007
 - October 16, 2007
 - September 11, 2007
 - August 21, 2007
 - July 10, 2007
 - June 19, 2007
 - May 15, 2007
 - April 17, 2007
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 - February 22-24, 2007
 - January 16, 2007
-

Taxpayer Advocacy Panel (TAP) Area 3 Committee Meeting Minutes

**Committee's Face-to-Face Meeting in DC
Fairmont Hotel-Lindens Conference Room
December 12, 2007, 1:15 pm – 5:00 pm**

Designated Federal Official (DFO)

Rose R. Browne, Local Taxpayer Advocate, Atlanta, GA

Members Present

Mary Armstrong
Dale Cooper
Jasponia Florence
Luis Fuentes
Louis Kapugi
Patrice Marker
Hank Mosler
Mark Paris
Al Rodriguez
Homer Sewell
Max Scott
Tommy Thompson
Chuck Tice

Members Absent

Byron Edwards



Staff Present

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

Guest(s) Present

Bill Bly, Wayne, PA

Welcome & Roll Call/Quorum

Hank Mosler welcomed everyone.

Introduction of All Members:

All members went around the table and introduced themselves and stated where they were from.

Elections of Chair and Vice-Chair:

Dale Cooper has been elected as Chair for Area 3 for 2008. Mark Paris has been elected as Vice-Chair for Area 3 for 2008.

Approve Meeting Minutes of November 20, 2007

Minutes have been approved as written by consensus.

Confirm 2008 Meeting Dates, Times & Location of Face-to-Face Meeting(s)

Quorum is decided as greater than 50% by consensus. Area 3 monthly tele-conferences have been set as the third Tuesday of every month at 12:30 EST. The committee has picked Orlando Florida, Pensacola Florida , Little Rock Arkansas, Jackson Mississippi or Baltimore to possibly conduct their annual face to face meeting for 2008. The dates for the Area 3 Face to Face have been tentatively schedule for February 28 through March 1, 2008.

Discuss concepts of teamwork and agreement by consensus

Consensus has been discussed and everyone understands the concept.

Review Active, New and Parking Lot Issues

Issue 4297(IRS Loses information Sent) is active and will be assigned to a subcommittee.

Issue 4404 (Hurricane Disaster or Similar Disaster) is made active and will have a subcommittee assigned.

Issue 4059 (Lack of Communication in the IRS) The committee decided to drop issue by consensus.

Issue 4081 (Required Minimum Distribution from IRA) The committee decided to drop issue by consensus.

Issue 4300 (Practitioners Need Special Number for Collection) The committee decided to drop issue by consensus.

Issue 4301 (Problem with Fax Machines) The committee decided to drop issue by consensus.

Issue 4403 (Standard Deduction vs Itemize) The committee decided to drop issue by consensus

Issue 4405 (POA Processing) The committee decided to drop issue by consensus.



Issue 4408 (Correspondence/Notice Process) The committee decided to drop issue by consensus.

Issue 4482(With-holding for Non-Citizens) The committee decided to drop issue by consensus.

Sallie Chavez informed the committee that any issue that is related to Tax forms and Pubs will be transferred to the Tax Forms and Pubs/Language Services Issue Committee.

Sallie also stated that she is going to post the List of TAP Issues on TAP Space monthly for all members to review.

Discuss Issue 3910 (TAC Recommendation)

The committee has decided to elevate Issue 3910 to Joint Committee by consensus. Sallie made note that we have to get consensus from the other area involved.

Elevated Issue Response

TAP Issue 306-016- The committee has decided to close proposal rejected by consensus.

TAP Issue 04-021B- The committee has decided to close proposal implemented by consensus.

TAP Issue 05-028-The committee has decided to close proposal implemented by consensus.

TAP Issue 04-053- The committee has decided to close proposal accepted by consensus.

TAP Issue 05-053- The committee has decided to close proposal implemented by consensus.

Set-up new Subcommittees

Patrice Marker, Louis Kapugi, Dale Cooper, Homer Sewell and Mark Paris volunteered to be on the area 3 screening subcommittee. Mark Paris is the lead.

Max Scott, Tommy Thompson, Chuck Tice and Luis Fuentes volunteered to be on the subcommittee to review Issue 4404 (Hurricane Disaster or Similar Disaster). Max Scott is the lead.

Byron Edwards, Mary Armstrong, Jasponia Florence and Alberto Rodriguez volunteered to be on the subcommittee to review Issue 4297 (IRS Loses Information Sent). Byron Edwards is the lead.

Hank Mosler suggested that all new members come to the committee meeting next month with a new issue to give them some experience of writing up issues.

Al Rodriguez, Louis Kapugi, Hank Mosler, Nancy Ferree and Rose Browne volunteered to be on the Quality Review subcommittee. Al Rodriguez is the lead.

Outreach

Rose Browne shared the type of outreach that the Local Taxpayer Advocates (LTA) conduct throughout the year. She also stated that she would love to partner with TAP to do outreach.

Dale Cooper stated how important reporting outreach is to the committee.

Closing Comments

Dale Cooper just thanked everyone for being here and stated that he will do his best as TAP Chair this year.



Confirm First Teleconference - 2008

Next meeting is a teleconference on January 15, 2008 at 12:30pm EST.

Certification: These minutes were approved by the TAP Area 3 committee by consensus on 2/19/2008.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
November 20, 2007**

Members in Attendance

Patrice Marker
Hank Mosler
Mark Paris
Max Scott
Chuck Tice
J T Wright

Members Absent

Mary Armstrong
Dale Cooper
Byron Edwards
Al Rodriguez

DFO present

Staff in Attendance

Bernie Coston, TAP Program Director
Nancy Ferree, TAP Program Manager/ Acting DFO
Sallie Chavez, TAP Program Analyst
Anita Fields, Secretary

Welcome

Hank Mosler welcomed everyone to the meeting and asked Anita to take Roll. He also allowed the guest on the call to introduce them.

Roll Call

Quorum of six (6) was met.

Introductions of Guests

Luis Fuentes, Puerto Rico
Ron Sampson, Florida
Moses Shillow, Louisiana
Jim Mooney, Florida
Tommy Thompson, Mississippi
Homer Sewell, Georgia
Timothy Higgins, Florida
Jasponia Florence, Alabama

Review of Meeting Minutes - August and September & October

The minutes from August, September and October meetings were reviewed and approved by consensus.

Comments from TAP Director

Bernie Coston thanked the retiring panel members for the leadership, commitment and time that they have shown during their tenure. He also took time to ensure the guests on the call that are waiting their appointment that we will be getting an answer back from Treasury really soon, and to keep the



week of December 10th open. Bernie reported that the 2007 Annual Report would be released early. He reported that for the first time in TAP history we are going into the New Year with a clean slate as far as elevated issues are concerned. He announced that the issue committees are available for selection, for the returning members to choose. He informed them to make a selection and send the response to Sandy McQuin. The results of the election for TAP Chair and Vice Chair will be out by the end of the week. He also informed the committee that the Area 3 DFO lost her father this weekend. He also announced that Area 3 has a new DFO and the name is Rose Browne from Atlanta.

Hank Mosler wanted to thank the retiring members also for their service for 2007.

Hank addressed the guests on the call and welcomed them to the call. He also informed them that some not all will be named as a member and some would be alternates. He extended an invitation and encouraged those members who will not be named, to continue to participate in the calls.

Review of Joint Committee Meeting

Hank informed the committee that all returning chairs would attend the annual meeting to help with training. Hank suggested that Nancy send an email to the seven area chairs and the seven issue committee chairs that they might be utilized for some training at the annual meeting, but nothing has been finalized as of now.

TAP Member Responsibilities

Hank stated Sallie Chavez posted a two-page document on member responsibility. Hank mentioned that Area 3 has done pretty good with their participation on calls. He reiterated that all of the members have been asked to volunteer 300-500 hours annually for a 3-year term, so please keep that in mind for the upcoming year.

Nancy Ferree informed the new members that there will be a pre-call to answer any questions, provide you with a lot of information and just try to make your first experience a pleasant one. We will get in touch sometime next week.

Review of New Issues

Issue 4346- Changing F944 Filing Status to F941- The committee decided to drop issue because the instructions clearly state when to use a quarterly form and when to use an annual form.

Issue 4353- Heading on First Notice- The first IRS notice that is sent out should have the words "DO NOT ignore. If you don't understand this letter, call IRS or contact your tax representative." The committee decided to drop issue because the letters clearly state what to do and give a period.

Issue 4363- Fraud in Tax Prep— Taxpayer concern with preparer fraud used to entice business – phony W-2: IRS response – we are too busy – report fraud. The committee decided to drop the issue because there are a number of ways currently available to report fraud.

Issue 4403- Standard Deduction vs. Itemized Deduction- Taxpayer elects to itemize to help state tax. IRS sends a letter and refund later saying it was more beneficial for them to take standard deduction. Committee's decision is to place in parking Lot. We will discuss issue further in December. Hank asked that committee members other than Florida to do some research on their states tax requirements.

Issue 4404- Copy of Return— Hurricane Disasters or similar disasters - if loss of all tax records, recreating tax return for amending cannot be completed without copy of return, not transcript. IRS charges for copy. This should be waived as relief to taxpayer and higher priority assigned for time. The IRS will make copies available, but there is a fee. The committee feels it is valid; it is placed in the parking lot.



Issue 4405- Power of Attorney (POA) Processing-- Practitioner files request for S Corp. Sends copy of POA. They do not receive notices of S Corp acceptance. It does not appear that his POA is being processed. Sally is going to get in touch with someone in the POA processing. The committee decided to discuss further in December.

Issue 4408 —Correspondence/Notice Process- Practitioner would like to get requests for information by phone or email (especially on CP2000). Hank feels that this is a problem for the IRS. He believes that they are not in a situation to send confidential information via email. He stated that this is not a viable alternative to using mail service right now. Chuck stated that anybody could get a secured email line. The committee decided to place in parking lot and discuss in December.

Issue 4418 Schedule C and Schedule F redesign— Schedule C & F need to be revised. There are line items on them that are rarely used. Others need to be added since many of the items have to be input under other such as insurance and internet. In addition, some are duplicated such as repairs and maintenance. The committee decided to place in parking lot and discuss in December. They are waiting on more information.

Review of Response- 04-053 This is a previous item that was elevated to the IRS and we did get a response back from Nina Olson. The committee asked Al to do some research so that we can decide where to go from here. Issue is deferred because Al Rodriguez is not on the phone.

Subcommittee Reports

Issue 4218- Re-calculation of the estimated payment-- According to the IRS this particular return was not processed normally, apparently there was a mistake in the processing. The committee decided to drop issue because it is not a systemic problem.

Elevated Issues Response Plan

Hank Mosler discussed the response plan to new potential members. Byron Edwards will lead at the December meeting.

Agenda for December Annual Meeting

There is a draft agenda posted on TAP Space. The meeting is approximately 4 hours long. Hank inquired if anyone had anything to add to the agenda so that it can be finalized. Patrice Marker stated that it would be a good idea to know what issues the other committees are working on. Just as an overview. Sallie will do an issue matrix based on the active issues.

Outreach

None reported.

Citizen Input

Hank Mosler went through the guests to get their thoughts on how the meeting went or if they had any comments. All members stated that they were impressed with the agenda and issues. They also shared their concern as to people that are responsible for reporting items not being on the call.

Meeting Close

Hank thanked everyone for joining the call and looks forward to seeing everybody in Washington. Happy Thanksgiving!

Next Meeting F2F at Annual Meeting Wednesday December 12, 2007 1:15pm-5:00pm



Certification: These minutes were approved by the Area 3 Committee by consensus on December 12, 2007.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
October 16, 2007**

Members in Attendance

Mary Armstrong
Dale Cooper
Byron Edwards
Hank Mosler
Al Rodriguez
Max Scott
J T Wright

Members Absent

Daryll Cordeiro
Patrice Marker
Mark Paris
Chuck Tice

DFO present

Carolyn Lewis

Staff in Attendance

Nancy Ferree, TAP Program Manager
Sallie Chavez, TAP Program Analyst
Anita Fields, Secretary

Welcome

Hank Mosler welcomed everyone to the meeting and asked Anita to take Roll. He also allowed the guest on the call to introduce them.

Roll Call

Quorum of six (6) was met at different times throughout the meeting.

Introductions of Guests

Luis Fuentes, Puerto Rico
Moses Shillow, Keyville, Louisiana
Terri Powers, Conway, Arkansas

Review of Meeting Minutes - August and September

Was not approved and was tabled to next month's meeting.

Review of Joint Committee Meeting

Hank Mosler sent an email explaining the process for electing Chair and Vice Chair for the Panel. We are going to hold election before the annual meeting this year and are now in the process of accepting nominations. All panel members can self nominate or nominate someone else. There is also going to be a nominating committee that will nominate candidates if there are not enough people to hold a quality election. After all nominations are in, we will then post resumes. The voting will be by electronic voting. All existing TAP members will be voting to include those rotating off the panel this year.

It was a very full agenda for the Joint Committee Meeting in Chicago. There were six (6) issues reviewed and five (5) were elevated to the IRS. One of those coming from Area 3. It was the SSN



Name Control Mismatch on E-filed Returns. There was also a good discussion on the use of mass media, there was no decision made and it is something to work in the future.

J.T. Wright added that he thinks everyone would be proud of the energy and attention of all of the Joint Committee members at the meeting. He felt there were good thought processes and they covered many topics.

Review of ratings from last Area 3 call

Did not cover on this call.

Review of Active and Parking Lot Issues

Hank stated that Sallie Chavez did a wonderful listing all of the issues that we have in Area 3. He took that list; added comments then abbreviated the list so that it only included what was active in the parking lot and sent it out to the committee. He suggested that they only go down that list.

Dale Cooper will lead.

Issue 218- Check box authority- This is an IRS education issues and there is ongoing education. Discussion was made and it was dropped by consensus.

Issue 3671 SSN Name Control Mismatch on E-filed Returns- Work is complete has been to elevated to Joint Committee and they forwarded it to the IRS.

Issue 3688 Circular 230 requirement—there has been a lot of talk in the last year or so. They are re-writing the Circular 230. They asked for input from the public with a deadline of the end of September. Parking lot to follow up in January.

Issue 3900 Schedule H—the form is doing what it is designed to do. Dale will go back, look at this, and report at next months meeting.

Issue 3910 Delay in TAC Services -- A draft Issue Document has be written by Hank Mosler summarizing this issue and recommendations. It has been reviewed by Area 3 and now will be sent to Areas 2 and 5 for their comments. A process has been put in place to circulate the comments coming into the hotline on a monthly basis to the TAC management. No feedback has yet been received from TAC line management on this process. We will leave, as active; Dale will follow up next month.

Issue 3929 Lack of Annual Communication to Individual Taxpayer-- Suggestion was made that the IRS send one page letter to the taxpayer. Dale stated that he does not think that this will go anywhere. Issue dropped by consensus.

Issue 4059 Lack of Communication in the IRS—this is a follow up on different criteria for getting out communication on audits; it has to do with the different CP letters. Dale thinks that there are standard letters for standard time frames, so it depends on which letters you get. Sallie Chavez will review and the committee will look at issue for next month.

Issue 4081 Required Minimum Distribution from IRA—Dale states that he will have to go back and look at this issue. This is not anything that can be changed because it is legislative. The only thing the committee can do is see how information is distributed. Sallie Chavez informed the committee that Area 6 has already worked this issue and has a response from the IRS. The information is located on TAPSpace if anyone is interested (TAP607-3400). It was recommended that the committee go on TAPSpace and look at what is there before they decide to drop the issue.



Issue 4274 Living standards for OIC—the new standards were issued October 1st and is now located on IRS.gov. It was decided to drop issue.

Issue 4218 Re-calculation of the estimated Payment—it was decided to leave in parking lot for one more month and have Patrice Marker look at it and will give us feedback in November.

Issue 4297 IRS loses Information Sent—Committee wants to focus on mis-typed payment entries. Hank states that he can understand how this happens if the check comes in without any other information with it. Hank also thinks that taxpayers should complete and include 1040V with payment. It is not required to use a 1040 V when making payments nor if you do not send payment with return. Carolyn Lewis informed the committee that it is imperative that taxpayers include notice and use envelope that they receive the information in, this is the reason why there are many mis-applied payments. Byron Edwards volunteered to head this issue up and report next month as to how to proceed on this issue. Nancy Ferree stated that since Mary Armstrong is a practitioner she could work on the subcommittee with Byron. Sallie will inform Mary of this decision.

Review of New Issues

Dale will send out some comments before the next meeting so that they can be discussed at that time. He will confer with Sallie Chavez on these because that they came from recent Tax Forums.

Review of Response- 04-053

Hanks asked the members to look at the original comments that were sent to Nina Olsen. Hank had a question as to why we got a response back from Nina Olsen other than someone else from the IRS. J.T. stated that this was sent to Nina because of the nature of the issue. Dale asked has everyone read the issue. Does everyone understand the issue? We will pursue a little more and discuss next month. Al Rodriguez and Dale will review the original write-up that was submitted to the IRS and Nina and look at her response.

Subcommittee Report

There is no report due to absence of Patrice Marker and lack of time.

Outreach

None reported.

Citizen Input

Luis Fuentes stated that he was impressed with the democracy and seeking consensus.

Terri Powers stated that she was really impressed by the level and sharing of information.

Meeting Close

Hank reminded everyone to complete the meeting survey. He also apologized for jumping all around the agenda. The reason for it was lack of quorum at different points throughout the meeting. Hank also took this time to remind every one about the Annual Meeting quickly approaching in December and asked that everyone to complete the travel request forms that were recently sent out. Nancy Ferree stated that Member Responsibility need to be added to next month's agenda.

NEXT MEETING SCHEDULED FOR NOVEMBER 20, 2007 @1130 ET

***Certification of Meeting Minutes: These minutes were approved by the TAP Area 3 Committee by consensus on 11/20/2007.**



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
September 11, 2007**

Members in Attendance

Mary Armstrong
Dale Cooper
Hank Mosler
Patrice Marker
Mark Paris
Al Rodriguez
Max Scott
Chuck Tice
J T Wright

Members Absent

Daryll Cordeiro
Byron Edwards

DFO present

Mary Krobert

Staff in Attendance

Sallie Chavez, TAP Program Analyst
Anita Fields, Secretary

Welcome

Hank Mosler welcomed everyone to the meeting and asked Anita to take Roll.

Roll Call

Quorum of six (6) was met.

Introductions of Guests

There were no guests present.

Subcommittee Report

Patrice Marker stated that she attended a conference call and the individuals on the call did not understand the issue or the problem and provide no resolution to the issue. Patrice thinks this issue should be elevated to joint committee. The committee agreed to elevate Issue 3671(SSN not matching Name on e-filed returns) to the joint committee.

Responses to Recommendations

TAP 04-003- Electronic Deposit of Form 1040X Refund – Closed explain reason — IRS is working on it, but it is several years down the road

TAP 04-021B—Tax Treatment of Health Benefits Education—Place on hold. Sallie Chavez will do some research on Small Business website.

TAP 04-037—Low Dollar Balance Due Abatement—Closed explained reason

TAP 05-053— Form 1040 Package Distribution Policy Notification - Leave open for at least another month. Committee would like to meet with Program Owner for further consideration. Sallie will track down Program Owner.



TAP 05-028—Electronic Funds Transfer Payment System (EFTPS) Correcting Erroneous Payments. Leave open until next meeting.

TAP 306-026—Spanish Correspondence Availability—Closed Proposal Accepted

TAP 05-029—SS4 Correction Notice—Closed Proposal Accepted

TAP 04-021—Tax Treatment of Health Benefits Education—Closed Proposal Accepted

Discussion of New Issues

Issue 4294 – Toll Free Phone Issue

The Committee discussed this issue and figured it was a personal issue. Committee agreed to drop.

Issue 4295 – Notice Doesn't Contain Phone Number of Sender

The Committee discussed this issue and they are not sure if they can do anything with this one. Committee agreed to drop.

Issue 4296 –Toll Free Assistors Don't Have Information

The Committee discussed this issue. There was not a lot of information provided with this issue. The Committee agreed to drop this issue.

Issue 4297 – IRS Loses Information Sent

The Committee discussed this issue and agree that there is a problem, not sure how to tackle it as of yet but recommended that it be put on the active list. Send comments to Dale and he will look at it and figure out how to write it up.

Issue 4298 – More Information Available on Tax Payer Advocate Service

The Committee discussed this issue, agreed there is already information available. The Committee agreed to drop this issue.

Issue 4299 – Toll free Employee Announce Location

The committee discussed this issue and agreed to drop it.

Issue 4300 – Practitioner Need Special Number for Collection

The committee discussed this issue and agreed to place in parking lot. Need to do a little research to see how Practitioner Priority hotline works.

Issue 4302 – Notices Sent During Tax Season

The Committee discussed this issue and agreed to drop.

Citizen Input

No citizens present.

Meeting Close

Hank informed committee that the annual report is available on the internet. Everyone will receive a hard copy of the Annual Report. He asked everyone to look at TAPSpace on the discussion board to see what other committees are saying in reference the Joint Chair and Vice Chair. Hank went around the room to get comments on the meeting. Everyone agreed that it was a good meeting.

NEXT MEETING SCHEDULED FOR October 16, 2007 @1130 ET

***Certification of Meeting Minutes: These minutes were approved by the TAP Area 3 Committee by consensus on 10/16/2007.**



**Area Committee 3 Meeting Minutes
Area 3
August 21, 2007**

Members in Attendance

Byron Edwards
Hank Mosler
Patrice Marker
Mark Paris
Al Rodriguez
Chuck Tice
J T Wright

Members Absent

Mary Armstrong
Dale Cooper
Daryll Cordeiro
Max Scott

DFO present

Carolyn Lewis

Staff in Attendance

Sallie Chavez, TAP Program Analyst
Nancy Ferree, TAP Manager
Anita Fields, Secretary

Welcome

Hank Mosler welcomed everyone to the meeting and asked Anita to take Roll.

Roll Call

Quorum of six (6) was met.

Introductions of Guests

Jesse Gonzales (W & I Tax Analyst)

Comments from Guest Speaker

Jesse Gonzales spoke on third party authorization, extension to 2 years from due date. Need to iron out obstacles, disclosure needs to be involved. This is a policy call and requires agreement from counsel and disclosure. He is owner of authorization program. He needs to convince other IRS partners. Answers may be forthcoming in 30 days or so. He will keep Nancy Ferree informed.

Review of Previous Meeting Minutes

The meeting minutes are approved as written.

Review of ratings from last Area 3 Call

There were two issues that came from the rating: staying on topic and getting everyone's participation.

Review of Joint Committee Call

Hank sent an email to Area 3 Committee members with comments from Joint Committee call.



Hank reported on the Commissioners meeting which took place 08/16/2007. The tax gap is still very large and the commissioner is supportive of TAP work.

J.T. reported that a short meeting with Rick Morgante was held with Bernie Coston, Myers, Sue Sottile and himself. Nina Olsen also attended the Commissioners meeting.

Discuss 2008 TAP Chair/Vice Chair Election

Hank reviewed the last year's process of electing the Tap Chair and Vice Chair with the committee. He also mentioned that during the Joint Committee call, there were a few questions about how to elect a new Chair and Vice Chair.

1. There is about 1/3 of the current members are rotating off the panel, should they participate?
2. Should brand new members participate and vote?
3. Should we establish a nominating committee?
4. Should we have final election before the Annual Meeting?

Hank went around the virtual room to get a feel of how the Committee felt about the questions. Everyone on the committee agreed that a nominating committee is a real good idea. Hank will take all comments back to Joint Committee.

Subcommittee Report

Patrice Marker informs that there is a conference call @ 1:30PM EST with three operating functions from the IRS. Depending on the outcome of the conference call, the issue should be elevated.

J.T. asked if by placing the issue write-up on the discussion board on TAPSpace was helpful. Patrice stated that it was very helpful and many people provided feedback.

Discussion of New Issues

Issue 4274 – Living Standard for OIC

The Committee discussed this issue and recommend that issue be placed in parking lot.

Issue 4301 – Problem with Fax Machines

The Committee discussed this issue and recommend that it be placed in the parking lot.

Issue 4303 -IRS Website "search" is Useless

The Committee discussed this issue. There was a similar issue on Issue Management Resolution System that closed stating they couldn't make changes due to budget constraints. The Committee agreed to drop this issue.

Issue 4293 - Toll-free Employees Reluctant to Repeat Name and Badge Number

The Committee discussed this issue and recommended that it be placed in parking lot.

Hank asked that the committee check TAPSpace on the remainder of the new issues and give feedback to Sallie and him on whether they agree or disagree to drop the issues. All committee members agreed that the process was acceptable.

Outreach

There was no outreach reported this month.

Citizen Input

No citizens present.



Meeting Close

Hank went around the room to get feedback on how the meeting ran. Everyone agreed that the meeting went very well.

NEXT MEETING SCHEDULED FOR SEPTEMBER 11, 2007 @1130 ET

***Certification of Meeting Minutes: These minutes were approved by the TAP Area 3 Committee by consensus on 11/20/2007.**



Area Committee 3 Meeting Minutes July 10, 2007

Members in Attendance

Mary Armstrong
Dale Cooper
Daryll Cordeiro
Patrice Marker
Mark Paris
Al Rodriguez
J T Wright

DFO present

Carolyn Lewis

Staff in Attendance

Sallie Chavez, TAP Program Analyst
Nancy Ferree, TAP Manager
Anita Fields, Secretary

Welcome

Dale Cooper welcomed everyone to the meeting and informed the committee that he was sitting in for Chair Hank Mosler. He asked Anita to take Roll.

Roll Call

Quorum of seven (7) was met.

Introductions of Guests

There were no guests present.

Review of Previous Meeting Minutes

The meeting minutes are approved as written.

Review of ratings from last Area 3 Call

For the most part the ratings were good. Average low was 3.7 on participation, high on courteous, civil and deliberations. We did have a couple of 3's, they had to do with the pace of the meeting, participation of all members and staying focus on the topic of the discussion. Dale stated, in the future if you have a three or below, please state why. This will help to adjust the pace of the meeting.

Patrice stated since there is not an N/A option on the rating form, if you put a three and no comment we will take that as an N/A. If there is a three with comments then we thank you.

Review of Joint Committee Call

There was no call due to the Face to Face. J.T. Wright stated that the Joint Committee Face to Face was a good meeting and covered a lot of ground. They discussed changing the format of the Area Chair reports. There is a tentative meeting set up for August 16 with the Acting Commissioner Kevin Brown. The Joint Committee did upgrade issue referral process. It is now in its trial phase.

Nancy Ferree discussed member effectiveness. They looked at what the panel expects from staff and what the staff expects from them in order to have successful committee. The Joint Committee did



come up with some good ideas. Why and how outreach is done was discussed. Have notes will pass around.

J. T. would like your help in telling us what the functions of TAP are. What is your thought process? He gave examples:

- To understand taxpayer's issues.
- The operational processes.
- The value of what we have delivered as far as output.

During the Joint Committee they discussed communication issues, four issues were elevated, talked about tracking the issues and getting statuses.

Nancy Ferree commented on leadership recruitment. She stated now is the time to start thinking about running next year. J.T. added that there would be increased leadership training for positions. Nancy also suggested that if you are thinking about leadership then you should try to sit in on a Joint Committee conference call. It is also helpful for a member of the subcommittee that worked on an elevated issue to be on the call just in case questions come up.

Update on Recruiting

Sallie Chavez reported that we have good candidates and fingerprint cards have been sent out. Nancy Ferree informed everyone the process of the applications. Dale Cooper stated to everyone who did not participate in the interviewing process that it was a good experience and if you have the chance to take advantage of the opportunity.

Subcommittee Report

Patrice Marker gave report on Issue 3671 (SSN not matching Name on e-filed returns).

J.T., Dale and Nancy all agreed to get this issue elevated. Nancy spoke with Sue Sottile and asked to have a conference call set up with Sandy Clifton and Helen Hill of E-file on this particular issue. Nancy is going to follow up 07/10/07. Nancy stated that when the issue goes up, just ensure that it is in the proper format. Patrice wants someone else to quality review Nancy stated that Sallie is your expert. Use her, she know what will go through and what will not. Dale Cooper, Mark Paris, Hank Mosler and Bryon Edwards are on the quality review team. Al Rodriguez has volunteered to assist. Sallie will send a draft to the quality review team. They will review it and get it ready to be elevated by 08/14/07.

J.T. suggested that the issue be placed on TAPSpace in the discussion area to get input from the other committee chairs and hopefully it would get it elevated sooner. Sallie will post referral to TAPSpace.

Bill Matheny Issue 3921 (Check-box Authority)—There is nothing to report.

Sallie is working on a format to get any issues that we receive to the field assistance center Michelle Jones is her contact. The Projection is to have this done by the end of the month.

Dale Cooper- research report on Schedule H instructions—He will be sending comments out on that. He does not think we have an issue for the committee. The IRS could address it in the instructions.

Nancy informed Dale that Bob Erickson has volunteered to sit in on any conference call to answer any question pertaining to any tax form or pub that you are thinking about making a recommendation to change.

Dale will finalize his thoughts, write it up and send out for entire committee to review and let us know if he wants a conference call with Bob.



Issue 3872 Cost of sending Duplicate Notices to Representatives — Analysis Sallie Chavez sent this out on 06/26/07 to everyone with analysis notes and a brief description. The way it states on the IMRS the IRS has stated that they will not change the way that it goes out. Dale feels that the committee should drop the issue. It was agreed upon by consensus to drop this issue.

Recommendation & Response 05-015—(VITA/TCE Uniform Taxpayer Identification Requirements) The committee is going to look at the response. The IRS did not address the issue in the response. Dale Cooper, Al Rodriguez and Mark Paris will look at the response, provide comments to Sallie or Nancy, and make a decision on 08/15/07 as to how to address it again.

Outreach

There was a lot of outreach completed in May. Tax Forum is scheduled for July 16-18 in Atlanta.

Citizen Input

No citizens present.

Meeting Close

Dale stated that he appreciated everyone's time and effort. He also stated that there are many good changes coming down.

J.T. Wright shared that the attendance and participation was a success story at the Joint Committee.

Nancy thanked Dale for taking the meeting and expressed he did a good job.

*Certification of Meeting Minutes: These minutes were approved by the TAP Area 3 Committee by consensus on 08/21/2007.



Area 3 Committee Meeting Minutes June 19, 2007

Members in Attendance

Mary Armstrong
Dale Cooper
Daryll Cordeiro
Byron Edwards
Patrice Marker
Bill Matheny
Henry Mosler
Mark Paris
Al Rodriguez
Max Scott
Chuck Tice
J T Wright

DFO present

Carolyn Lewis

Staff in Attendance

Sallie Chavez, TAP Program Analyst
Nancy Ferree, TAP Manager
Anita Fields, Secretary

Welcome

Committee Chair Henry Mosler opened the meeting by welcoming everyone. He asked Anita to take Roll.

Roll Call

Quorum of eight (8) was met. All members are in attendance.

Introductions of Guests

There were no guests present.

Review of Previous Meeting Minutes

The meeting minutes are approved as written

Review of ratings from last Area 3 Call

Chair Hank Mosler stated that there was a 100% participation in the meeting survey and asked that all members continue to complete the surveys. He also wants to get more participation from members.

Review of Joint Committee Call

Committee Chair Hank Mosler stated that the Joint Committee call spent the front end of the call discussing the Schedule F (Can Farmers claim business use of their homes like in Schedule C & D). The answer is yes.

Area 3 had three issues that were discussed: Forms and Publications, IRA Minimum Distribution and Excess Social Security. Forms and Pubs issue was not approved but was sent back to try to see how the committee could address the issue. IRA Minimum Distribution was determined not to have adequate information.



J.T. Wright added that they spent a fair majority of time putting together an effective agenda for the joint face to face.

Hank Mosler would like to receive feedback on his mid year assessment of Area 3.

Max Scott will be representing Area 3 at the Joint Committee since Hank will be on vacation.

Chuck Tice just wanted to add that the post office is not allowed to post any number except for the number to the IRS.

Update on Recruiting

Sallie Chavez reported that she has only one more interview to schedule, not sure, if it will happen because she has not been able to get in contact with individual. She also thanked everyone for volunteering to help during the interview process. Area 3 only has four vacancies (2 in GA, 1 PR, and 1 MS).

Hank Mosler suggests that once we get the new members identified, we invite them to participate as visitors on the monthly calls, so that they can hit the ground running at the annual meeting. He asked J.T. Wright to take that to the Joint Committee Face to Face next week. J. T. agreed.

Review of New Issue—Issue #4218 Recalculation of the Estimated Payment

Patrice Marker-stated that she jumped the gun on this issue. SAMS are already working this issue. Issue is in parking lot waiting on feedback from SAMS.

Subcommittee Report

Patrice Marker gave report on Issue 3671 (SSN not matching Name on e-filed returns). She wants someone else to look at this as she made changes. Want to change short description. Al Rodriguez, Patrice Marker and anyone else are welcomed to stay on after the call to talk about the issue.

This issue is close to being elevated. This issue will be discussed and elevated to the joint committee next month.

Bill Matheny gave report on Issue 3910 (Delay in TAC service) ----completed conference call last month with subcommittee and Estelle Tunley Chief of Field Services Branch (Wage and Investments). Subcommittee wanted to know how they could get these issues/complaints to someone directly to look at and investigate allegation. Estelle stated that she would appoint someone in her office to be a point of contact for the TAC service issues/complaints.

Decision has been made to set up a procedure whereas these issues, as they come in, will be sent directly to Michelle Jones (staff analysis for Estelle Tunley).

Sallie Chavez is going to handle the issues that come in and inform the other TAP staff members. Sallie will put together a cover sheet for staff to use as calls come in.

Bill Matheny feels that we should talk to the Subject Matter Expert (SME) before we elevated issues, because we have had a good success story.

Not elevate the issue just report to Joint Committee as a success story.



Bill Matheny Issue 3921 (Check-box Authority)—Conducted conference call with the analysis who wrote the report rejecting or initial recommendation. Had good discussion with Jessie Gonzalez and he agreed that the proposal had merit. He has to run this by some other parties (disclosure and counsel). He is going to give us some feedback. He also suggested a conference call with counsel and disclosure.

Issue 218 (Check-box Authority)—Dale Cooper and Chuck Tice will discuss within the next couple of weeks and come up with something.

Outreach

None reported

Contact with Local Taxpayer Advocate

Carolyn Lewis stated that she was going to an area TAS meeting and she will put out the contact information for all the LTAs. She needs for members that have not been in contact with there LTA to let her know.

Citizen Input

No citizens present.

Meeting Close

Hank asked Sallie to email out meeting review survey to see how the meeting went.



Area 3 Committee Meeting Minutes May 15, 2007

Members in Attendance

Mary Armstrong
Dale Cooper
James Edwards
Patrice Marker
Henry Mosler
Mark Paris
Alberto Rodriguez
Charles Tice
J T Wright

Members Absent

Daryll Cordeiro
William Matheny
Max Scott
Donna Tremblay

DFO present

Carolyn Lewis

Staff in Attendance

Nancy Ferree, TAP Program Manager
Sallie Chavez, TAP Program Analyst
Isai Pallango, TAP Staff and Note Taker

Welcome / Announcement

Chair Hank Mosler opened meeting by welcoming everyone and stated agenda will be followed as plan. It was stated that panel member Max Scott will not be attending due to Outreach Event.

Roll Call

Quorum was met.

Introduction of Guest

Chair Hank Mosler stated no guest were present for this Area 3 meeting.

Review of Previous Meeting Minutes

Panel members discussed prior meeting minutes for March 20, 2007 and April 17, 2007. These meeting minutes were approved by consensus.

Review of Rating from Last Area 3 Call

Chair Mosler requested all panel members complete meeting rating / survey for the month of April and submit to analyst Chavez. Mosler also requested input from all panel members during monthly teleconference meetings and to be properly prepared.

Chair asked for questions or comments on ways to improve teleconference meetings, but none was provided. Chavez stated subcommittee chair should submit report prior to teleconference meetings and properly inform all panel members.



Review of Joint Committee Call

Chair Mosler stated that TAP Director Bernie Coston spoke of National Report during the month of April. It was also stated that three Town Hall meetings were held with NTA Nina Olson and good participation from the public were present. Chair stated that TAP budget is current and applications for new TAP panel members were counted as of May 15, 2007 at 386.

TAP Manager Nancy Ferree stated that 37-38 (33%) vacancies available to become new panel members. It was also stated that TAP Director Bernie Coston, Nancy Ferree, John Fay, Judi Nicholas, Steve Berkey, and Kayla Walker are currently ranking new applications.

J.T. Wright shared process of elevating issues should be core of improving TAP and to rely on input from reliable sources. Wright also stated that subcommittee should take ownership of issue pending elevated status. Wright wanted to revisit topic / issue and present proposal during upcoming Joint Committee Face-to-Face meeting.

Review of New Issue

Issue 4183-Child Care Limit Too Low

Panel member Cooper stated issue is legislated and cannot be addressed. Cooper recommended issue be dropped. All panel members agreed by consensus to drop issue.

Analyst Chavez will send a letter to taxpayer with suggestion to contact local congressman.

Issue 4195- Schedule A-Medical Deductions

Cooper stated issue is legislated / statutory and cannot be addressed. Cooper recommended issue be dropped. All panel members agreed by consensus to drop issue.

Panel member Mary Armstrong will share research material with local taxpayers.

Subcommittee Reports

Issue 3671- SSN Not Matching Last Name

Panel member Patrice Marker is currently working on issue. Marker had nothing to report due to lack of information. Marker stated she would like to meet with subject matter expert and explore possible input. Panel member Marker will forward her research material to analyst Chavez.

Program Manager Ferree and Chavez will work on contacting subject matter expert and share information in the near future.

Issue 3910-Delay in TAC Services

Panel members Dale Cooper and Bill Matheny are currently working on issue. Matheny contacted Michelle Jones (Policy Analyst) and indicated TAC waiting times are in Facilitated Self Assistance Model-FSM.

Program Manager Judi Nicholas and Michelle Jones will participate in next month subcommittee meeting and share feedback.

Issue 3921- Expanding Third Party Authorization

Panel members Dale Cooper and Bill Matheny are currently working on issue. Cooper stated program manager Ferree and analyst Chavez held a teleconference meeting with Jesse Gonzales. Jesse wrote response of subcommittee's elevated issue to Internal Revenue Service.



Panel members Matheny and Cooper shared ideas with Mr. Gonzalez and receive positive feedback. Jesse will re-look at the TAP proposal and get back to Matheny.

Outreach

Chair Mosler request all panel members explore opportunities to reach taxpayers. It was also stated that Gil Yanick posted / e-mailed outreach recommendations for all panel members as outcome of December Advanced Outreach workshop. Analyst Chavez will research material and submit to area 3 panel members.

Conference Call Date Changes for July and September

Program Analyst Chavez advised panel members that July and September teleconference meetings will be moved to July 10, 2007 and September 11, 2007 respectfully. Carolyn Lewis will not be able to attend September teleconference meeting but will send substitute.

Citizen Input

No citizen present.

Meeting Close

Chair requested all panel members complete meeting survey.

Meeting was adjourned.

Next meeting scheduled for June 19, 2007 at 11:30 am.



Area 3 Committee Meeting Minutes April 17, 2007

Members in Attendance

J T Wright
Bill Matheny
Henry Mosler
Mark Paris
Dale Cooper
Max Scott
Al Rodriguez
Chuck Tice

Members Absent

Mary Armstrong
Daryll Cordeiro
Byron Edwards
Patrice Marker
Donna Tremblay

DFO present

Carolyn Lewis

Staff in Attendance

Sallie Chavez, TAP Program Analyst
Anita Fields, Secretary

Welcome

Committee Chair Henry Mosler opened the meeting by welcoming everyone. He asked Anita to take Roll.

Roll Call

Quorum of eight (8) was met.

Introductions of Guests

There were no guests present.

Review of Previous Meeting Minutes

We will approve minutes at the next meeting.

Review of Joint Committee Call

Committee Chair Hank Mosler did not have any comment on the Joint Committee call. J.T. Wright felt that the call did not go well. J.T. also thinks once originating subcommittee puts the issue together and the area committee approves it, they will post that issue on TAPSpace. This will be prior to a quality review by the quality committee in the area. It will be a posting with other areas in the country to review and respond back to the originating subcommittee with their ideas and though processes for then originating subcommittee will look at the value of that input and make necessary revisions to the issue, run it by their quality committee before elevating it to joint committee. He also feels that would be a great improvement for elevating issues.



Max Scott expressed his agreement with the plan, but wanted to ensure that the Joint Committee also view the issue while briefly posted on TAPSpace.

Chair Hank Mosler wants everyone to know that there was a report on TAPSpace that has all of the elevated issues on there. He would like for the panel member to look at it.

Subcommittee Report

Patrice Marker was not on call and could not give her report.

Bill Matheny discussed TAC issues that Area 3 was working on with Areas 2 and 5. They summarized all issues and forwarded them to Estelle Tunley, head of field assistance and are still waiting on a response before we go forward.

The IRS is starting a pilot program for automated service in some of the TAC offices.

J.T. wants to include the TAC issues in the face to face discussion with Commissioner Everson.

Bill also stated that they are working on issue 3921 (check box authority). They are still trying to work out a time to get with the IRS analyst that rejected the issue.

Sallie will make contact to let the IRS analyst know that we want to talk to them by the end of the month.

Carolyn Lewis wanted to inform panel members that the TAC offices have a new procedure in place where the taxpayer comes into the office to leave a return, especially a delinquent return. The taxpayer has to take a number and be seated. Once called up to the desk, the IRS employee will do a compliance check on the taxpayer. This is what they are calling the one-stop service. This is in New Orleans, unsure about the other areas.

Al Rodriguez has not review the SSN mis-match. Hank wanted Al Rodriguez and Mark Paris to contact Patrice Marker to review her write-up. She did send out an email with a draft proposal.

Outreach

Last communications conference call talked about making changes on how outreach was measured. Instead of listing how many people you reach, just list the event itself. Has not been cleared as of yet, but we are working on it.

Contact with Local Taxpayer Advocate

- Chuck Tice heard from his LTA and a conference call is scheduled.
- J.T. stays in contact with his LTA semi regularly
- Dale Cooper needs to call his LTA because he has a client issue outside of outreach.
- Mark Paris has not been able to get in touch with his LTA and has not pursued within the last month or so, but will try this week.
- Al Rodriguez has not been able to get in touch with his LTA and has not pursued within the last month or so, but will try this week.

Citizen Input

No citizens present.



Meeting Close

Hank wants panel members to send an email to Sallie Chavez or himself to let us know if they are not going to attend.

Sallie wants the committee to think about changing meeting dates in July and September due to Tax Forums that are scheduled during meeting dates.

Action Items

Bill Matheny will check with Judy Nicholas on the status of issues that were forwarded to Estelle Tunley.

Sallie Chavez will try to contact IRS author that rejected the issue.

Carolyn Lewis will find out if the TAC offices are only checking delinquent taxes or are they also checking current year.

Panel members need to give feedback to Sallie on the changes of meeting dates due to Tax Forums.



Area 3 Committee Meeting Minutes March 20, 2007

Members in Attendance

J T Wright
Bill Matheny
Henry Mosler
Mary Armstrong
Dale Cooper
Daryll Cordeiro
Byron Edwards
Patrice Marker
Al Rodriguez
Chuck Tice
Donna Tremblay

Members Absent

Max Scott
Mark Paris

DFO present

Carolyn Lewis

Staff in Attendance

Sallie Chavez, TAP Program Analyst
Bernie Coston, TAP Director
Nancy Ferree, TAP Manager
Anita Fields, Secretary

Welcome

Committee Chair Henry Mosler opened the meeting by welcoming everyone. He asked Anita to take Roll.

Roll Call

Quorum of eight (8) was met.

Introductions of Guests

There were no guests present.

Review of Previous Meeting Minutes

The meeting minutes were approved as written

Review of Joint Committee Call

Committee Chair Hank Mosler wanted to have vision statement included in minutes. What we trying to do is find a simple straight forward statement for what we would like to accomplish what our vision is and we can put this forward when we are trying to introduce our organization. The joint committee supported it.

Bernie stated that we will do more marketing with our vision statement via communications, which are coming out with different outreach opportunities.



VISION STATEMENT—TAP is an independent panel of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction.

Hank stated that the communications committee has put forward a communications document making recommendations and a timeline on things that the area committee and issues committees can do and recommendations on outreach which is a blue print for items the panel can use to get our focus on. Document is on TAP Speak for everyone to view.

Hank stated that there is going to be upcoming training on reports and the ability to track issues. Training is scheduled for March 28, 2007 and April 11, 2007 @1pm EST. Same thing taught, just two separate days. If anyone would like to participate, please contact Barbara Toy or Sallie Chavez.

Bernie Coston reminded everyone that recruitment started 19 March and the application is up and running. He will also be sending out marketing material as it relates to recruitment, which the panel can utilize on their own to go out and actively engage anyone that might be interested. He also wanted to put out that their will be a national Press Release that pertains to recruitment.

BIO'S ON TAPSPACE

Chair went around to everyone on call to ensure that everyone had bio on and there were no issues. Everyone has a bio on TAPSpace.

Subcommittee Report

Patrice Marker gave report on Issue 3671. She re-wrote issue 3671 and emailed to everyone on the subcommittee with only minor feedback. She is still waiting to see if anyone from the IRS will like to comment.

Hank suggested that Patrice send out the latest version to all panel members and asked that they comment on the issue.

Carolyn requested copy so that she can refer it to the filing coordinator for some feedback.

Hank reconfirmed everyone that is on this subcommittee as Mary Armstrong, Byron Edwards, Al Rodriguez, Donna Tremblay, and Mark Paris.

Bill Matheny issue 3921 (check box authority)- Last discussion was that a conference call will be set-up with the author of the IRS rejection letter. Sallie will set up conference call as soon as possible.

Other issues are TAC related issues. The issues that the subcommittee has come up with falls into three categories: Long wait time to make a payment, lack of staffing and the forms related issues. They are going to make three separate recommendations with three teams working on the recommendations. He will try to report something back to the committee by 12 April.

Bill expressed if it will be feasible to send some of the comments to Estelle Tunley's office, he thinks that it might be worthwhile.

Bill stated that if it is possible he would like to sit in on some of the conferences that occur between TIGTA auditors, J.T. Wright and Bernie Coston to specifically talk about customer service in the TAC center.

Nancy stated that all of TIGTA audit reports are on their website for the public to view @ www.TIGTA.gov.



Form 656 (Offer and Compromise)

Donna Tremblay started by saying there were approximately four recommendations made by the committee on the revision of Form 656.

- To inform taxpayers how the IRS determines whether they adopt collectability. The form will be rejected if it can be paid under the 10-year stature under the installment agreement.
- Use worksheet so that the IRS can determine if you can pay within the 10 stature.
- That the form instructs taxpayers to contact the IRS to get their national standards for allowable living expenses.
- Remove a paragraph from the form that has nothing to do with Offer and Comprise.

Donna stated that overall the IRS did take into account all of the recommendations.

Patrice added that this is a success story for TAP.

Panel members discussed Form 656 briefly after Donna's presentation. Chair Hank Mosley moved to declare Form 656 a success and to move on to Form 3671 and some of the TAC related issues. All agreed.

Outreach

None reported

Contact with Local Taxpayer Advocate

Patrice wrote her local advocate a letter and received one back 19 Mar. She attempted to call after receiving the letter and only been able to leave message. Chuck has made two phone call attempts and one email attempt with no response.

Nancy Ferree speaking for Max Scott stated Max has been in contact with Mary Krobert who represented Carolyn at our meeting and they are going to the Congressional Office

Citizen Input

No citizens present.

Meeting Close

Hank asked Sallie to email out meeting review forms to see how the meeting went.



**Area Committee Meeting Minutes
Area 3
February 22 - 24, 2007
New Orleans, Louisiana**

Members in Attendance:

Byron Edwards, Roswell, GA (present 2/22, 23 & 24)
Dale Cooper, Atlanta, GA (present 2/22, 23 & 24)
Daryll Cordeiro, Mobile, AL (present 2/23 & 24)
Patrice Marker, Davie, FL (present 2/22, 23 & 24)
Bill Matheny, Long Beach, MS (present 2/24)
Hank Mosler, University Park, FL (present 2/22, 23 & 24)
Mark Paris, Panama City, FL (present 2/22, 23 & 24)
Al Rodriguez, Miami, FL (present 2/22, 23 & 24)
Max Scott, Baton Rouge, LA (present 2/22, 23 & 24)
Chuck Tice, Blytheville, AR (present 2/22, 23 & 24)
J. T. Wright, Carrollton, GA (present 2/22, 23 & 24)

Staff:

Mary Krobert, Acting DFO (present 2/22 & 23)
Sallie Chavez, TAP Program Analyst (present 2/22, 23 & 24)
Nancy Ferree, TAP Program Manager (present 2/22, 23 & Acting DFO on 24)
Bernie Coston, TAP Director (present 2/22, 23 & 24)

Guests:

None

Thursday, February 22, 2007

WELCOME

Committee Chair Hank Mosler welcomed everyone and introduced Mary Krobert who will be acting for Carolyn Lewis as the Designated Federal Official. He also welcomed the additional committee members who were not able to attend the Annual Meeting in Washington in December. He also thanked TAP Director Bernie Coston for coming to the meeting.

INTRODUCTIONS OF PANEL

Committee Members Al Rodriguez and Chuck Tice introduced themselves to the group.

REVIEW OF PREVIOUS MEETING MINUTES

December 12, 2006 meeting minutes were accepted by consensus with one (1) change.



January 16, 2007 meeting minutes were accepted by consensus.

NATIONAL OFFICE REPORT

TAP Director Bernie Coston gave the following report:

- Feedback from committee members from the Annual Meeting was mostly positive. Members were pleased to have longer committee meetings.
- The government is still under a continuing resolution and will be for the rest of the FY07. He has submitted the budget request to the National Taxpayer Advocate.
- TAP members administered the TAC survey at various venues last week.
- There is a new site for the Annual Meeting scheduled for this year. We will meet at the Fairmont Hotel near Georgetown December 10 – 14, 2007.
- TAP Manager Sandy McQuinn will be on a five to six month detail at the LITC Director. TAP Analyst Steve Berkey will act for her for 30 days.
- Recruitment for this year starts on March 19 and runs until April 30. It is selective recruiting as we will only recruit in the states where we need a member or an alternate. This year we are looking to speed up the process. The biggest delay is getting approvals from all the levels including, National Taxpayer Advocate, Commissioner and Secretary of Treasury.
- There was a press release issued with all the names of the new members listed. Many members have been interviewed from this press release.
- There are three (3) Town Hall Meetings scheduled with the National Taxpayer Advocate this year. They are – March 6 in Brooklyn along with the LITC there, March 22 in Omaha with the University of Nebraska and will be geared toward small business and March 29 in Tempe with Arizona State University.
- The National Taxpayer Advocate’s Report to Congress is available on CD and has been mailed to all offices. He understands the CDs have already been mailed to the Area 3 members.
- TAP members will be doing a TAC Survey again in mid-March as a follow-up to the one just done. They also will be surveying the employees. The purpose of the survey is the need for the TACs to be there and the need for the services. Committee Members Hank Mosler and Max Scott gave a short report on their visits to the TACs when they did their surveys.

LOCAL TAXPAYER ADVOCATE DESCRIPTION

Acting Designated Federal Official Mary Krobert described the duties of the local advocate. She handed out a list of the local advocates in Area 3.

ACTION ITEM: Committee Chair Hank Mosler asked everyone to contact their local advocate before the next conference call (March 20) about outreach opportunities.

CONSENSUS DECISION MAKING

Committee Member J. T. Wright discussed consensus decision making.

TAPSPACE REVIEW

TAP Program Analyst Sallie Chavez presented committee members with a lesson on how to input their bio on TAPspace. There was a short discussion about problems individuals were having with using the site.

ACTION ITEM: All committee members will put their bio on TAPspace before the next conference call (March 20) with picture, if possible.



TAP RECOMMENDATION WRITING

Committee Chair Hank Mosler held an open forum on writing efficiencies for recommendations.

CLOSING REMARKS

Committee Chair Hank Mosler asked the group for any comments they had about TAP. During the round robin there were two concerns raised:

- Think of another name for issue committee. Some concern that issue committees don't really address issues.
- Need some type of "score card" for recommendations.

Adjourned for the day.

Friday, February 23, 2007

WELCOME/ANNOUNCEMENTS

Committee Chair Hank Mosler handed out meeting evaluations and asked that everyone make comments and submit it at the end of the meeting tomorrow.

OUTREACH

Committee Member Mark Paris and TAP Program Analyst Sallie Chavez presented outreach information. There was a discussion about "what is outreach".

ACTION ITEM: All committee members will complete the outreach report and email it to TAP Program Analyst Sallie Chavez by the first of every month for the previous month's outreach.

ACTION ITEM: An order form to order outreach supplies will be created.

STATUS OF EXISTING ISSUES

Issue 218 – Check-box Authority – Committee Member Dale Cooper reported for Committee Member Bill Matheny. This is an educational issue. It is still being worked and the subcommittee will write up something.

Issue 3671 – Name/SSN Mismatch – Committee Member Patrice Marker explained this issue was submitted to the Joint Committee but came back for further work. The subcommittee wants to speak to someone in e-filing. TAP Program Manager Nancy Ferree states she may have someone to speak to the committee.

Issue 3688 – Circular 230 Requirement – TAP Program Analyst Sallie Chavez reported the Circular 230 is being re-written. Don't know exactly when the rewrite be complete. Will follow-up in June 2007.



Issue 3872 – Cost of Sending Duplicate Notices to Representative – TAP Program Analyst Sallie Chavez said she will follow-up on this issue. The change should have been completed last month.

Issue 3910 – Delay in TAC Services – Committee Member Dale Cooper reported for Committee Member Bill Matheny. This is a combined issue as there are many complaints received on this issue. Area 3 is working with Areas 2 and 5 on this issue. They have broken this issue into parts and hope to have some recommendations by April.

Issue 3929 – Lack of Annual Communication to Individual Taxpayer – This is a parking lot issue. Will leave in parking lot.

Issue 4032 – CAF, POAs Not Entered Correctly – Committee Member Dale Cooper reported IRS will not accept an incorrect Form 2848 and will not contact the POA. He suggests this issue be dropped. It was dropped by consensus.

INTRODUCTION OF NEW ISSUES

Committee Member Dale Cooper led the discussion of the new issues received.

Issue 4059 – Lack of Communication in the IRS – There was discussion about this issue. The POA could either call the local office or the toll-free number. There was a discussion about the criteria for getting out communications (time-frame) on audits. TAP Program Analyst will follow-up on this issue. Will put in parking lot.

ACTION ITEM: TAP Program Analyst will find out what the time-frame is on audits.

Issue 4069 – Poor Service Received at TAC Office – This issue will be combined with the other TAC Issues under Issue 3910.

Issue 4070 – TAC - Form not readily available – This issue will be combined with the other TAC Issues under Issue 3910.

Issue 4074 – Free File Available to More than Just Low-income – This is done through a vendor. There are conditions that have to be met to free-file. The National Taxpayer Advocate has made recommendations about this issue. Congress has prohibited the IRS from providing free-file for everyone. This is a legislative issue and will be dropped. A response will be provided to citizen if contact information was provided.

Issue 4075 – Forms Unavailable in Time to File – There were law changes late in the year. The IRS needs time to have the forms printed. This is a legislative issue and will be dropped. A response will be provided to citizen if contact information was provided.

Issue 4076 – Form 1099 Being Sent Too Late – Discussed that there could be two Form 1099s issues. This is inconvenient to taxpayers. The statute for getting the forms to taxpayers is February 1. It was agreed by consensus to drop this issue. A response will be provided to citizen if contact information was provided.

Issue 4077 – Input Error Correction – This is an issue that TAP can not address. The issue should be forwarded to TAS. This issue was elevated by a committee member. It was agreed by consensus to drop this issue.



Issue 4078 – Eliminate RALs – Area 5 has addressed this issue and made recommendations. The National Taxpayer Advocate has also made recommendations on RALs. It was agreed by consensus to drop this issue.

Issue 4079 – Change to Flat Tax – This is a legislative issue and will be dropped.

Issue 4080 – Poor Service at TAC Office - This issue will be combined with the other TAC Issues under Issue 3910.

Issue 4081 – Required Minimum Distribution from IRA – Many of the issues of IRAs was proposed by Area 2 however the RMD was not. Individuals are required to calculate the RMD if there are multiple IRAs. Pub. 554 is the publication that has the information about the distributions. Committee wants more information about the distributions of IRA, 401(k) and 403(b). TAP Program Analyst Sallie Chavez will provide information.

ACTION ITEM: TAP Program Analyst Sallie Chavez will find the requirements for the distribution of IRAs, 401(k) and 403(b).

Issue 4082 – IRS Website Improvements – The taxpayer should have received a notice that gives the information. This information will not be on the website. It was agreed by consensus to drop this issue.

Issue 4084 – Long Delay and Poor Service at TAC Office - This issue will be combined with the other TAC Issues under Issue 3910.

OTHER ISSUES

Issue 3604 - Change Correspondence from English to Spanish – This recommendation has been elevated. Committee has received no response.

Issue 3734 - Downloadable Form 1099MISC – This recommendation has been elevated and approved by the Joint Committee. It is waiting to be forwarded to the IRS by the TAP staff.

Issue 3921 - Expanding Third Party Authorization Term – The IRS has responded to this recommendation and has rejected it. The committee does not feel the IRS has addressed the recommended issue. The subcommittee would like to respond to the rejection. TAP Program Manager Nancy Ferree and TAP Program Analyst Sallie Chavez will contact Jesse Gonzales and set up a conference call with Subcommittee lead Bill Matheny to discuss this issue in more detail.

SUBCOMMITTEE BREAKOUT

It was decided for the time being to only have two subcommittees. The subcommittee member met to discuss their issues.



Saturday, February 24, 2007

WELCOME/ANNOUNCEMENTS

Committee Chair Hank Mosler asked members to please complete the evaluations and submit them to TAP Program Analyst Sallie Chavez. He introduced Committee Member Bill Matheny who joined the meeting today.

TAP Director Bernie Coston said he was pleased that the meeting had gone so well. The committee was able to get on track and bond earlier than most of the committees.

REPORT OF SUBCOMMITTEES

Issue 3671 – Name/SSN Mismatch – Committee Member Patrice Marker reviewed the issue for everyone. TAP staff will set up a conference call with a SME. After the conference call they will try and formulate a solution.

Issue 218 – Check-box Authority – Committee Member Dale Cooper reviewed the issue for everyone. The problem is recognition of the check-box. There are four (4) ways to address this problem – (1) an area wide email which was sent to all IRS employees, (2) alerts that go out to employees, (3) training for new employees and CPE for current employees and (4) manager group meetings. They are going to write up a recommendation on this.

Issue 3910 – Delay in TAC Services – Committee Member Dale Cooper reviewed the issue for everyone. The committee is breaking it down into different categories which include (1) payments, (2) forms and (3) hours and staffing. The IRS is preparing a Taxpayer Assistance Blue Print which is due out very soon.

Committee Member Bill Matheny explained this is a joint effort between Area 3 and Areas 2 and 5.

Committee Member Al Rodriguez suggested that maybe banks could take payments instead of taxpayers waiting at IRS offices. Committee Member Byron Edwards said with his experiences with banks, they might not want to get involved.

The subcommittee is working to write up recommendations on these concerns.

Issue 3900 – Schedule H – Committee Member Dale Cooper reviewed the issue for everyone. The subcommittee needs to take a look at the form. This is a very complex form that needs to be completed by individuals who hire household help. Many don't complete the form at all so the IRS should make it as easy to complete as possible. The committee may partner with Ad Hoc who has the contacts with Forms and Publications.

DISCUSSION OF REJECTED RECOMMENDATION

Committee Member J. T. Wright reported that he discussed the rejection with TAP Director Bernie Coston and it was agreed the staff could contact Jessie Gonzalez. It was agreed that TAP Program Analyst Sallie Chavez will set up a conference call with Bill Matheny and Jessie Gonzalez before the next committee conference call (March 20).

ACTION ITEM: TAP Program Analyst Sallie Chavez will set up a conference call with Bill Matheny and Jessie Gonzalez.



CLOSING REMARKS

Committee Chair Hank Mosler reviewed all the Action Items for follow-up.

Committee Chair Hank Mosler went around the room asking for comments about the meeting. All were good comments. He asked that evaluations and travel expense reports be provided to TAP Program Manager Nancy Ferree or TAP Program Analyst Sallie Chavez.

Next teleconference is scheduled for March 20, 2007.



Area Committee Meeting Minutes Area 3-January 16, 2007

Members in Attendance

Mary Armstrong
Dale Cooper
James Edwards
Patrice Maker
William Matheny
Henry Mosler
Alberto Rodriguez
Louie Scott
Charles Tice
J T Wright

Members Absent

Daryll Cordeiro
Donna Tremblay

DFO present

Carolyn Lewis

Staff in Attendance

Nancy Ferree, TAP Program Manager
Sallie Chavez, TAP Program Analyst
Isai Pallango, TAP Staff and Note Taker

Welcome

Committee Chair Hank Mosler opened the meeting by welcoming everyone and stated meeting agenda will be followed as plan. It was stated that panel members should mention name before talking. No public / citizen were present for this meeting.

Roll Call

Quorum was met.

Introduction of Guest

Chair Hank Mosler stated no guest were present for this Area 3 meeting.

Review of Previous Meeting Minutes

There was discussion of prior meeting minutes and approval of minutes will be rolled-over to next month as stated by Program Analyst Sallie Chavez.

Review of Joint Committee Call

Committee Chair Hank Mosler discussed 2-day TAP Chair training session held in Dallas. It was stated that Mr. Bernie Coston and Internal Revenue Service lead the Chair training session successfully. Mosler shared his enthusiasm working with other Area Chairs and looking forward to making significant progress in the coming year. Chair Hank Mosler suggested that panel members work on big issues in order to progress successfully.

Hank Mosler asked J.T. Wright, Max Scott, and TAP Manager Nancy Ferree for their comments concerning Dallas face-to-face meeting. Panel member Max Scott stated that Dallas meeting was outstanding and would like to retain same format for next year meetings. TAP Manager Ferree shared



Scott's comments and thanked all Area Chair's for their participation and looking forward to next year meetings.

Panel member J.T. Wright stated that Outreach Activities will be significant for understanding taxpayer's issues. All panel members agreed by consensus.

Subcommittee Reports

Issue 3671- SSN Not Matching Last Name

Panel members J.T. Wright and Patrice Marker are currently working on issue. Marker stated that she had nothing to report because of lack of information. J.T. Wright shared that issue was elevated and information was shared with Program Analysis Barbara Toy and Sallie Chavez. Program Manager Ferree and Chavez will work on issue next week and share information in the near future.

Issue 3921- Expanding Third Party Authorization

There was much discussion on this issue during the TAP Annual Meeting and it was elevated. Panel member Bill Matheny recommended that the authorization be one year from the date of extension and waiting for Internal Revenue Service feedback.

Combined TAC Issues

Panel member Bill Matheny stated there are various issues including delays of payments at IRS walk-in sites. The issues will be combined and worked on with other areas and form a subcommittee to advance forward. It was stated that a subcommittee teleconference was held and ideas were recommended and Matheny will provide details during face-to-face meeting.

Issue 218- Check-box Authority

Panel member Bill Matheny requested issue revisited during face-to-face meeting. Questions or comments were requested from panel members, but none was provided. All panel members agreed by consensus.

Chair Hank Mosler requested subcommittees to have teleconference meeting before face-to-face to gather ideas and move forward. Program Analysis Chavez shared that instructions will be sent to all panel members on how to conduct subcommittee meetings.

Analysis Chavez will assign issues to panel members to form subcommittees. It was stated that panel member Albert Rodriguez will team with Patrice Marker and form a subcommittee with Marker taking the lead. Panel member Charles Tice will team with William Matheny to form a subcommittee with Matheny taking the lead.

Face-To-Face Meeting

Program Analysis Sallie Chavez stated that Face-To-Face meeting will be held in New Orleans from February 22-24, 2007. Travel request forms will be sent to all panel members requesting completion and return to TAP staff Isai Pallango.

DFO Carolyn Lewis stated city is safe and well-suited for meeting. It was stated that other Internal Revenue Service functions were recently held without security issues.

Outreach

Committee Chair Hank Mosler stated Committee Members should explore more opportunities to reach taxpayers concerning Taxpayer Advocacy Panel. Panel member Mary Armstrong and Mark Paris stated participation in recent newspaper articles. Byron Edwards shared his outreach participation, which included one-to-one meetings. Panel member William Matheny requested members to visit TAC offices and report information.



Citizen Input

No citizen present.

Meeting Close

Chair Mosler requested comments or suggestions from panel members, but none was provided.

Meeting was adjourned.

Next meeting will be Face-to-Face in New Orleans February 22-24, 2006.