



2008 Meeting Minutes Area 3

- December 2-3, 2008
 - November 17, 2008
 - October 20, 2008
 - September 15, 2008
 - August 18, 2008
 - July 21, 2008
 - June 16, 2008
 - May 19, 2008
 - April 14, 2008
 - March 18, 2008
 - February 28 - March 1 , 2008
 - February 19, 2008
-

Taxpayer Advocacy Panel (TAP) Area 3 Committee (Annual Meeting) Meeting Minutes December 2-3, 2008

- Tuesday, December 2, 2008
- Wednesday, December 3, 2008

Members in Attendance

Justin Axelrod
Dale Cooper
Susan DaCorte
Jasponia Florence
Luis Fuentes
Randee Head
Louis Kapugi
Susan Lynn
Hank Mosler
Mark Paris
Al Rodríguez
Homer Sewell III
Moses Shillow
Tommy Thompson
Chuck Tice

Members Absent

None

DFO present

Rose Browne, DFO

Staff in Attendance

Nancy Ferree, TAP Program Manager
Sallie Chavez, TAP Program Analyst
Marianne Ayala, TAP Program Analyst
Anita Fields, Secretary
Shelby Jenkins, Director's Secretary



Welcome/Announcements

Dale Cooper asked Anita to take roll. He welcomed everyone to the meeting. The committee introduced themselves. During the announcements, Anita discussed travel reimbursements and Dale and Nancy Ferree discussed the reimbursements of taxis due to the lack of restaurants in the area.

Roll Call

Quorum was met.

Tuesday, December 2, 2008

Introductions of Guests

Elizabeth Restaino, 12/02/2008

Discuss concepts of teamwork and agreement by consensus

Cooper reviewed the process and definition of agreement by consensus. Cooper also mentioned other events where members may participate besides face-to-face meetings i.e. (Town Halls and Tax Forums). Dale explained the role of the screening committee along with the brief roles of the Local Taxpayer Advocate (LTA).

Role of DFO, TAP Manager and TAP Staff

Rose Browne began by discussing the role of the DFO. She is responsible for ensuring that meetings are conducted according to the guidelines designated by FACA. She also provides assistance with understanding the IRS. Thirdly, her job is to ensure comments contrary to the US Federal Tax System are not made. Nancy began by discussing the role of the TAP Manager and Staff. She explained the members do all the work and the staff is available for support in everything that members need to research issues, report outreach and provide outreach materials.

Joint Committee/Area 3 Assessment

Cooper shared the results of the Joint Committee and Area 3 Assessments.

Strengths: everyone get along, participation within the committee throughout the year, strong support from the staff, the screening subcommittee and great outreach opportunities.

Weaknesses: comments on participation, sometimes chair

Check the Area 3 pre-reads

Review Active, New and Parking Lot Issues

Active Issues: Kapugi gave a brief background on all the active issues and discussed the process of working the issues. Issue 4664- Practitioner Technical Hotline, Issue 4930 – IRS Personnel being Responsible for their Actions, and Issue 4977 – Improvements for IRS.

New Issues:

Issue 4926- Collection Due Process Form 12153—placed in the parking lot.

Issue 4975- Power of Attorney—placed in parking lot.

Issue 4978- Customer, Service Complaint—Sallie will do more research, will be discussed in January.

Issue 4987- Workload Management System—combined with Issue 4930.

Issue 4988- Specialty Phone#---combined with Issue 4664 and is currently active.

Issue 4994-IRS Computer System needs to be updated—dropped.

Issue 5035- POA Faxed are not Input Properly—dropped.

Issue 5036- Form 8288-B Requirement of TIN—placed in parking lot.



All decisions were agreed on by consensus.

Parking Lot Issues: These are the current parking lot issues. They will move forward as the active Issues get elevated or closed.

Issue 4635- Expand Third Authorization Term—Dale suggested that this issue is referred to IMRS

Issue 4665- Penalty on Form 1099s without SSN-- Committee decided by consensus to confer with IRPAC if they deal with this type of issue. If they do, we will refer it to them. Al Rodriguez will contact IRPAC.

Issue 4686- E-Services for Tax Professionals

Issue 4860- Return Telephone Calls.

Set up New Subcommittees

Quality Review Committee is composed of Mark Paris, Moses Shillow, Justin Axelrod, Jas Florence and Randee Head.

Issue 4664—subcommittee is composed of Dale Cooper, Susan Lynn

Issue 4977—subcommittee is composed of Luis Fuentes, Lou Kapugi and Susan Lynn

Issue 4686- E-Services for Tax Professionals-The committee decided to move up to an active issue by consensus. Dale Cooper, Lou Kapugi and Susan DaCorte volunteered to work on it.

Meeting Close

Cooper reminded everyone to meet at 5:55pm in the lobby for dinner.
Meeting adjourned at 4:53pm.

Wednesday, December 3, 2008

Outreach

Sallie Chavez discussed what she does regarding outreach. She explained that she sends a form to record outreach events. She also expressed the importance of reporting outreach and stated that at the end of the year it is rolled up and captured in the Annual Report. Rose Browne discussed what her office does regarding outreach. She stated that her office has collaborated with TAP in the past and look forward to doing more this year. She also said that the members should contact the LTA in their perspective state to have joint outreach events. The outreach coordinator in Georgia is Yeatta Ivory 404-338-7652.

Conference Calls and Meeting Locations

The committee has agreed by consensus to hold their monthly conference call the 2nd Monday of each month at 12:30pm Eastern Standard Time (EST). The three tentative locations to hold the face-to-face meeting are Little Rock, AR, Shreveport, LA and Birmingham, AL. The date the committee agreed upon is June 4-5, 2008. The committee agreed by consensus that quorum is 50% plus 1.

Chair and Vice Chair Responsibility

Dale stated that everyone has a copy of the Chair and Vice Chair responsibility. He advised them to read it.

Elections—Chair and Vice Chair

The Chair and Vice Chair for the 2009 Area 3 Committee is Dale Cooper and Lou Kapugi respectively. The screening subcommittee is composed of Lou Kapugi, Susan Lynn, Moses Shillow, Al Rodriguez and Justin Axelrod. Lou Kapugi is the lead.



Closing Remarks/Survey/Adjournment

Dale stated that this has been a productive meeting. He stated that there are many issues and he expects to get updates monthly and move the issues along. Please complete the meeting survey. Meeting adjourned at 9:50am.

Next Meeting is a teleconference January 12, 2009, 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
November 17, 2008**

Members in Attendance

Dale Cooper
Jasponia Florence
Luis Fuentes
Louis Kapugi
Patrice Marker
Mark Paris
Al Rodríguez
Homer Sewell III
Max Scott
Tommy Thompson
Chuck Tice

Members Absent

Hank Mosler

DFO present

Rose Browne, DFO

Staff in Attendance

Shawn Collins, TAP Acting Director
Nancy Ferree, TAP Program Manager
Sallie Chavez, TAP Program Analyst
Anita Fields, Secretary

Welcome

Dale Cooper asked Anita to take roll. He welcomed everyone to the meeting.

Roll Call

Quorum was met.

Introductions of Guests

Randee Head Martin Nebojsic
Justin Axelrod Susan DaCorte

Review of October 20, 2008 Meeting Minutes

The minutes were approved by consensus.

Review of Joint Committee

The new TAP Chair is Charles Davidson and Vice Chair is Ken Wright. There were two issues up for consideration. One was accepted and the other was sent back to the Area. The Joint Committee draft minutes and the background information are on TAP Space.

If you are elected as the committee chair or vice chair, you will be required to attend Chair Training on Friday December 5 in Arlington. There was also an update on the annual report.

Subcommittee Reports

Issue 4664 – Practitioner Technical Hotline—Background—Recap from last month. This issue dealt with Rmail, which was a specialist/technical email system. Committee discussed the issue. A CPA



on the call explained his experience with Electronic Tax Law Advice (ETLA). The committee would like to know who staffs the ETLA. Tax Law Specialist, Lead Customer Service Reps, Customer Service Reps and Taxpayer Service Specialist staff the ETLA. The IRS don't publicize ETLA, they want everyone to go through the 1-800 number. Dale feels that this is a dis-service because there are practitioners that are extremely knowledgeable to law and very informed. Dale thinks that making practitioners go the route of the 800 number, get someone that may or may not have a general understanding of the topic is unjust.

Al Rodriguez stated that if they publish the number they are not only going to get practitioners calling but everyone else as well. Dale agreed and suggested that they write a recommendation to roll this number in with the Practitioner Priority Hotline.

Issue 4801- Status of TAC Phone Numbers— Re-cap from last month. The committee discussed the issue. They have decided that the original issue of checking to make sure the phones work was changed to checking on call back times. It appears that not all the TAC offices are contacting callers within the stated period. Tommy Thompson reported that the TAC Issue Committee has a recommendation that offices are going to go to a menu system and the taxpayer can chose which option is applicable to them. Based on the amount of calls received there is going to be a hold time.

DECISION: The committee decided by consensus to drop this issue.

Issue 4930 – IRS Personnel being Responsible for their ACTIONS—the taxpayer want to see all IRS phone personnel become accountable for their actions, promises, lack of follow-up, etc for every phone call they take. Each phone rep will have an automatic entry into every taxpayer file they open with an explanation of the conversation. This way all calls will be registered. ID numbers need to be verified with each call. The committee will keep this issue open until next month to see what Rose Browne comes up with. This issue is going be rolled over to next month.

Issue 4933 – Phone Numbers—Recap from last month. Sallie to verify that there is an actual IRS policy, which states after an office move there is a recording at the number for 30-60 days. Lou feels this is one isolated incident based on analyst research.

DECISION: The committee has decided by consensus to drop this issue.

Issue 4977 – Improvements for IRS—there is no report on this issue this month. Lou Kapugi is going to contact Luis to see if he has made any progress on this issue. If not he will pick it up and work on it. This is going to be rolled over until next months' meeting.

Responses on Area 3 Recommendations

Issue 4404—Waive Fee for— The IRS' response stated that they are going to modify the instructions to make it known that there would not be a charge for the particular forms in a disaster area.

DECISION: The committee decision is closed, proposal accepted by consensus.

Issue 4550—Hidden Cost of Free E-filing—Dale feels there is some additional research that could be used to determined if there really are hidden fees. The committee decided to wait and see what the categories are to accepting or not accepting the IRS' response.

Outreach

Dale stated that outreach was a lot of one on one. Lou Kapugi had a booth at a festival. He stated that outreach is an area where we need to work on. We will discuss outreach more next month.

Review December Agenda

Dale stated that if anyone has anything they want to add to the agenda just let him know. He stated



that there are issues to be worked to give the new members a better sense of the workings of the issues. Dale will get something out to everyone regarding dinner choices.

Citizen Input

Martin Nebojsic mentioned that he had a suggestion that he brought up on the last call and wanted to know the status. Nancy Ferree informed to input the suggestion on www.improveirs.gov, in order for it to be recorded and researched properly.

Meeting Close

Shawn Collins expressed her appreciation for the work that each member has given to the TAP program. She also invited retiring members to continue to log on to calls as members of the public. Dale thanked everyone and said that he appreciates everyone's efforts and to continue doing your outreach.

Next Meeting is the Annual Meeting in Arlington, VA, December 2-3, 2008.

Certification: the Area 3 Committee approved these minutes by consensus on December 2, 2008.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
October 20, 2008**

Members in Attendance

Dale Cooper
Luis Fuentes
Louis Kapugi
Patrice Marker
Hank Mosler
Mark Paris
Homer Sewell III
Max Scott
Tommy Thompson
Chuck Tice

Members Absent

Jasponia Florence
Al Rodriguez

DFO present

Sallie Chavez, Acting DFO

Staff in Attendance

Marianne Ayala, TAP Program Analyst
Anita Fields, Secretary

Welcome

Dale Cooper asked Anita to take roll. He welcomed everyone and spoke briefly on the Southeast Accounting Show. He thanked Susan Gilbert and the other people that attended. He said that it was very successful and he looks forward to continuing the relationship. Dale stated that Sallie has already gotten a renewal for next year.

Roll Call

Quorum was met.

Introductions of Guests

Moses Shillow
Phyllis Harmon
Susan Lynn
Martin Nebojsic
Justin Axelrod
Gerald Janci
Susan DaCorte
Michael Kennerty

Review of September 15, 2008 Meeting Minutes

The minutes were approved by consensus.

Review of Joint Committee

Dale mentioned that the Joint Committee minutes are posted on TAPSpace. Dale explained to the guest that there are four Area 3 members on the Joint Committee. He mentioned that three Area 3 issues were elevated and two we already have a response back. He asked that the members take the opportunity to review the responses from the Joint Committee for next month's call. He also let everyone know that the Annual meeting is going to be a working meeting.



Subcommittee Reports

Issue 4664 – Practitioner Technical Hotline – Background – Recap from last month. The practitioner technical hotline is where you ask a question and it goes to a specialist. Sallie will do research to

Issue 4801 – Status of TAC Phone Numbers – Tommy stated that the phone system itself is okay. The phones are checked once a quarter, but the staff checks almost daily. Tommy will write the issue to target the call back time.

Issue 4930 – IRS Personnel being Responsible for their Actions – the taxpayer want to see all IRS phone personnel become accountable for their actions, promises, lack of follow-up, etc for every phone call they take. Each phone rep will have an automatic entry into every taxpayer file they open with an explanation of the conversation. This way all calls will be registered. ID numbers needs to be verified with each call. The committee will keep this issue open until next month to see what Rose Browne comes up with.

Issue 4933 – Phone Numbers – Lou reported that after talking with Rose it was determined that there is an IRS policy, which after an office move there is a recording at the number for 30-60 days. Sallie will verify that this is a policy and inform the committee next month.

Issue 4977 – Improvements for IRS – there is no report on this issue this month. Luis will have an update for us at next month's call.

New Issue Review

Issue 4975 – Power of Attorney – IRS provide a list of all active POA's for practitioners annually. This would save \$\$\$ for the IRS on mail. The screening committee wants the staff to research if the IRS has an active list of POAs by CAF or by name. If so, is there a charge and can it be made available to the practitioners.

ACTION: Sallie will research the IRS to see if there is an active list of POAs available by CAF or name.

The committee agreed to roll this issue over to the next month, to allow for an answer to the question above question.

Dale wants to create another issue on how to revoke a POA, based on Martin's comments.

Issue 4976 – RA/Auditors – Taxpayer wants to eliminate the person who the agent auditor reports to. The screening committee recommends dropping the issue. We do not have enough information to follow-up.

DECISION: The committee agreed by consensus to drop Issue 4976.

Issue 4979 – 1040NR Issues – Lou stated that the screening subcommittee recommends that this is forwarded to Forms and Pubs Issue Committee.

Issue 4980 – Identity Theft – Lou stated that this is outside the scope of the panel and the IRS is well aware of the identity theft problem. The screening subcommittee recommends dropping this issue.

DECISION: The committee agreed by consensus to drop Issue 4980.



Issue 4981 – Ability to Scan – The screening committee recommend dropping this issue due to the sensitivity of some information that may be transpired over scanning.

DECISION: The committee agreed by consensus to drop Issue 4981.

Issue 4982 – Phone Lines – Phones are not being answered within 15 minutes. The screening committee recommends dropping this issue because in this day and time you will have to wait for someone to pickup the phone.

DECISION: The committee agreed by consensus to drop Issue 4982.

Issue 4983 – Modern Technology – The screening committee recommends dropping this issue because there are many constraints outside the control of the panel.

DECISION: The committee agreed by consensus to drop Issue 4983.

Issue 4984 – Educate your Employees – The IRS does put their employees through training, therefore the screening subcommittee recommends dropping this issue.

DECISION: The committee agreed by consensus to drop Issue 4984.

Issue 4987 – Workload Management System – The screening committee recommend combining this issue with Issue 4930.

Issue 4988 – Specific Phone # – It is not the IRS responsibility to help you complete the forms. The IRS will not tell you how to complete the form they will tell you to read the instructions. The screening committee recommends dropping this issue.

DECISION: The committee agreed by consensus to roll this issue up with Issue 4664.

Issue 5035 – POA faxed are not Input Properly – Will roll forward until next month.

Issue 5036 – Form 8288-B Requirement of TIN – Lou will research a little more and carry over until next month.

Issue 5037 – Lower Music on Calls – The screening committee decided to drop this issue.

DECISION: The committee agreed by consensus to drop Issue 4984.

Issue 5038 – Corporate Extensions (form 7004) not being Processed– The committee decided to drop this issue. The issue is in SAMS and the IRS is aware of the issue.

DECISION: The committee agreed by consensus to drop Issue 4984.

Issue 5040– SSN/EIN Name Mismatch on form 1099– The screening subcommittee has decided to drop the issue. There is not enough information to work it.

DECISION: The committee agreed by consensus to drop Issue 4984.

Issue 5041– Name, Telephone Number & Extension on Notices– The screening subcommittee recommends dropping this issue.

DECISION: The committee agreed by consensus to drop Issue 4984.



Issue 5042– Answering Telephone– The screening subcommittee recommended dropping this issue.

DECISION: The committee agreed by consensus to drop Issue 4984.

Outreach

Dale stated that outreach was down this month. He thanked those who were able to do outreach. Whenever you have the opportunity please take advantage.

Citizen Input

Gerry asked about the stimulus payment. The answer to his question was that there is no way to answer that because the stimulus was a one-time thing.

Meeting Close

Dale thanked everyone and said that he appreciates everyone’s efforts and to continue doing your outreach. Anita reminded everyone to get their travel request forms end by the end of the week.

Next Meeting scheduled for Monday November 17, 2008 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus on November 17, 2008.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
September 15, 2008**

Members in Attendance

Dale Cooper
Luis Fuentes
Louis Kapugi
Patrice Marker
Hank Mosler
Mark Paris
Homer Sewell III
Max Scott
Tommy Thompson
Chuck Tice

Members Absent

Jasponia Florence
Al Rodriguez

DFO present

Rose Browne, DFO

Staff in Attendance

Nancy Ferree, TAP Program Manager
Anita Fields, Secretary

Welcome

Dale Cooper asked Anita to take roll. He welcomed everyone and spoke briefly on the Southeast Accounting Show. He thanked Susan Gilbert and the other people that attended. He said that it was very successful and he looks forward to continuing the relationship. Dale stated that Sallie has already gotten a renewal for next year.

Roll Call

Quorum was met.

Introductions of Guests

Herbert Hayes, Huntsville, Alabama

Review of August 20, 2008 Meeting Minutes

The minutes were approved by consensus.

Review of Joint Committee

Dale mentioned that the Joint Committee minutes are posted on TAPSpace. He gave an update on the recruitment status. Nina has approved and it has been forwarded on to the commissioner. The goal is to have the list back by the end of September. The Joint Committee face to face will be the first week of October and anyone is welcomed to join if they are in the area. Dale also gave a brief overview on the Annual Business Meeting Agenda. We scheduled the Annual meeting for the 1st week of December. The nomination process has changed and the information is on TAP Space, please read it. Hank amplified that the TAP Chair and Vice Chair will be elected before the annual meeting and the Area 3 Chair and Vice Chair will be held at the annual meeting. He informed them that everyone that is a first and second year member is eligible to run.



Subcommittee Reports

Issue 4664 – Practitioner Technical Hotline - Background - Recap from last month. The practitioner technical hotline is where you ask a question and it goes to a specialist. Dale feels that we need to pick this back up and see if the Rmail system can be revised. Nancy researched and found that there was no functional existing Rmail system. It is run by the Exam Division and is usually up and running during filing season. Nancy has additional information to follow-up on and as soon as she gets more information, she will pass it along. Dale stated that he would contact the practitioner hotline to find out what their procedure is if they receive a technical question they can't answer.

ACTION: Dale will contact the Practitioner Hotline.

Nancy and Rose to follow-up on additional information pertaining to Rmail or some other email system.

Issue 4801- Status of TAC Phone Numbers—There was no update this month. Tommy feels that the issue does not need to be worked. He stated that most telephone systems in an office would be up and running as soon as someone notices that it is not working. Donna stated that someone should check the phones more frequently than quarterly. Rose said that someone checks the phones daily and it seems odd that the phones were down for months and no one knew. Hank suggested that Tommy Thompson take over as lead for this issue. Tommy agreed. Hank also suggested that everyone that is on the call, call his or her local TAC office, leave a message and wait to see if he/she receives a call back.

ACTION: Area 3 panel members will contact their local TAC office and report their experience back to Tommy.

New Issue Review

Nancy informed the committee that we have contact information on some of the issues that were submitted. Hank suggested that we hold some of these issues until the annual meeting to have something for the new members to work.

Issue 4870 – Threatening IRS Form Letter-- Last week one of my clients, a widow, received a threatening IRS form letter directed to her late husband's P.C. demanding that he file an 1120 for 2002 within 10 days or face fines & penalties. Considering her husband has been dead for 5 years & the IRS acknowledged the widow's earlier letter so advising the Service, one wonders whether the Service ought to revise its form letter.

DECISION: Committee agreed by consensus to drop Issue 4870.

Issue 4930 – IRS Personnel being Responsible for their Actions—the taxpayer want to see all IRS phone personnel become accountable for their actions, promises, lack of follow-up, etc for every phone call they take. Each phone rep will have an automatic entry into every taxpayer file they open with an explanation of the conversation. This way all calls will be registered. ID numbers needs to be verified with each call.

DECISION: Committee agreed to leave Issue 4930 open by consensus. Patrice and Dale will work this issue.

Rose stated that the IRS already has a system in place where the history is logged when a taxpayer calls. She explained that some business units have to approve access to their information.

Issue 4932 – Phone System-- First the phone systems are down for 30 min. and 2nd to fax POA to agent is no longer an 1800 number, it is now a long distance call (Fax). This should not be a last minute thing.

DECISION: The committee has agreed to drop Issue 4932 by consensus.



Issue 4933 – Phone Numbers-- The Melbourne office moved and received a new phone number. When someone called the old number, he/she were told the number was permanently disconnected with no forwarding number. The person had to drive to the new office where he was told he did not have an appointment. Recommendation: When the IRS changes their phone numbers, have a message listing a new phone number.

DECISION: The committee agreed to work Issue 4933 by consensus. Lou agreed to work the issue.

Issue 4940 – Wrong Information on CP2000—A client received a CP 2000 for under reported income from a company in another state where he/she did not live or work. The client felt the IRS should be the ones contacting the other company and asking for proof of employee's identity. The committee felt that this was beyond what the IRS should have to be doing. It is really up to the taxpayer to call the company.

DECISION: The committee agreed by consensus to drop Issue 4940.

Issue 4942 – Practitioner Hotline— Expand the practitioner hotline to include Tax Law resolutions. As a practitioner, we would like to get the return, right the first. Dale will roll this issue up with Issue 4664.

Issue 4975 - Power of Attorney - IRS provide a list of all active POA's for practitioners annually. This would save \$\$\$ for the IRS on mail. The screening committee wants the staff to research if the IRS has an active list of POAs by CAF or by name. If so, is there a charge and can it be made available to the practitioners.

ACTION: Sallie will research the IRS to see if there is an active list of POAs available by CAF or name.

Issue 4976 - RA/Auditors - Taxpayer wants to eliminate the person who the agent auditor reports to. The screening committee recommends dropping the issue. We do not have enough information to follow-up.

DECISION: The committee agreed by consensus to drop Issue 4976.

Dale suggested that in the interest of time, that for the remaining issues the committee read over them. The screening committee has made recommendations. If anyone has an issue with dropping the issues that the committee recommended to drop, they let us know. The remaining issues please read over them and if anyone see an issue that they want to work email Lou or Dale and let them know. If not we will go over them next month.

Issue 4977 – Improvements for IRS—Luis Fuentes would like to work on this issue.

DECISION: We will discuss the remaining issues next month. Anyone that sees an issue they want to work on let Dale or Lou and the staff know by the middle of next week.

- Issue 4979 - 1040NR Issues
- Issue 4980 - Identity Theft
- Issue 4981 - Ability to Scan
- Issue 4982 - Phone Lines
- Issue 4983 - Modern Technology
- Issue 4984 - Educate your Employees
- Issue 4987 - Workload Management System
- Issue 4988 - Specific Phone #



Outreach

Dale mentioned that the big outreach was the Southeast accounting show. The outreach is a little down, he asks everyone to continue to do his or her outreach.

Citizen Input

No citizen input.

Meeting Close

Dale thanked everyone and said that he appreciates everyone's efforts and to continue doing your outreach. Lou wanted to mention that Dale did an outstanding job on the Southeast Accounting Show.

Next Meeting scheduled for Monday October 20, 2008 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus on 20 October 2008.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
August 18, 2008**

Members in Attendance

Dale Cooper
Jasponia Florence
Luis Fuentes
Louis Kapugi
Patrice Marker
Hank Mosler
Mark Paris
Homer Sewell III
Max Scott
Tommy Thompson

Members Absent

Al Rodriguez
Chuck Tice

DFO present

Rose Browne, DFO

Staff in Attendance

Nancy Ferree, TAP Program Manager
Anita Fields, Secretary

Welcome

Dale Cooper asked Anita to take roll.

Roll Call

Quorum was met.

Introductions of Guests

None Present

Review of July 21, 2008 Meeting Minutes

The minutes were approved by consensus.

Review of Joint Committee

Dale mentioned that the Joint Committee minutes are posted on TAPSpace. Dale informed that Bernie Coston is on a detail and Shawn Collins is the Acting Director until his return. He also mentioned that the meeting with the IRS Commissioner went very well and Hank Mosler posted a summary of the meeting on TAPSpace if anyone is interested. Area 3 has three issues waiting to be elevated at the JC face-to-face. Right now, it is a possibility that it will be in Atlanta the first week of October. Mark Paris reported that the Tax Forum in Orlando was a great turnout and had approx. 19 people to show up for the focus group.

Dale discussed the Southeastern Accounting Show that is going to be held the 27th and 28th of August. There will be a booth shared by TAS and TAP and it is in a good location. There should be approximately 1400 attendees. Susan Gilbert a Senior Analyst from the staff will attend along with two TAP members.

Rose Browne thanked Dale for securing the booth at no cost to the IRS.



There is a proposal to use TAP graduates for potential projects. They would not be eligible to be reimbursed, but they are good resource. That went up and we should hear something back next month.

Subcommittee Reports

Issue 4635—Expanding Third Party Authorization Term- This is an issue that we had in the past and the IRS rejected it previously. Dale had been waiting on input from Areas 5 and 7. Dale mentioned that he wants to pull this off Area 3’s plate and run it through the Issue Management Resolution Systems (IMRS). We will place in the parking lot until we get an answer from IMRS. The committee agreed by consensus.

Hank asked if Jesse Gonzales works in Atlanta and if so he would like to meet with him before the JC meeting in October.

ACTION: Nancy will follow-up to see if Jesse is located in Atlanta and set up a meeting.

Issue 4801- Status of TAC Phone Numbers—Tommy Thompson stated that he contacted four of the 401 TAC offices and spoke with the managers. They said that they check the phones daily and not quarterly. Dale suggested that between Jaspconia and Tommy they could contact more TAC offices randomly to see if they receive the same information. If they check the phones daily or at least more regularly than quarterly then we do not have an issue. It seems that the problems are coming out of Florida.

ACTION: Jaspconia and Tommy will contact TAC offices in Florida to see if this is a problem or just an isolated incident.

Parking Lot Issue Review

Issue 4587 – Levies Issued Without Advising Power of Attorney (POA)—Dale feels that this may have been an isolated incident. He spoke to someone regarding POAs at the practitioner hotline and they are specific in what you can do with a POA. If you have a POA on file and it is completed correctly then you will receive the correspondence you are authorized to receive. Dale recommends this issue be dropped. The committee agreed to drop by consensus.

Issue 4664 – Practitioner Technical Hotline—Background-- A practitioner would like a “technical” hotline for difficult questions. He states the Practitioner Hotlines cannot deal with these questions. He would like a hotline so that he does not have to take these questions to Washington. Dale stated that the IRS has e-Services and Practitioner Priority Service (PPS) and they are extremely helpful. Nancy Ferree mentioned RMail. This is where you ask a question and it goes to a specialist. Dale feels that we need to pick this back up and see if the Rmail system can be revised.

ACTION: Florida TAP will do research to see if the Rmail system is still a viable resource.

Issue 4665 – Penalty on Form 1099s Without SSN—Background--A practitioner stated there is a Hispanic problem. His clients have to file Form 1099 with no Social Security Number because the W-7 has not been filed. That causes a \$50 penalty for each Form 1099 without a SSN. This also causes the individual who receives the Form 1099 not file a return. If the IRS would require a 20%, withholding it would force these individuals to request an ITIN and file a tax return.

Nancy mentioned there is an advisory committee, Information Reporting Program Advisory Committee (IRPAC) that deals with reporting documents. The 1099 is one of them; we can contact IRPAC to see if they have ever worked this issue before. Dale suggested that the committee turn this issue over to IRPAC because it is legislative in nature. Dale also suggested that the committee keep the issue in the parking lot until we hear something back from IRPAC.



Issue 4667 – Partnership Election to be a W-2 Wage Earner—Background-- Practitioner discussed an issue about having a partnership elect to be a W-2 wage earner. Dale recommends dropping this issue because he has not heard back from the attorney. He stated that the person has his contact information and if it arises, again they will pick it up. The committee agreed to drop issue by consensus.

Issue 4686— E-Services for Tax Professionals—Background— I am a practitioner trying to use the e-services. I continually have problems logging in and now I am on my fourth registration since last summer. E-services the way it is set up are not automation it is aggravation. I would rather wait on the phone, listen to Muzak and talk to a live person in an hour or so.

Dale personally went through this process two weeks ago, and was locked out. He was able to get in by following the steps. He said that the customer service was very helpful, so he do not know where this issue is going.

Nancy mentioned that it was talk of creating a new Issue committee for E-Services and asked if they want to parking lot this issue until we see where this is going.

Dale is going to get in touch with the taxpayer that submitted the issue and inform him on his experience.

Issue 4860 – Return Telephone Calls—Background—Taxpayer (T/P) recommends IRS employees call back taxpayers who they are working with & tell them what is happening on their account. T/P has been working with an IRS employee & when T/P or spouse call IRS employee, employee does not call them back. T/P would like IRS employees to at least return call & if that IRS employee cannot help them, refer them to someone else.

Patrice Marker said that she did not think this is a systemic problem. Dale asked Rose Browne LTA for Georgia to check on that, she said that she would. Rose stated that there is already a procedure in place, but she will check into it. This is will be placed in the parking lot until we hear back from Rose.

ACTION: Sallie will send contact information for Issue 4860 to Rose.

Issue 4870—Threatening IRS Form Letter— Background-- Last week one of my clients, a widow, received a threatening IRS form letter directed to her late husband's P.C. demanding that it file an 1120 for 2002 within 10 days or face fines & penalties. Considering her husband has been dead for 5 years & the IRS acknowledged the widow's earlier letter so advising the Service, one wonders whether the Service ought to revise its form letter.

Sallie sent an email to the practitioner asking for more detail before we can respond. Dale will follow-up on the status with Sallie when she gets back to work. The committee will keep this one open one more month to see if we get more information. Dale recommends that we work it or drop it comes next month.

ACTION: Dale will follow up with Sallie on Issue 4870

Outreach

Dale mentioned that outreach here later has been mostly the TAP dance. The Orlando Tax forum was a big one and Tommy Thompson spoke to a group of high school students. Dale states to please do your outreach and get the information in to Sallie.

Citizen Input

No citizen input.



Meeting Close

Dale thanked everyone and said that he appreciates everyone's efforts and to continue doing your outreach.

Next Meeting scheduled for Monday September 15, 2008 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus on 9-15-2008.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
July 21, 2008**

Members in Attendance

Dale Cooper
Louis Kapugi
Patrice Marker
Hank Mosler
Mark Paris
Al Rodriguez
Homer Sewell III
Max Scott
Tommy Thompson
Chuck Tice

Members Absent

Jasponia Florence
Luis Fuentes

DFO present

Nancy Ferree, Acting DFO

Staff in Attendance

Sallie Chavez, TAP Program Analyst
Donna Powers, TAP Analyst
Anita Fields, Secretary

Welcome

Sallie Chavez asked Anita to take roll.

Roll Call

Quorum was met.

Introductions of Guests

Herbert Hayes, Alternate from Alabama

Review of June 16, 2008 Meeting Minutes

The minutes were approved by consensus.

Review of Joint Committee

Dale reported that the last Joint Committee (JC) meeting was last month in St. Louis. There were two issues elevated as of this morning. The JC did not approve the issue that Al was working on, Issue 4589. It has to go through Quality Review (QR) and re-submitted back to the JC. A booth is going to be set up for TAS/TAP at the Southeast Accounting Show. The show will take place at the end of August in Atlanta, GA. Look at the JC draft meeting minutes to see what the committee has accomplished so far this year. There is also information on the upcoming Annual Business Meeting. Hank discussed the upcoming meeting with Commissioner Shulman.

Subcommittee Reports

Issue 4635—Expanding Third Party Authorization Term- Dale reported that there is not any change and he is still waiting on information from Jonathan Sabby. He will try to get something written by next month.

Issue 4801- Status of TAC Phone Numbers—There is no report, will check status and have something next month.



New Issue Review

Issue 4860 – Return Telephone Calls—A Taxpayer (T/P) recommends IRS employees call taxpayers back who they are working with and tell them what is happening on their account. T/P has been working with an IRS employee and when T/P or spouse call IRS employee, employee does not call them back. T/P would like IRS employees to at least return call and if that IRS employee cannot help them, refer them to someone else. The screening subcommittee recommends placing in parking lot, due to this may be an issue. The committee decided to place in the parking lot pending more information. Patrice Marker will contact T/P and get more information before committee makes final decision.

Issue 4870 – Threatening Letter from IRS-- Last week one of my clients, a widow, received a threatening IRS form letter directed to her late husband's P.C. demanding that it file an 1120 for 2002 within 10 days or face fines & penalties. Considering her husband has been dead for 5 years & the IRS acknowledged the widow's earlier letter so advising the Service, one wonders whether the Service ought to revise its form letter. The screening subcommittee recommends to place in parking lot until we gather more information from taxpayer. Sallie sent an email to the practitioner; and has not heard back from him as of today.

Issue 4875 – Accuracy of Advice on Toll-free-- TP was given wrong answer when she called the toll-free 1040 number. She asked them if she filed her 07 return would her stimulus payment be held up if she filed an amended return. She was told no. She has not been filing tax returns with all her children. She amended her return to claim all her children. Her stimulus check has been affected. She has been told her check in "on hold". She said if her check was going to be on hold, they should have sent a letter to advise her and why. The screening subcommittee decided to drop this issue. The committee agreed by consensus.

Issue 4877 – RAL Refund – No Direct Deposit-- TP completed her return and received a refund via a RAL. She is not able to receive her stimulus refund via direct deposit. She does not think this is fair. There is a problem with her receiving mail. The committee dropped the issue. The committee will send TP a letter to advise him that TAP cannot handle the issue; and give him information regarding TAS.

Issue 4879 – Penalty on Early Withdrawal of 401K-- TP took money out of a 401K plan. She was in the process of paying it back however, the paperwork fell through the cracks and she received a Form 1099 after she filed her tax return. She had to pay additional tax and penalties because of the error. She feels the error should be shared with the folks that made the error. The screening committee recommends to drop issue, because it is legislative.

Issue 4885 – Pay-off Amount from IRS-- Taxpayer married her husband 3 years ago. 5 years ago, taxpayer and her soon to be husband called IRS, wanted to pay on his account so they could start a new life. He owed IRS for back taxes. They asked for a payoff figure and sent that amount in, including a little extra. Taxpayer was told the amount was enough. About one year ago, taxpayers started receiving letters from the IRS stating they owed \$1500 and now the amount is \$2000, including interest and penalties. Taxpayers are on Social Security. Last year an IRS employee told them that their account will go "uncollectible", but they are still receiving letters. Taxpayer said this is a growing daily nightmare. She does not understand why the IRS cannot agree upon a set amount for payment. Taxpayers not able to receive stimulus payment, it will be applied to tax account. Taxpayer recommends IRS have some agreed upon amount so when taxpayers want to payoff that is the final amount. The recommendation is to drop this issue. The issue dropped by consensus. Dale suggested that the committee look at the issues that are currently in the parking lot; and decide which issue they would like to work on. Please respond within a week. If no one volunteers then they will be assigned.

Outreach

Dale said that we are doing well so far for the month of June. He mentioned that Homer Sewell had



an article in the Jasper newspaper. He also mentioned that Louis Kapugi spoke to a large group also. He re-emphasized to continue with the outreach and remember to take advantage of every opportunity.

Citizen Input

No citizen input.

Meeting Close

Dale thanked everyone and said that he appreciates everyone's efforts and to continue doing your outreach. Sallie stated the staff would not be in the office next week due to CPE. Nancy announced the Tax Forum in Orlando the 1st week of August. Nancy, Donna, Mark, and Hank will be attending. Meeting adjourned at 1:15pm.

Next Meeting scheduled for Monday August 18, 2008 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus on.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
June 16, 2008**

Members in Attendance

Dale Cooper
Jasponia Florence
Louis Kapugi
Hank Mosler
Mark Paris
Homer Sewell III
Max Scott
Tommy Thompson
Chuck Tice

Members Absent

Luis Fuentes
Patrice Marker
Al Rodriguez

DFO present

Rose Browne, DFO

Staff in Attendance

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

Welcome

Dale Cooper welcomed everyone and asked Anita to take roll. Dale asked the panel members that if they agree to help with the interviews to please commit to that because it gets a difficult to reschedule an interview panel.

Roll Call

Quorum was met.

Introductions of Guests

John Hersum, Applicant from Georgia

Review of May 19, 2008 Meeting Minutes

The minutes were approved by consensus.

Review of Joint Committee

Dale reported that the recruitment and interviews are going well. Area 3 interviews are almost wrapped up. Dale stated if you have the time please help Sallie with the interviews. He also emphasized stressing what outreach consist of when conducting the interviews. The Joint Committee minutes were short due to the upcoming face to face. If you have, any questions the Joint Committee minutes are on TAP Space, please review. Hank stressed that everybody is welcomed to join the Joint Committee call at anytime.

Subcommittee Reports

Issue 4404—Waive Fee for Return—Max reported that he needs to start over with this issue because in Pub 17 it doesn't mentioned the specific limitation that has to due with disaster recovery. He stated that Sallie disagreed with him. He will be contacting the subcommittee to tweak the



proposed solution a little. There was discussion on how to change the proposed solution. Nancy suggested that the committee work it off line and send it to her and she will make sure that it gets on the Joint Committee agenda for next week. Dale will write-up the proposed solution and send it to Sallie and Nancy. The committee agreed by consensus.

Issue 4589—Unable to Contact IRS with Number on Notice—Mark reported that the feedback from Communications Committee will not be taking this issue on and leave it with Area 3. Chuck Tice will modify the incomplete sentence on the Issue Referral Form. Chuck will send this to Sallie so that it can be elevated to Joint Committee.

Issue 4635—Expanding Third Party Authorization Term- Dale reported that there are three areas working on this issue, Area 3, Area 5 and Area 7. Area 5 has tabled it until Area 3 does something. Dale will work with Sabby Jonathan of Area 7 to massage this issue. He is still waiting on information from Sabby. Once everything is complete, it will be consolidated and are submitted to Joint Committee.

Issue 4550- Free File—This issue was written up and forwarded to Quality Review. The Joint Committee Quality Review team sent it back to the area for clarification/edits. Hank stated that he would clean up the edits and re-submit.

New Issue Review

Issue 4750—Mandatory form 1099 for Services--- There should be mandatory 1099 issued for anyone being paid. At present tax cheaters are coming in with made up figures i.e. window washing, baby sitting, house cleaning and are collecting earned income where no actual income really exists. Very frustrating for new preparers to see this happening. This is out of the purview of TAP. We recommend dropping this issue. The committee agreed to drop the issue by consensus.

Issue 4751—Collection Timeframe--- Why does IRS allows a debt to be collectable forever yet if taxpayer has refunded due they must file for it within 3 years? There are limits to how long the IRS can collect. This is a legislative issue; therefore, we recommend dropping it. The committee agreed to drop the issue by consensus.

Issue 4752—IRA vs. 401K-- Comment: I am a practitioner trying to use the e-services. I continually have problems logging in and now I am on my fourth registration since last summer. I am sure I am not the only one and eservices is useless until I get the new letter in the mail with the confirmation code. E-services the way it is set up are not automation it is aggravation. I would rather wait on the phone, listen to Muzak and talk to a live person in an hour or so. By making practitioners call instead of using e-services there are less resources available for taxpayers. If you think I am the only one with this problem pull the records and see how many practitioners have received multiple confirmation code letters 3563(GG). Lou Kapugi will get in touch with the contact on this issue. This is something that should be handled by their Congressman. The screening committee recommends dropping the issue. The committee agreed by consensus.

Issue 4788—Medical Deduction-- Why are natural medicines and herbal supplements not included as a medical deduction by the IRS? It is far cheaper for the wife and me to take supplements for GOOD health than see an EXPENSIVE physician that treats symptoms rather than getting at the root cause of the problem. Our kinesiologist recommends specific supplements and number of each per day to prevent illness. For me, it is better to prevent illness and treat root causes of disease than cover them up with painkillers and drugs with NUMEROUS side effects mentioned in the TV commercials. Young kids are now taking their parents' drugs for drug highs. Is the government promoting sickness (per the drug company's dollars) or promoting wellness. I take no drugs at age 72 so I can stay healthy! This is a legislative issue, therefore, the committee agreed by consensus to drop the issue.

Issue 4799—Signature of POA on Form 2553 -- Working in a CPA office there are many times that clients ask us to complete various federal tax forms for them and to list ourselves as legal



representatives on those forms. For example on the Form 2553: For Small Business Election there is a line asking for legal representative that IRS may contact. On that form, my boss was listed as the legal representative. Although it says for the IRS to contact I believe that if the taxpayer signs this form that this should also give power of attorney to this legal representative to contact the IRS concerning this form without having to go through the process of filing the power of attorney form. The committee agreed to accept the issue by consensus. After doing research and getting more information, we will transfer to Forms and Pubs Issue Committee.

Issue 4801—Status of TAC Phone Number-- Previously received a complaint from a taxpayer that a TAC office phone number was not working. In working this issue, it was determined that the manager of the TAC was not aware that the phone number was not working. It determined that the numbers are checked on a quarterly basis. We feel that the numbers should be checked more frequently than quarterly. The issue has been accepted by consensus. A subcommittee was formed and consists of Jas, Lou and Tommy. Jas is the lead.

Outreach

Dale said that there were about 200 contacts. There were no big meetings held in May. He encourages everyone to continue his or her efforts with outreach. He discussed the Congressional Liaison meeting and said that it was an enlightened experience.

Citizen Input

John Hersum asked once the legislative issues are dropped are there another venue to handle these issues. Nancy said that Nina Olson address all legislative issues in her National Report to Congress. SAMS also handles legislative issues that are not addressed in the report to congress. Dale also mentioned that if we have contact information for the individual who presented them, we get back to them to let them know that the issue was legislative and was not able to address it.

Meeting Close

Dale thanked everyone and said that he appreciate everyone's efforts and continue doing your outreach. Meeting was adjourned at 1:33pm.

Next Meeting scheduled for Monday July 14, 2008 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus on June 16, 2008.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
May 19, 2008**

Members in Attendance

Dale Cooper
Louis Kapugi
Hank Mosler
Mark Paris
Al Rodriguez
Homer Sewell III
Tommy Thompson

Members Absent

Jasponia Florence
Luis Fuentes
Patrice Marker
Max Scott
Chuck Tice

DFO present

Rose Browne, DFO

Staff in Attendance

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

Welcome

Dale Cooper welcomed everyone and asked Anita to take roll.

Roll Call

Quorum was met.

Introductions of Guests

Review of April 14, 2008 Meeting Minutes

The minutes were approved by consensus.

Review of Joint Committee

There was an update on the recruiting status. A 60% increase over last year. There are 118 applications for area 3. There were two issues elevated to the IRS. One was SSN on checks and the other was Notice Deficiency. Outreach was discussed; we talked about the new tri-fold. The tri-fold was approved by Joint Committee to move forward with it. One change was the address on the back, instead of going to Washington it would go to the perspective area offices. There was a discussion on whether there should be a deadline for completing active issues. Dale said that area 3 would continue to use estimated completion dates to work active issues. Hank Mosler invited all to join a Joint Committee call. The next one is June 4, 2008 at 2pm EST.

Subcommittee Reports

Issue 4404—Copy of Return—Rose reported that she spoke to Janice Washington the Subject Matter Expert (SME) and she shared that she was working with Donna Powers and Nancy Ferree. They are going to have a conference call this week. Janice said that even though it is not written, they do get a copy of their returns free; they just have to put disaster on the top of the return. She also said that she would research further. Sallie is going to follow-up. We will hold until next month



for approval. Hank suggested that the one page of the quality review form be attached to the referral.

Issue 4550—Free Tax Prep Problem—Dale reported that all work is completed and it is ready to go forward. It has already been written on the Joint Committee referral form. It just needs to be approved by the committee and then it will go to the Joint Committee quality review. Sallie will set up call with area 2's Quality Review before the issue go to Joint Committee. Hank thanked Dale for moving the issues along.

Issue 4589—Unable to Contact IRS with Number on Notice— Al Rodriguez reported that has been submitted. The committee decided to hold off on this issue; Mark Paris stated that the Communications Committee has been working and issue regarding 800 numbers. The committee has decided by consensus to let Mark Paris run this by Communications to see if it will be elevated as a Joint effort. Al Rodriguez will forward an email he received from Sallie regarding this issue is being worked through IRMS. We will review this again in June and decide whether we will elevate to Joint Committee. Nancy Ferree will research to verify if Area 2 is also working this issue.

Issue 4635—Expanding Third Party Authorization Term- Dale reported that there are three areas working on this issue, Area 3, Area 4 and Area 7. Area 4 has been just sitting on it until Area 3 does something. Dale is going to get in touch with Area 7 find out that their status is. Dale is rolling this over until June. Sallie will pull research report from Area 7 and send it to Dale Cooper.

New Issue Review

Issue 4688-- Instruction for Child Care Expenses---Caller has a spouse in prison. She is filing MFJ. Husband earns minimal income in prison and goes to school. Instructions do not explain if his income and schooling will allow her to take childcare expenses. Instructions should cover situation of spouse in prison. Based on the information researched the committee agreed by consensus not to work the issue.

Issue 4690-- Dividends from a REIT--- Pub 17 and Pub 550 do not explain how to report dividends from a REIT that is paid in the first quarter of the year. Is it to be reported in the distribution year or the year actually paid? Rules are not clear for taxpayers or the financial institutions. Sallie found the information and it is very specific when to file. Based on the information researched the committee agreed by consensus not to work the issue.

Issue 4686-- E-Services for Tax Professionals-- Comment: I am a practitioner trying to use the e-services. I continually have problems logging in and now I am on my fourth registration since last summer. I am sure I am not the only one and eservices is useless until I get the new letter in the mail with the confirmation code. E-services the way it is set up are not automation it is aggravation. I would rather wait on the phone, listen to Muzak and talk to a live person in an hour or so. By making practitioners call instead of using e-services there are less resources available for taxpayers. If you think I am the only one with this problem pull the records and see how many practitioners have received multiple confirmation code letters 3563(GG). The screening committee recommended placing this in the parking lot. The committee agreed by consensus to place issue in the parking lot.

Issue 4739-- Personal Service Contracts-- Individual would like the committee to advocate for the imposition of a tax reporting and liability mechanism for intra-family Personal Service Contracts. Contracts that are used primarily by children to spend-down their parents' remaining assets to place them on Medicaid. Dale states that this is not an IRS issue; therefore, the screening subcommittee recommends dropping the issue. Nancy suggested that when the team makes a decision to drop an issue, add a history item to the research report so that it can remember why we dropped it. Dale and Sallie will write a letter explaining why the committee is not going to work the issue. The committee agreed by consensus to drop the issue.

Issue 4785-- TAC Phone Number not Working -- TP called asking for information on the Ocala, FL TAC office. She wanted to call and make an appointment. She said the phone number was not



working. I called and received a very strange message on the line. I told her I would check on it and call her back. Analyst Sallie Chavez attempted to contact Michelle Jones to report the problem. She never returned call. Sallie called the manager for the Ocala TAC office. She left a message with the secretary that the phone line was not working. The secretary advised Sallie to call the person who was in charge of the phones. Sallie called this person but she was not available. She left a message to advise them the phones were not working. The next day the phones still were not working so Sallie input the problem into SAMS (Systemic Advocacy Management System). Within 2 hours, a manager was on the phone with Sallie discussing the problem. The next day the phones were working. The SAMS manager advised that the TAC office was not aware the phone was not working. Committee would like to see if the TAC phones are checked on a regular basis. TAP Analyst will check on this.

Outreach

Dale said that outreach was good across the board. He stated that because of tax practitioners and tax season, it was a little low for April. Kudo's to Max for have 500 contacts. Dale reported that he and Lou participated in a Congressional Liasion meeting. It was very successfully and Dale thinks this is something that should be continued. He gave Kudos to Rose Brown and her office for putting on such a good meeting.

Citizen Input

No citizen input.

Meeting Close

Dale thanked everyone and said that he appreciate everyone's efforts and continue doing your outreach.

Next Meeting scheduled for Monday June 16, 2008 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus on 06/16/2008.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
April 14, 2008**

Members in Attendance

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

Members Absent

Chuck Tice

DFO present

Rose Browne, DFO

Staff in Attendance

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

Welcome

Dale Cooper welcomed everyone and asked Anita to take roll.

Roll Call

Quorum was met.

Introductions of Guests

Herbert Hayes

Review of March 18, 2008 Meeting Minutes

The minutes were approved by consensus.

Review of Joint Committee

There was a discussion on the Town Hall meetings that was held in Birmingham, Ala. and Durham, NC. There was also a reminder of the upcoming Town Hall to be held in Springfield, Ill. Dale Cooper will give a briefing on lessons learned from the Town Hall meetings that have already occurred during the Joint Committee F2F, in St. Louis in June. Nancy asked for an update on the TAP Annual Report. They have not given a target release date, but they are working on it and it is getting close to completion.

Subcommittee Reports

Issue 4404—Copy of Return— Internal Revenue Service (IRS) presently charges for a copy of a lost return. The fee is waived for taxpayers in federally declared disaster areas who need a return “to apply for benefits or to file amended returns claiming casualty losses.” Charges should be waived in a federally declared disaster area.



Max reported that the subcommittee has completed its part of reviewing the issue. Will submit the issue to the committee and speak with Janice Washington she is the subject matter expert. Rose and Max will talk later today and then Rose will contact Janice and present the issue to her.

Issue 4550—Free Tax Prep Problem— Taxpayer uses “free tax prep” from the IRS web site. In this case, she navigates to Turbo Tax. The system works for her, but she is unhappy that the additional charges to use the “free” system are not indicated until after she completes her return. If there are optional fees, why are they not advertised at the beginning.

Max reported that he has sent out information on what he encountered and is waiting on responses from the subcommittee. Once they put the comments together, the subcommittee will write up a recommendation and submit to the rest of the committee for approval to send to the Joint Committee. The team is going to recommend the IRS place parameters and additional costs up front.

Issue 4589—Unable to Contact IRS with Number on Notice— The issue has been written-up. Just need a couple minor corrections and we will elevate to the Joint Committee. There were discussions on changing the title and Al Rodriguez said that he would change the title. Al will modify the Joint Committee issue referral form to validate the issue number and the address. He will also add an enhancement to the base sentence reference another issue on the 1800 number. Mark Paris mentioned that the Communications Committee is working on a plethora of issues regarding the 800 numbers. Mark stated that if any one has any comments or suggestions to send them to him. Dale asked if we should send this to the Communications Committee before it gets elevated to the Joint Committee. Mark advised them to write the issue up and send it to him; maybe it can be sent as a joint issue instead of an area and an issue working the same issue.

Issue 4635—Expanding Third Party Authorization Term- Dale has not been able to do anything on this issue. Area 4 is also working on this issue; therefore, he is going to carry forward to May.

New Issue Review

Issue 4664--A practitioner would like a “technical” hotline for difficult questions. Lou Kapugi reported that there are currently two services available right now for practitioners. The Practitioner Priority Service (PPS) and the Electronic Account Resolution (EAR), they both deal with monetary part of this. The screening subcommittee feels that there is a good source of avenues out there that practitioners can get help. Dale mentioned that the IRS used to have something called R-mail. It used to be an old section of the IRS, where a technical email would come in and be forwarded to a specialist. They are going to find out if R-mail can be revised. Rose asked Dale is it an ethical issue for practitioners to charge taxpayers a fee for answers they get from the IRS free. Dale stated that if the client pays for an answer and the practitioner can get it from the IRS then good, but there still has to be validation. This issue is active by consensus.

Issue 4665-- A practitioner stated there is a Hispanic problem. His clients have to file Form 1099 with no Social Security Number because the W-7 was not filed. That causes a \$50 penalty for each Form 1099 without a SSN. This also causes the individual who receives the Form 1099 not to file a return. If the IRS would require a 20% withholding it would force these individuals to request an ITIN and file a tax return. Sallie will check the back-up withholding for taxpayers without a SSN or ITIN. Patrice said that the W7 is used for situations other than employers. The committee has agreed by consensus to place in parking lot status.

Issue 4666-- A taxpayer was two (2) weeks late in her installment agreement. It was defaulted. The taxpayer would like at least a month “lag time” before the installment agreement is defaulted. The screening subcommittee recommends dropping this issue. It is stated up front when you enter into an installment agreement that if you are late the agreement will be defaulted. Rose stated that the IRS allows one late payment a year. The committee decided to drop the issue by consensus

Issue 4667-- Practitioner discussed an issue about having a partnership elect to be a W-2 wage earner. The screening subcommittee decided that they need more information. Dale contacted the



person for more information. The committee decided to place in parking lot by consensus until something is heard back from the taxpayer.

Issue 4668-- A practitioner discussed the services at the Taxpayer Assistance Center. He said when he goes to the TAC with his client; he had to wait, sometimes a long time before they are served. He said there is a Practitioner Hotline for the phone, why could not there be a practitioner service at the walk-in office. The subcommittee recommends dropping this issue, because they feel that this practitioner wanted special treatment, just because he was a practitioner. The committee decided to drop the issue by consensus.

Issue 4669-- A VITA volunteer submitted an issue concerning the fact that the General Sales Tax table is not included in the Pub 17. The screening subcommittee recommends dropping this issue because Pub 17 is not a table source; it is a source for information. This is a pub to help prepare the taxes. The table is in the 1040 instructions in the schedule A. The committee decided to drop the issue by consensus.

Outreach

Dale said that he sent the report out today and apologize for being late. Dale will send out a modified copy due to some changes. There were 225 contacts reported. Continue to get out there and do outreach and report it. Lou reported that he contacted approx. 125 tax preparers and asked questions on the stimulus payments. He did not get much of a response from them. Nancy invited the members to go out and spread the word about recruitment to friends and family members.

Citizen Input

No citizen input.

Meeting Close

Dale just ended the by thanking the guest for attending and reminding the members if they haven't updated

Rose asked about the accountant forum in August. Dale reported that they would do a reduced cost for TAS, but they cannot give it to the group free because of the abundant amount of vendors that will be there. Dale suggested that TAS put this in their budget for 2009, because it is a very good resource due to the amount of practitioners in attendance.

Next Meeting scheduled for Monday May 19, 2008 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus on May 19, 2008.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
March 18, 2008**

Members in Attendance

Dale Cooper
Jasponia Florence
Luis Fuentes
Louis Kapugi
Hank Mosler
Mark Paris
Max Scott
Homer Sewell III
Tommy Thompson

Members Absent

Mary Armstrong
Patrice Marker
Al Rodriguez
Chuck Tice

DFO present

Rose Browne, DFO

Staff in Attendance

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

Welcome

Dale Cooper welcomed everyone and asked Anita to take roll.

Roll Call

Quorum was met.

Introductions of Guests

No guest present

Review of Meeting Minutes Face to Face Meeting

The minutes were approved by consensus.

Review of Joint Committee

Hank mentioned that 1st year members should think about taking more responsibility and signing onto the Joint Committee calls to get some experience and insight on what happens on the call. Nancy Ferree also stated that if anyone has the time to log onto the Joint Committee call, because you can gain vast knowledge and experience to help you in your second and third year of service.

Hank informed that the recruiting season has begun, we are recruiting in 42 states this year and encourage all panel members to actively recruit in their perspective states.

Subcommittee Reports

Issue 4404—Copy of Return—Max reported that the subcommittee is on schedule. Max will have something to the subcommittee within the next week. He will try to have an issue referral write-up by April. Tommy Thompson wanted to know if there is a difference between Presidential Declared Disaster Area and Federally Declared Disaster Area. Dale Cooper stated that they are used inter-



changeably. Hank asked, if there is a Subject Matter Expert within the IRS that can offer some assistance on this issue.

Issue 4550—Free Tax Prep Problem—Max reported that he sent out information on what he encountered and is waiting on responses from the subcommittee. The team is going to recommend the IRS place parameters and additional costs up front.

Issue 4589—Unable to Contact IRS with Number on Notice— Sallie stated that Al Rodriguez contacted her and said that he will have something by next month.

Issue 4635—Expanding Third Party Authorization Term- Nancy Ferree forwarded information to Dale from Area 1. Dale will be coordinating an effort with Area 4. He will have something to report in April.

Outreach

Dale asked if the IRS has someone to talk about energy credits during an Earth Day event. Max reported that he gave two presentations in Baker, Montana and they are going to provide him with a video tape of the event. Jas reported that she gave an outreach to approx. 42 persons and is expecting to get some issue referral sheets back from that meeting on 29 March. Luis Fuentes reported on the outreach that was conducted in Puerto Rico, which was quite a bit. Dale asked if anyone from Area was present at the Durham Town Hall and he wanted to know how it turned out. Nancy Ferree explained that it went well and Nina Olson was very pleased with the input that was given during the Town Hall.

Citizen Input

No citizen input.

Meeting Close

Dale informed the committee that as of 31 March 2008, Mary Armstrong has resigned from TAP. Rose Browne indicated she would forward information on the Atlanta Congressional Seminar tentatively planned for May 2008". Nancy informed that Chuck Tice attended a Congressional Seminar earlier this month and received rave reviews. Meeting adjourned at 1:20pm.

Next Meeting scheduled for Monday April 14, 2008 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus on April 14, 2008.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Face-to-Face Meeting Minutes
February 28-March 1, 2008**

- Thursday, February 28, 2008
- Friday, February 29, 2008
- Saturday, March 1, 2008

Members in Attendance

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

Members Absent

Mary Armstrong
Mark Paris

DFO present

Rose Browne, DFO

Staff in Attendance

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

Thursday February 28, 2008

Welcome

Chair Dale Cooper welcomed everyone, thanked him or her for attending the meeting. He also thanked staff for work done for putting this meeting together.

Roll Call

Quorum was met.

Introductions of Panel

Every one present introduced themselves and shared their experiences thus far while serving on the panel.

Introduction of Guest

No guest present

Approval of Previous Meeting Minutes

Minutes from February 2008 is approved as written.

Dale Cooper made note that the April's Area 3 meeting has changed from the 15th to the 14th due to the Notices Face-to-Face.



National Office Report

Hank Mosler did an outreach with the oversight board. TAP Charter is approved. Patricia DeTimmerman is the acting manager in the Milwaukee office. Recruitment has been set to begin March 17 2008. Nancy Ferree asked the committee to help with recruiting. She suggested that when they go out and do outreach to please talk about recruitment. She also mentioned that we would ask panel members to assist in the interview process. The TAP Annual Report is on tap to be completed by the end of March. The Birmingham Town Hall was successful. Durham Town Hall is scheduled for March 13, 2008. The last Town Hall for the year is in Illinois May 1. 2008.

Oversight Board Meeting Review

Hank Mosler shared that the Oversight Board has a website, if you are interested please Google it. Their mission is to make recommendations to the IRS Commissioner. There were three topics discussed: First discussion was outreach—Stakeholder Partnership. Second discussion is trying to regulate the tax industry—there is no regulation on who can be a tax practitioner. There is only one state that regulates it, that is Oregon. Dale Cooper asked if they are trying to regulate the paid preparers or all practitioners. Hank answered that they are still working that out. The third discussion was recruitment for the future—what should we be doing to recruit for the future? How do we attract people to work for the IRS in the future? What kind of career development do we offer? These were all the questions that were discussed.

Local Taxpayer Advocate Description

Rose Browne explained the functions of the Local Taxpayer Advocate. They represent the National Taxpayer Advocate for their respective states. There are two categories; one is a taxpayer that suffers economic harm and those that have systemic problems. They also work with external organizations.

Town Hall Meeting Review

Mark Paris did four TV shows and one radio appearance for the Birmingham Town Hall. There were approximately 30 people from the public in attendance. Also in attendance were the CBS and NBC news reporters. Nina Olson discussed Offer in Compromise (OIC), Private Debt Collection and Cancellation of Debt.

TAPSpace Review

Sallie Chavez gave a power point overview on how to use TAPSpace.

Meeting Close

Dale Cooper thanked everyone for a successful meeting. Meeting adjourned at 5:22pm.

February 29, 2008

Welcome/Announcements

Chair Dale Cooper welcomed everyone to today's meeting.

Introduction of Guest

There is no guest present

How to Work/Write an Issue

Dale Cooper explained how to write an issue. He also explained how to determine the difference between an individual tax issue and an overall taxpayer issue. Nancy Ferree added that when you get potential issues; check the IRS website (IMRS) to see if that same issue is being worked already. Dale went over the Joint Committee Issue Referral Form. He explained the process of writing up a referral and sending it to the Joint Committee. Hank Mosler explained the Joint Committee process before elevating an issue to the IRS. We reviewed the members of the screening subcommittee, Dale Cooper removed himself, and Nancy Ferree was added.

Introduction of New Issues

- Issue 4540-LRA Funds— the issue has been discussed and dropped by consensus. This is not a TAP issue.
- Issue 4550-Free Tax Prep Problem--The committee has decide to make an active issue with Max Scott, Homer Sewell and Dale Cooper with Max as the lead.
- Issue 4551-Clarity of IRS Notices the issue has been discussed and dropped by consensus.
- Issue 4552-Direct Filing of Tax Return with IRS— the issue has been discussed and dropped by consensus.
- Issue 4581 Timing of Notices— the issue has been discussed and dropped by consensus.
- Issue 4584-Availability of Auditor Worksheet— issue discussed and dropped by consensus.
- Issue 4585-In Depth Presentation at IRS Forums— issue discussed and dropped by consensus.
- Issue 4586-More than one Location Handling Same Return— issue discussed and dropped by consensus.
- Issue 4587-Levies issued without Advising POA—issue discussed and made active by consensus. Dale Cooper and Tommy Thompson are working it.
- Issue 4588-Levy Notification— this issue and Issue 4587 is being worked together.
- Issue 4589-Unable to Contact IRS with Number on Notices—the issue was discussed and made active by consensus. Chuck Tice, Nancy Ferree, Patrice Marker and Al Rodriguez volunteered with Al is lead.
- Issue 4591-Tax Credit for Electronically Filed Returns— issue discussed and dropped by consensus.
- Issue 4592-IRS Rep Identify Self When They Contact TP— issue discussed and dropped by consensus.
- Issue 4596 Filing Returns Directly with IRS— issue discussed and dropped by consensus.
- Issue 4598-Reproduce Forms, Information & Instruction in any Language— issue discussed and dropped by consensus. Luis Fuentes is going to attend the next TF&Pubs committee meeting. This will be held March 4, 2008@ 2:00pm EST by telephone conference.
- Issue 4601-Mileage for Volunteers— the issue has been discussed and dropped by consensus.
- Issue 4602-Wait Time on Toll-Free— the issue has been discussed and dropped by consensus.
- Issue 4603-One Time EITC Payment— issue discussed and dropped by consensus.
- Issue 4604-IRS Website— issue discussed and dropped by consensus.
- Issue 4605-Broker Statement Standardization— issue discussed and dropped by consensus.
- Issue 4606-Standardize W-2— issue discussed and dropped by consensus.
- Issue 4607-Employee vs. Subcontractor— issue discussed and dropped by consensus.
- Issue 4608-Exemption for Girlfriend— the issue discussed and dropped by consensus.
- Issue 4610-Availability of IRS Internal Education— issue discussed and dropped by consensus.
- Issue 4612-E-File Provider—Lodging a Complaint—issue discussed and dropped by consensus.

Dale asked that everyone take a look at their calendars tonight to evaluate if we can move the monthly meeting to the third Monday of the month same time to be effective for April's meeting. In addition, to see if the 2nd Monday of the month is acceptable for the screening subcommittee's call.

Review of Active Issues

- Issue 4297 IRS Loses Information Sent—issue closed by consensus, if this issue comes up again we will refer to TAS.
- Issue 4404 Copy of Return—Max Scott, Tommy Thompson, Chuck Tice and Luis Fuentes is working this issue and will have a report at the April's meeting.
- Issue 4550-Free Tax Prep Problem--The committee has decide to make an active issue with Max Scott, Homer Sewell and Dale Cooper with Max as the lead.
- Issue 4587-Levies issued without Advising POA—issue discussed and placed in the parking lot by consensus. Dale Cooper and Tommy Thompson are working it.
- Issue 4588-Levy Notification— this issue and Issue 4587 is being worked together.
- Issue 4589-Unable to Contact IRS with Number on Notices—the issue was discussed and made active by consensus. Chuck Tice, Nancy Ferree, Patrice Marker and Al Rodriguez volunteered with Al is lead.



Review of IRS Responses to Recommendation

- Issue TAP 307-3671—SSN Name Control Mismatch on E-filed Returns—The IRS responded and declined to change their computers, but they are updating revising the instructions. The issue is closed partially accepted by consensus.

Checkbox Issue

- Issue TAP 306-016—Third Party Authorization Expansion—issue discussed, closed rejected by consensus.

This is being picked up as a new issue and Jasponia Florence, Dale Cooper, Tommy Thompson, Lou Kapugi and Al Rodriguez are going to work this issue-Dale is the lead.

Citizen Input

There are no citizens present.

Subcommittee Breakout

The various subcommittees discussed their issues.

March 1, 2008

Welcome/Announcements

Chair Dale Cooper welcomed everyone to today's meeting. The monthly meeting dates have changed to the 3rd Monday of every month beginning May 19, 2008 at 12:30pm EST. The screening subcommittee and subcommittee call will be 2nd Monday of every month beginning May 12, 2008 at 12:30pm EST. The quality review subcommittee will set their date to meet once the is an issue ready to be elevated to the Joint Committee.

Introduction of Guests

Grace Marker, La Mesa California
Robert Styles, Orlando, FL

Outreach

Dale reported that January's outreach was very good. The total was 945 contacts. Please keep up the good work! Sallie Chavez informed the members on what information is required when they complete their outreach events.

TAC Response

- TAC hours of operations—the IRS posted hours of operations and now ensure that it is staffed accordingly
- Delay Issues—the IRS has tried to hire more staff and explain how the number systems work.
- Forms Issues—the IRS has made forms available at the TAC offices now.
- Payment Issues—the IRS has now placed self-service KIOSK in some offices and in the process of getting them in all of them.

Subcommittee Report Out

- Issue 4404-Copy of Tax Return—the subcommittee divided the work and will have a report out on the 18 March 2008
- Issue 4550-Free Tax Prep Problem—the subcommittee agreed that the IRS should present it better. They discovered that there were no hidden parameters and should state all charges up front. The subcommittee will present at the March teleconference.
- Issue 4589- Unable to Contact IRS with Number on Notices—the subcommittee determined that it is very difficult to get into the queue...even when you are in the queue you do not know it. Al will write up results and will have ready at the March teleconference.
- The check box issue is being worked by the subcommittee and will be placed on the April's agenda. Dale is going to speak with Area 4 and try to collaborate with them.



Closing Remarks/Survey/Adjournment

The chair Dale Cooper thanked everyone for coming and stated that it was a real interesting meeting. There was a lot of good input. He reminded all to complete the survey and turn it in. Patrice Marker and Max Scott wanted to bid everyone farewell, because this is their last face-to-face meeting.

The meeting was adjourned at 11:00am.

Next Meeting scheduled for Tuesday March 18, 2008 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus on March 18, 2008.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
February 19, 2008**

Members in Attendance

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

Members Absent

Mary Armstrong
Hank Mosler

DFO present

Rose Browne, DFO

Staff in Attendance

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

Welcome

Chair Dale Cooper welcomed everyone, thanked him or her on his or her outreach efforts, and encourages everyone to continue doing outreach.

Roll Call

Quorum was met.

Introductions of Guests

No guest present

Review of Meeting Minutes December and January

Minutes from December 2007 and January 2008 were approved as written.

Review of Joint Committee

Dale reported that during the joint committee call they spoke about the recruiting efforts. Dale asked if anyone would like to be part of the recruiting efforts. Patrice Marker, Mark Paris, Homer Sewell, Lou Kapugi, Dale Cooper, Max Scott and Rose Browne all volunteered to be apart of the recruitment/interview process.

It was discussed during the joint committee call to try to measure our outreach. Mark Paris stated that tracking the amount of outreach conducted and how many issues come from that outreach was discussed.

Subcommittee Reports

Al Rodriguez and Mary Armstrong will give updates on their issues at the face-to-face meeting.



Agenda for Face-to-Face Meeting

Dale stated that there are still a few open spots on the agenda for the face-to-face meeting. If there is anything that you want to cover please let Dale or Sallie know so that they can put it on the agenda. Once the town hall in Birmingham is complete, we will put together a draft agenda and send it out to everyone.

Dale asked if anyone have any objection to moving the April meeting from the 15th to the 14th at 12:30 due to a conflict with the issue committee face-to-face. No one objected. Sallie will send out an email to everyone to confirm/remind him or her of the change for April.

Outreach

Dale reported that the outreach for January was good. Not everyone participated, and he wants to encourage everyone to try to get some outreach done.

We have approx. 25 issues to work on right now. Dale would like to have those available for the face-to-face meeting. We currently have only two active issues assigned. Dale informed that area 3 have a screening committee. The screening committee looks at the issues before they are brought before the entire committee. Mark Paris is chair of the screening subcommittee. Dale asked everyone to update his or her bio on TAP Space.

Nancy Ferree discussed that during outreach, you will get issues that will border personal or systemic. Just keep in mind that once you have been doing it for a while you will be able to determine which is personal and which is systemic. If you are unsure, just get as much information as possible and write it up and Sallie will sift through them.

Citizen Input

No citizen input.

Meeting Close

Patrice asked if any of the potential issues would be available before the face-to-face. Dale stated that we would try to do what we can about getting some out before the meeting. Nancy Ferree asked to be on the screening committee contact list, so that she will know when the meetings are held. Dale thanked everyone for the attendance. Meeting adjourned at 1:15 pm.

Next Meeting is a Face-to-Face in Orlando Thursday February 28- March 1, 2008.

Certification: the Area 3 Committee approved these minutes by consensus on February 28, 2008.