



2009 Meeting Minutes Area 3

- December 15, 2009
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Taxpayer Advocacy Panel (TAP) Area 3 Committee Meeting Minutes December 15, 2009

Members in Attendance

Justin Axelrod
Miya Burt-Stewart
Dale Cooper
Susan DaCorte
Karie Davis-Nozemack
Luis Fuentes
Herbert Hayes
Randee Head
Louis Kapugi
Susan Lynn
Ebony Moss
Elizabeth Mossad
Mark Paris
Al Rodríguez
Sue Tatum
Tommy Thompson
Chuck Tice

Members Absent

Charles Armstrong

Staff in Attendance

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



Welcome/Announcements

Dale Cooper welcomed everyone to the meeting. He discussed his experience over the past three years. Cooper introduced Rose Browne the Area 3 DFO to the committee.

Introduction of Committee Members

The committee introduced themselves.

Roll Call

Quorum was met.

Introductions of Guests

None present.

Review Meeting Minutes

Meeting minutes from November were approved by consensus.

Discuss concepts of teamwork and consensus

Nancy Ferree discussed and gave the definition of consensus.

Cooper discussed teamwork and how to work in subcommittees. He also expressed to each of the new members, if you don't know please ask, there are people who can answer your questions.

Role of DFO, TAP Manager and TAP Staff

Rose Browne discussed the role of the DFO (Designated Federal Official). She welcomed the new members and apologized to the seasoned members for not being as active this summer. Browne explained her role is to ensure that the committee follows the Federal guidelines. She also discussed partnering to do outreach.

Ferree discussed the roles of the TAP Manager and her staff. She reassured the panel members that the staff is available for any questions or problems that you may have. Ferree also let the members know that if life happens, just communicate with the staff.

Joint Committee Call/Area 3 Assessment

Cooper discussed the SWOT analysis. Susan DaCorte explained that the Joint Committee wants to have a strategic plan. Mark Paris said the process began two years ago. The goal is to set basic goals and develop guidelines. The problem is there is no consistency. Karie Davis-Nozemack asked if Area 3 have a strategic plan. Cooper said no, he just want to look at some issues within the area that are going well and things that need improvement. Cooper mentioned that outreach, communication and not trying new things are weaknesses.

Mentoring Process

Cooper said that Area 3 does not have a mentoring process. Cooper said that mentoring is a good thing. If Area 3 wants to develop a mentoring process, Cooper suggests that the new Chair look at the guidelines and discuss in the January meeting.

Review New and Parking Lot Issues

Issue 4635, Expand Third Party Authorization Term—The committee reviewed issue. IMRS has rejected this issue again as they did the original TAP recommendation. The IRS did not understand the recommendation. Area 7 also has an interest in this issue (Sabby Jonathan). The committee wants to keep this into the parking lot until they can find a resolution.

Issue 5499, Phone # on Notice 3172 not correct—Committee decided to work this issue. Susan Lynn will head the committee. Herb Hayes and Tommy Thompson agreed to be on the subcommittee.



Issue 5839, Form for Change of Business Name—There is no standard way to change a company’s business name with the IRS. The committee agreed to work this issue. Miya Burt-Stewart, Eboni Moss and Susan Lynn will make up the subcommittee. Burt-Stewart will head the committee.

Issue #5849, Erroneous Information from IRS Employee—There is no process for reporting an IRS employee who gives erroneous information. The committee discussed this issue and are trying to come up with a way to communication the issue to the IRS with sounding critical. The committee decided to work this issue. The subcommittee will consist of Liz Mossad, Sue Tatum, Burt-Stewart and Justin Axelrod. Mossad is the head of the subcommittee.

Issue 5860, Practitioner Priority Hotline—Wait Time is Long—The submitter said she called the Practitioner Priority Hotline and the out-going message said there would be a 15 minute wait. The caller said this is the longest it has ever been. Other days, she has waited 5 to 8 minutes and even during filing season, it has not been that bad. The committee reviewed this issue and decided by consensus to drop the issue.

Issue 5896, Deceased Taxpayer Information—The submitter said the correspondence ask for assistance in updating IRS records pertaining to an address. The taxpayer receiving the notice is deceased. The letter was mailed to the deceased taxpayer’s son’s address. The reply portion of the IRS letter does not indicate how you should reply when the taxpayer is deceased. The committee decided by consensus to work the issue. Thompson, Luis Fuentes, Lynn and Karie Davis-Nozemack has agreed to be on the subcommittee with Lynn as the lead.

Issue 5898, Flexible Spending Account—The issue is using, Flexible Spending Account money to pay for the care of someone who they are not claiming as a dependent for exemption purposes. The committee agrees by consensus to place in parking lot.

Issue 5899, Virtual World Good—There is no guidance for Virtual World Goods. The committee agreed by consensus to work this issue. Axelrod will head the committee with Randee Head and Mossad.

Issue 5909, Audit for Non-Receipt of Documents—Submitter stated the IRS did not make an effort to notify taxpayer of their request for additional documentation. Taxpayer is now going through a whole audit and having his claims denied because he did not respond to the letter requesting additional documentation. The committee agreed by consensus to drop this issue.

Set-up New Subcommittee

The Quality Review Subcommittee consists of Davis-Nozemack, Sue Tatum and Eboni Moss Susan DaCorte. Moss is the lead.

The Screening Committee consists of Axelrod, Mossad, Thompson, Kapugi and Lynn the Vice Chair is the lead.

Outreach

Chavez discussed with the committee what outreach is, she stated that outreach is reported on a monthly basis. She explained that she will send out an outreach form for them to complete and return. Chavez informed the new members that she will be doing a press release early next year and she will be asking for a quote from them.

Chavez made list of outreach opportunities for each member in the committee to get him or her started on outreach.

Discuss Conference Call/Face to face Meeting dates

The committee agreed by consensus to hold the Area teleconference on the 2nd Monday of every month at 2:30pm EST beginning February 8, 2010. In October the meeting will be the third Monday



due to a holiday on the second Monday. The screening committee is the 1st Monday at 2:30pm EST beginning February 2010. The committee also agreed to cancel the meeting in January 2010.

The committee agreed by consensus to hold their face-to-face 19-21, May 2010.

Elections

Lou Kapugi was elected Chair and Susan Lynn was elected for Vice Chair.

Meeting Close

Kapugi closed the meeting and thanked everyone for attending and their vote of confidence.

Next Meeting is a teleconference February 8, 2010, 2:30pm EST.

Certification: the Area 3 Committee approved these minutes, by consensus on February 8, 2010.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
November 9, 2009**

Members in Attendance

Justin Axelrod
Dale Cooper
Susan DaCorte
Jasponia Florence
Luis Fuentes
Louis Kapugi
Susan Lynn
Al Rodríguez
Tommy Thompson
Chuck Tice

Members Absent

Charles Armstrong
Ranee Head
Mark Paris

Staff in Attendance

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

Welcome/Announcements

Dale Cooper welcomed everyone to the call. He mentioned that enjoyed being chair for the last two years and will see everyone in December. He challenged someone to step-up and run for Chair of the committee.

Shawn Collins thanked everyone on Area 3 to the panel members for the work they do for the TAP Program. She gave a special thanks to the retiring panel members, Dale Cooper, Mark Paris, Al Rodriguez and Chuck Tice. Collins stated they made a tremendous contribution to the program and always stepped up and did whatever was asked of them. She also mentioned that although they are retiring, they can still call in and be members of the public and do outreach.

Roll Call

Quorum was met.

Introductions of Guests

Verdina Bingham
Katherine Boyette
Winifred Browne
Kirk Chartier
Ebony Moss
Elizabeth Mossad
Sue Tatum
Carin Wieters
Dean Elliot

Review Meeting Minutes

Meeting minutes from October were approved by consensus.



Review of Joint Committee Call

Tommy Thompson recapped the Joint Committee Meeting. He said there were 30 members on the call. They elevated seven issues to the IRS. They are on TAP Space if anyone wants to see which ones they were. Area 3 had two issues elevated. The TAC Issue committee transferred Issue 8109 B and elevated to the IRS. Steve Berkey gave an update of recruitment. There were 25 approved by the Commissioner and we are just waiting on the Treasury.

Active Issues

Issue 5831 Reject of Return with married last name—Cooper stated that the subcommittee has completed the work on this issue and it is ready. Cooper motioned that the issue be sent to Area 3 Quality Review. It was seconded and the committee agreed by consensus.

Issue 5646 Telephone Number on International Notices—Cooper reported this issue has to do with putting the correct toll-free # for international notices. Based on the research there is no toll-free number to call for international callers. The number is a 215 number and not a toll-free. The recommendation is to drop the issue since it is not a systemic issue. The committee agreed by consensus.

New Issues

Issue 5839 Form for Change of Business Name— There should be a form to show a change of name for a business entity. The IRS.GOV website says to send a letter to the site where you “filed” your return OR to mark the name change box on the tax return you are “filing”. NOTE: my office has always just sent a letter to the IRS where the return will be filed – really hasn’t happened too much.

The Screening Committee reviewed this issue. They recommend holding this issue in the Parking Lot until the December meeting.

Issue 5847 Estimated Tax Payments— There are special people such as Fisherman/Farmers and seasonal workers who have special consideration for paying estimated taxes. During these hard economic times, why not have a special group for commission based or commission + salary/wage, such as real estate agents, car salesmen, etc. where the individual pays estimated tax only on money earned during that period, instead of paying an average based on last years earnings.

Screening Committee reviewed this issue. They concluded that a taxpayer can always file a Form 2210 with the return to have estimated penalties abated. They recommend dropping this issue.

Issue 5848 Form 8300— The submitter was reading the minutes from 2/7/07. You were going to look into electronic filing of Form 8300. Has it moved forward since 2007? I am a consultant, doing independent Form 8300 reviews for auto dealers. I tell them to file through postal mail, certified. It would be lovely to be able to electronically file. Please send me any update on this. Thank you.

Screening Committee reviewed this issue. They advised them of the actions from the previously submitted recommendation. This is a low volume form. They recommend that the recommendation and the response from the IRS be sent to the taxpayer and the issue be dropped.

Issue 5849 Erroneous Information from IRS Employees— There should be a way to report erroneous information received from an IRS agent so the employee can be properly trained to give the correct answer.

Contacting the IRS can result in getting erroneous information from an IRS employee. Due to the complex nature of the tax code, it is understandable that IRS employees are not going to understand everything they are trying to help taxpayers with and will give out incorrect information.



The Screening Committee reviewed this issue. They have discussed this issue in the past. It is a situation where an employee continually is giving the wrong advice. IRS employees do get on going training. They want to know if there is a process and, if there is, how does it work. There is a concern or issue here. They want to know how this is addressed. The screening committee recommends placing this in the parking lot until the December meeting.

The committee agreed on all recommendations by consensus.

Issue 5499—Phone # on Notice 3172 Not Correct— submitter spoke with an employee and she indicated that her Department was not in fact handling this case and told the submitter to call 800-829-7650 800-829-7650 . The submitter talked her into transferring them to that number.

Cooper stated we would keep in the parking lot until we find out if this issue can be referred to SAMS. Nancy Ferree will check with SAMS to see if they have similar issues, if so we will add ours, and if not we will work it in the Area.

Outreach

Donna Powers reported there were 48 outreaches with a total audience of 699.

Citizen Input

No input.

Meeting Close

Cooper closed the meeting and thanked everyone for attending and their efforts on outreach and issues.

Next Meeting is a Face to Face in Washington, DC December 15, 2009, 10:00am EST.

Certification: the Area 3 Committee approved these minutes, by consensus on 12/15/2009



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
October 19, 2009**

Members in Attendance

Justin Axelrod
Dale Cooper
Jaspciona Florence
Luis Fuentes
Louis Kapugi
Susan Lynn
Al Rodríguez
Tommy Thompson
Chuck Tice

Members Absent

Charles Armstrong
Susan DaCorte
Ranee Head
Mark Paris

DFO present

Rose Brown

Staff in Attendance

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

Welcome/Announcements

Dale Cooper welcomed everyone to the call and explained the process to the guest on the call.

Roll Call

Quorum was met.

Introductions of Guests

Verdina Bingham
Katherine Boyette
Winifred Browne
Kirk Chartier
Dean Elliott
Eboni Moss
Elizabeth Mossad
Carin Wieters
Lina Wongshue

Review Meeting Minutes

Meeting minutes from September were approved by consensus.

Review of Joint Committee Call

Tommy Thompson recapped the Joint Committee Meeting. He stated that they discussed the Annual Meeting being held in December at the Capital Hilton. They also discussed the recruitment update.



There were a couple of issues elevated. Ken Wright, Sabby Jonathon, Charles Davidson and Dean Conder met with the IRS Commissioner and Nina Olson the National Taxpayer Advocate (NTA) last month. They also discussed the Quality Review Process. Thompson also informed that today October 19, is the last day to vote for TAP Chair and Vice Chair.

New Issues

Issue 5690– Single Digest for all IRS Updates— Practitioners are signed up on several email accounts. They receive several emails on the same issue. It would be better to have a single digest with all the updates for the day, week or month categorized. Therefore, a practitioner could select the information they need.

The Screening Committee reviewed this issue. Lou Kapugi said he spoke with this individual again and she said she wants a list of notices. It was discussed and decided it is not practical to have this. She can sign up for those email alerts that she wants and delete the ones she does not. Screening Committee recommends dropping this issue.

Cooper explained the screening committee process to the guest on the line.

Issue 5693 – Schedule K-1— Problem with the K-1. The K- 1 is an obviously confusing form, but the real problem is that it is standard in NO WAY. Therefore, you must have the instructions from each individual provider to process and most times, the clients fail to provide this information (as NO other form for the average taxpayer requires the tax preparer to have a separate instruction sheet). It should simply be standardized.

Screening Committee reviewed this issue. They feel the K-1 is a very standard form and does not need to be revised. They recommend dropping this issue.

Issue 5831 – Reject of return with married last name— IRS rejects returns when client is married name does not match IRS records.

Screening Committee reviewed this issue. Area 3 has elevated this issue in the past and determined it cannot be resolve. Any issues pertaining to this should be elevated to the Taxpayer Advocate Service.

Susan Lynn disagrees with dropping this issue. After Lynn explained, her reasons for not wanting to drop the issue the committee agreed to make this issue active and set up a subcommittee consisting of Lynn, Thompson and Justin Axelrod with Lynn as the Lead.

The committee agreed on all recommendations by consensus.

Parking Lot Issues

Issue 4635—Expanding Third Party Authorization— Taxpayer who file their returns with an extension or file later than the due date do not get the benefit of the checkbox because it expires one year from the due date of the return (April 14 of the following year).

Screening Committee reviewed all Parking Lot Issues. Chair (Dale Cooper) sent this issue through IRMS in March 2009. IRS responded with the same answer as the committee received. He recommends dropping the issue as the IRS will not address it. He also suggests raising the issue again next year as Area 7 (Sabby Jonathan) also has an interest in this issue. The committee agreed by consensus to leave in the parking lot.

Issue 4979—Form 8288/AB— The FIRPTA, ITIN and 8288 Departments do not know what the other is doing. The 8288 A/B needs to be revamped--its being filled out wrong and money accompanying



the forms is not being applied to the taxpayer and it's holding up the 1040 NR filer getting their refunds.

Screening Committee reviewed all Parking Lot Issue. This issue is similar to the one that Area 3 just transferred to TF&P. It should be combined with Issue 5036.

The committee agreed to remove from the parking lot by consensus.

Issue 5499—Phone # on Notice 3172 Not Correct—), submitter spoke with an employee and she indicated that her Department was not in fact handling this case and told me to call 800-829-7650. I talked her into transferring me to that number.

Screening Committee reviewed all Parking Lot Issues. Analyst has tried to get a copy of the letter sent to the practitioner with the incorrect telephone number (IRS copies of letters do not contain telephone number – they are input when the letter is issued). The practitioner cannot provide a copy of this letter. In addition, the issue about the contact person on the notice has been addressed in the past. This contact person is usually the head of the division and is NOT the person who is working on the account. The Screening Committee recommends dropping this issue.

Issue 5646—Telephone Number on International Notices— Tax professional in British Columbia is not able to use the 1-800-829-1040 number for his clients. All US taxpayer living in BC and receiving IRS notices must use local long distance. Please remove the 1-800-829-1040 reference the notices for these taxpayers.

Screening Committee reviewed all issues in Parking Lot. With the information received on this issue, it appears there is a need for this to be addressed. They recommend working this issue. It should be assigned to a subcommittee for further work.

The committee agreed by consensus to work this issue. The subcommittee will consist of Kapugi, Fuentes and Jasponia Florence. Kapugi is the lead.

SWOT (Strengths, Weaknesses, Opportunities and Threats) Analysis

Cooper discussed the SWOT (Strengths, Weaknesses, Opportunity and Threats) Analysis. He stated that Susan DaCorte sent out the SWOT analysis. Cooper explained that the SWOT is an assessment of the Area. He feels this is a very good exercise; if it did not get out to everyone, he will forward it to everyone tomorrow 10-20-2009. This will be on the agenda for December, because it is good to discuss face-to-face.

Outreach

Donna reported there were 38 outreaches during September reaching a total of total audience of 392 people. This was a little less than normal but there were a couple of issues to come from outreaches. Powers would like to spotlight a special outreach this month and talked about TAP during their interview. She encouraged everyone to continue to do outreaches and this is not the time to drop the ball.

Citizen Input

None



Meeting Close

Cooper closed the meeting and thanked everyone for attending.

Next Meeting is a teleconference November 9, 2009, 12:30pm EST.

Certification: the Area 3 Committee approved these minutes, by consensus on November 9, 2009.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
September 14, 2009**

Members in Attendance

Justin Axelrod
Dale Cooper
Susan DaCorte
Jasponia Florence
Luis Fuentes
Randee Head
Louis Kapugi
Susan Lynn
Mark Paris
Al Rodríguez
Tommy Thompson
Chuck Tice

Members Absent

Charles Armstrong

DFO present

Patricia Murray, acting DFO

Staff in Attendance

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

Welcome/Announcements

Roll Call

Quorum was met.

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Introductions of Guests

None

Review Meeting Minutes

Meeting minutes from August were approved by consensus.

Review of Joint Committee Call

Tommy Thompson recapped the Joint Committee Meeting. He said 10 issues were worked, discussed quality review for Joint Committee, elections for Chair and Vice Chair. It will occur in October/November. There will be a conference call to meet the candidates and the committee will get an email to vote.

The TAP will not be participating in the TAC survey,

Recruiting was discussed and a lot of planning for the Annual meeting occurred.



Cooper said the other topic discussed was the Joint Committee Quality Review Team. Chuck Tice is currently a member, but this is his third year. Lou Kapugi has volunteered to offer his time. Chuck Tice or Mark Paris will send a copy of the Quality Review checklist to everyone.

Subcommittee Reports

- Issue 4977— Procedures to Deactivate ITIN —Susan Lynn stated the issue is ready to be elevated to Joint Committee. She recommends this issue be elevated.
- Issue 5036—Form 8288-B Requirement of TIN— Lynn said that Forms 8288B, 8288C, and 8288A are all related. She has written the issue up and sent it to Sallie Chavez. She also recommends this issue be forwarded to Tax Forms and Pubs. Did she send it to Forms and Pubs already or is she recommending it be sent forward?
- Issue 5498 – Phone Prompt Doesn't have Proper Options— Susan DaCorte said the issue is ready to be elevated to Joint Committee. She recommends this issue be elevated.

The committee agreed by consensus to all recommendations above.

New Issues

- **Issue 5646 – Telephone Number on International Notices**—All US taxpayer living in British Columbia and receiving IRS notices must use local long distance. Please remove the 1-800-829-1040 1-800-829-1040 reference the notices for these taxpayers.

Screening Committee reviewed this issue. They would like to know if this international number is put on notices (since we can't get a copy of the notice from the submitter). They recommend putting this in the parking lot until this can be determined.

Al Rodriguez stated that he is currently dealing with a client overseas and he has a toll-free number on his notices. Sallie Chavez asked Rodriguez to send her a copy of the notice with the toll-free number because she hasn't had success finding one.

- **Issue 5680 – Special Department for Seniors**— Seniors have different types of issues. The taxpayer would like to request a department just for seniors such as a "Senior Problem Line" (specialist).

Screening Committee reviewed this issue. If there were, a department of specialists for seniors there would have to be a department of specialists for many different groups. The Screening Committee did not feel there was anything that could be done on this issue. They recommend dropping the issue.

- **Issue 5681 – Instructions on Forms Tailored for Seniors**— The IRS should have better instructions on forms that are tailored to seniors.

Screening Committee reviewed this issue. There are publications for seniors such as the Pub 554 (Tax Guide for Seniors). The IRS website has a list of pubs for older Americans. They do not feel this is something that could be worked here. They recommend dropping this issue.

- **Issue 5686 – License for Enrolled Agents (EA) is Different than Licenses for Other Preparers**— The license for EA is different from license for other preparers.

Screening Committee reviewed this issue. There is currently no licensing requirement for other preparers. CPAs and EAs have a license process. They recommend dropping this issue.



Cooper said that one of the hottest issues in front of the IRS right now is licensing practitioners. This is high on Commissioner Schulman's priority list.

- **Issue 5689 – Recourse for IRS Employees for Being Unprofessional—** Taxpayer asks if there is recourse for IRS employees who unfairly treat taxpayers or practitioners in an unprofessional manner.

Screening Committee discussed issue. They would like to have some way to report a person for either unprofessional behavior or giving wrong information. They feel this issue has merit, but recommended dropping the issue.

- **Issue 5690 – Single Digest for all IRS Updates—** A practitioner said it would be better to have a single digest with all the updates for the day, week or month categorized. Therefore, a practitioner could select the information they need.

Screening Committee reviewed this issue. They would like to know what emails this person receives to know what they need to recommend be stopped. One member of the committee says she receives the alert and she likes to get them so she doesn't have to search for them. Lou Kapugi said he would contact the submitter and get more detail.

Cooper said that if you sign up for the emails you will get them and it is the person's responsibility to delete what they don't want.

They recommend rolling this issue over to next month until Kapugi can get more detail from submitter.

- **Issue 5691 – Taxpayers over 90 Exempt from Taxes—** Taxpayers over 90 years old should not have to pay taxes.

Screening Committee reviewed this issue. They agree it is legislative and recommend dropping the issue.

- **Issue 5696 – Allow Additional 6 Month Extension for Special Situations—** Person working as (Medical) contractor with military in Iraq home 1 week in August then back to Iraq until 2/10. Extension expires 10/15/09. An additional 6-month extension for specific situations.

Screening Committee reviewed this issue. They agree there is a process in place for this. They recommend dropping the issue.

- **Issue 5698 – File Form 1040X Electronically—** Be able to e-file Form 1040X. It is more convenient for tax preparer, paper reduction and so forth. As a practitioner, I understand, there might be some restrictions.

Screening Committee discussed this issue. They agree there are too many attachments and variables to be able to submit the Form 1040X electronically. They recommend dropping this issue.

Cooper asked a letter to the submitter be sent informing them this issue is currently being worked in TAP.

The committee agreed on all recommendations by consensus.



SWOT (Strengths, Weaknesses, Opportunities and Threats) Analysis

Cooper discussed the SWOT (Strengths, Weaknesses, Opportunity and Threats) Analysis. He said that each area should have this done before the Annual Meeting. Cooper will work with Susan DaCorte to ensure something is put out by the first week in October.

Outreach

Donna reported that there were eight outreaches with a total audience of 21. The highlight of the month was the Orlando Tax Forum attended by Justin Axelrod, Lou Kapugi, Sallie Chavez and Marianne Ayala. There were 19 issues received from the event.

Citizen Input

None

Meeting Close

Cooper closed the meeting and thanked everyone for attending. He also reminded everyone about the SWOT analysis information in to him.

Next Meeting is a teleconference October 19, 2009, 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus on October 19, 2009.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
August 17, 2009**

Members in Attendance

Charles Armstrong
Justin Axelrod
Susan DaCorte
Jasponia Florence
Luis Fuentes
Randee Head
Louis Kapugi
Susan Lynn
Al Rodríguez
Chuck Tice

Members Absent

Dale Cooper
Mark Paris
Tommy Thompson

DFO present

Sabrina Gray, acting DFO

Staff in Attendance

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

Welcome/Announcements

Lou Kapugi welcomed everyone to the meeting and thanked everyone for taking the time to join the call.

Kapugi asked Anita to take roll.

Roll Call

Quorum was met.

Introductions of Guests

Mark Scheckner

Review Meeting Minutes

Meeting minutes from June and July were approved by consensus.

Review of Joint Committee Call

There was no review of the Joint Committee Call.

Subcommittee Reports

- Issue 4977— Procedures to Deactivate ITIN —Susan Lynn stated that she has written-up the issue and now she is waiting on Mark Paris to help her with some of the background work.



After receiving Mark's comments, she will email it to Louis Kapugi and Dale Cooper for them to review before presenting before the entire committee.

- Issue 5036—Form 8288-B Requirement of TIN— Lynn believes this is outside the scope of TAP. She said that there is a conflict between three different IRS forms, not just the 8288-B. She believes that this is going to take more time than she and Justin can put into it. She thinks the issue should be turned over to SAMS. Sallie will schedule a subcommittee call to discuss this issue further.
- Issue 5491 – Return Processing Error—Kapugi reported that after reviewing the issue, it seems to be an isolated incident. He stated that the IRS has a system in place and this doesn't happen often. **The committee agreed to drop this issue by consensus.**
- Issue 5498 – Phone Prompt Doesn't has Proper Options— Susan DaCorte was not available on the call at this time. Analyst Sallie Chavez reported for her that it is just about ready and will be submitted next meeting.

New Issues

Issue 5497—Credit Report Score Held up by IRS—The taxpayer owed back taxes and cleared his account. He doesn't want his credit report to reflect this for the next seven years. The committee recommends dropping this issue because the IRS has no influence to change your credit report unless they made a mistake. **The committee agreed to drop this issue by consensus.**

Issue 5610—Processing Time for Form 1040X—Processing of Forms 1040X is exceeding the normal processing timeframe of 8-12 weeks. The screening committee recommends not working this issue because it sounds like a miscommunication. Whenever an amended return is processed, you have to include any additional forms that are pertinent to the change. The committee agreed to drop this issue by consensus.

Issue 5629—Estimated Tax Payments—Form 2210— Taxpayer said they pay estimated taxes. They use TurboTax and each year they complete a Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts, because they get the bulk of their income in the last quarter. Each year, for the past four years, they get a notice from the IRS that they owe penalty and interest and they might consider filing Form 2210. There was plenty discussion regarding this issue, but the committee determined that this is a Turbo Tax problem. The IRS can't do anything to fix it. The committee agreed to drop this issue by consensus.

Outreach

Kapugi stated that the Orlando Tax Forum was a tremendous success in his opinion. Donna Powers reported that Area 3 had 42 outreaches that reached 318 people. July was a good month.

Citizen Input

Mark Scheckner mentioned that he is interested in what TAP does.

Meeting Close

Kapugi made comments to the panel. He spoke about working as a team and everyone doing their part. He suggests that everyone to look at themselves and evaluate their commitment to the TAP. He also said to call if anyone has any issues with anything.

Kaupugi closed the meeting by thanking everyone for participating.

Meeting adjourned at 1:05pm.

Next Meeting is a teleconference September 14, 2009, 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus on September 14, 2009



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
July 13, 2009**

Members in Attendance

Justin Axelrod
Dale Cooper
Susan DaCorte
Jasponia Florence
Randee Head
Louis Kapugi
Susan Lynn
Mark Paris
Al Rodríguez
Tommy Thompson
Chuck Tice

Members Absent

Charles Armstrong
Luis Fuentes

DFO present

Nancy Ferree, acting DFO

Staff in Attendance

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

Welcome/Announcements

Dale Cooper welcomed everyone to the meeting and also thanked everyone for taking the time to join the call.

Dale Cooper asked Anita to take roll.

Roll Call

Quorum was met.

Introductions of Guests

Deidra Jackson, alternate panel member from Louisiana

Review Meeting Minutes

Meeting minutes from March and April were approved by consensus.

Review of Joint Committee Call

Tommy Thompson mentioned that on the Joint Committee call, Charles Davidson gave his chair report and stated that recruitment is going well. There was good outreach for the previous month; there was an article in the Sacramento Times with a readership of approx.700,000. Sabby Jonathon had a couple of articles in the Palm Springs Dessert with a readership of 50,000 plus. Davidson also reported on the upcoming meeting with the Commissioner to discuss a couple of issues. The Annual Meeting is going to be held December 14-18 at the Capitol Hilton in Washington, DC.



There was one elevated issue out of Area 1 dealing with the lack of deposit coupons for payroll taxes.

Subcommittee Reports

- Issue 4977— Procedures to Deactivate ITIN —Susan Lynn stated that she hasn't changed anything since the Face to Face. She is waiting on Sallie Chavez to research a statistic. Once she gets the stats, she will write the issue up.
- Issue 5036—Form 8288-B Requirement of TIN— Lynn reported that this is not completed. She stated that it might be completed by September. Nancy informed Lynn that Donna volunteered to help with any research that needs doing.
- Issue 4708—Free file—Fee for Service—Al Rodriguez stated that he looked at the Free File Site, ExpressTaxReturn.com. He could find that under the IRS free filing providers. He stated that it logs you onto other free file sites. Al looked at three different sites. Al recommends dropping this issue because the site that the taxpayer logged into is not an approved IRS site. He also stated that the sites he did look at tell you up front if they will charge for printing or not. Dale stated that if this website is not a free file service then he feels we do not have an issue. The committee agreed by consensus to drop this issue. Dale asked Sallie to contact taxpayer to inform him that this is not an issue for us to work, because it is not a free file site.
- Issue 5394 – Unsolicited Email from Free Filing Company—Randee Head reported that this was not a matter for the IRS. There is a warning/disclaimer and it is not systemic. Head and subcommittee recommend dropping this issue because there is not an issue. The committee agreed by consensus.
- Issue 5461 – Revised Form W-4—Chuck Tice reported the only way to change this, would be to place the forms up front and any instruction underneath. Tommy Thompson said he did not think the form can be changed. He agreed that the form is confusing, but don't feel there is nothing can be done to correct. The subcommittee recommends dropping the issue. The committee agreed by consensus.
- Issue 5491 – Return Processing Error—Justin Axelrod stated that nothing has been done on that issue. Dale asked Sallie to remove the 6/4 and the 6/5 comments. Axelrod and Lynn will look at this issue and see if it is worth working, and give feedback in September. Lynn asked to be removed from this issue because she is currently overburdened. Lou Kapugi, Randee Head, Justin Axelrod and Tommy Thompson have volunteered to work this issue with Kapugi as the lead.
- Issue 5498 – Phone Prompt Doesn't have Proper Options—Susan DaCorte reported that it is in the final stages and she and Charles will have it written up and presented at the August meeting.

Dale stated that any new issues that come in would be handled by the screening committee the first part of August. Cooper also stated that the committee should try to make sure that everyone is assigned to an issue at the August meeting. He also said that there should be no more than 3 or 4 active issues.

Response—Issue 4930

Cooper said the issue was written-up and forwarded to the IRS. The IRS responded (Cedric Swan) and the interesting part about this is that everything we said was directly on point with what the IRS plans on doing. IRS agreed 100%. The bottom line, this is a funding issue and unfortunately, they can't give a period on when the changes will be implemented. The response is posted to TAP Space where everyone can read it. The committee agreed by consensus that the closing status is Closed-Proposal Accepted.

Outreach

Donna reported that there were 38 total outreached by six panel members. The target audience was approx. 15,208. Fifteen Thousand came from an internet article and several presentations at colleges.



Cooper mentioned that last year TAP/LTA had a booth at the Southeastern Accounting Show in Atlanta, GA. He said that the IRS does have a booth this year as well and they are in the process of recruiting someone to speak about the tax portion of the program. Cooper sent an email to Shawn Collins to invite Nina Olson to speak. He is still waiting on a response. He feels that would be a good outreach for Area 3.

Citizen Input

None

Meeting Close

Cooper said that he appreciated everyone's input and look forward to speaking to everyone in August. The meeting has been moved up to the 17th, same time, same number.

Meeting adjourned at 1:00pm.

Next Meeting is a teleconference August 17, 2009, 12:30pm EST.

Certification: the Area 3 Committee approved these minutes by consensus on August, 17 2009.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee Face to Face
Meeting Minutes
June 4-5, 2009**

Members in Attendance

Charles Armstrong
Justin Axelrod
Dale Cooper
Susan DaCorte
Jasponia Florence
Luis Fuentes
Randee Head
Louis Kapugi
Susan Lynn
Mark Paris
Al Rodriguez
Tommy Thompson
Chuck Tice

Alternates in Attendance

Karie Davis-Nozemack

DFO Present

Nancy Ferree, Acting DFO

Staff in Attendance

Nancy, Ferree, TAP Program Manager
Sallie Chavez, TAP Program Analyst
Donna Powers, TAP Program Analyst

Thursday, June 4, 2009

Welcome/Announcements

Dale Cooper welcomed everyone to the meeting. He informed everyone that Rose Browne, the LTA and DFO and Sabrina Gray, the acting LTA will also not be attending. Nancy Ferree will be the acting DFO. Dale discussed the agenda and some of the guests who will be attending the meeting over the next two days.

Dale went around the room and had everyone introduce themselves.

Randee Head discussed the issue of the domain name of Taxpayer Advocacy Panel. Apparently, it is available. The chairman advised to seek permission from the government.

Susan Slack resigned, and that leaves an opening in Georgia.

Five people on the Area 3 committee are Issue Committee chairmen.

Area 3 is also being represented in the Joint Committee. These two facts speak very highly of the caliber of people in this area. Dale encouraged all to participate in the issue and Joint committees. He described the JC as a very interesting committee.



Dale discussed the personal impact that life has on the volunteers in TAP. He encouraged everyone to let he or Sallie know if there is anything going on in their personal lives that is affecting their time on the TAP.

Introduction of Panel

Each member introduced themselves. Quorum was met.

Round Robin of Panel – Expectations of TAP Membership

Dale discussed the item he sent out regarding the expectations of membership.

He addressed issues, especially with the new members, on how the meetings usually run, what is discussed, and worked on during the face to face meeting time. Dale indicated he especially likes the way the face to face meetings are held – it is a good forum for learning to work and write up issues, and overall a good experience. He opened up the meeting for comments about what the committee expected from this meeting and their TAP experience.

Items such as elections of committee chair, mentors for new members, reading annual report and handouts, TAPSpace problems, conference calling procedures, subcommittees meetings using Skype, writing up issues, quorum not being met, working with the local Taxpayer Advocate and time management issues.

The discussion was helpful for all.

Review Meeting Minutes

Meeting minutes were approved with one correction.

National Office Report

Nancy Ferree, who is representing Shawn Collins, gave the national office report. Recruiting has begun and the interviews will begin next week.

December 14 – 18 are the dates for the annual meeting at the Hilton Capitol Hotel in Washington, DC. TAP employees are working on the agendas. There will be chair training during the annual meeting. New panel members will have orientation Monday morning. Social events were discussed. Panel members are to email Donna their preferences. Tours for significant others during the day are also being considered.

The annual report is being worked on and finalized.

Travel Vouchers – Sallie will pass these out so that they can be finished during the meetings and the Anita can finalize them quickly once she receives them.

We will be saying goodbye to Chuck, Mark, Dale and Al – this will be the last face to face meeting.

Interviews were discussed – scheduling and ranking information.

There was some issue discussing the mentors being able to contact the new members.

Joint Committee Report

Joint committee met. Recruitment was discussed and Nancy brought everyone up to date.

A meeting is scheduled with the Commissioner in August or September for some of the TAP members to discuss the TAP and possibly the slowness of the IRS to implement the new issues.

Outreach was discussed – and especially the FaceBook blog Justin has created.



EITC

Dale introduced Verlinda Paul, who is the Director of EITC, based in Atlanta. TAP is very involved with the EITC. She discussed issues involved with the EITC program and how there are trying to make sure everyone who is eligible for EITC will get the EITC. She discussed the Advanced Earned Income Tax Credit which many do not know about. They are using many different organizations to spread the news about EITC including community partnerships and large employers. Many states are encouraging their citizens to claim the credit.

She also discussed the people who claim the credit and are not eligible for it. They are working with organizations to make sure those who are entitled to the credit get it.

There were many questions and the committee appreciated the presentation.

Issue 4977 – Procedures to Deactivate ITIN

Susan Lynn presented information on this issue which involves foreign taxpayers. The problem is when a person receives a SSN, the ITIN should be deactivated. A lot of people don't realize that when they receive the SSN, they should report their income under the SSN. Some income is reported under the ITIN, some under the SSN. Some people never qualify for a SSN. On the IRS website, there is no information on how to deactivate the ITIN. It is a problem because it results in an underreporting issue.

Susan discussed referring this to the joint committee as an elevated issue. She would like discussion on the proposed solution.

One recommendation was to add modified instructions to the irs.org. website. The panel could make a recommendation to change the publication. Another idea would be to revoke the ITIN after a certain period of time. By the next teleconference, the subcommittee should be ready to make suggestions on how to write the referral form.

Issue 4860 – Return Telephone Calls

Discussion of the subcommittee report on this issue. Recommendation was made to drop this issue by subcommittee chair. The committee agreed by consensus to drop this issue.

Issue 5338 – Online Site to Retrieve Prior Years Returns – Recommendation to drop this issue by Chuck. There is already a procedure in place. The committee agreed by consensus to drop this issue.

New Issue Review

Issue 5351 – Allow Appointments in TAC Office

TP called IRS, and got an answering machine. Recommendation was to make appointments with service. The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

Issue 5352 – Questions Practitioners ask Taxpayers to Qualify for EITC

Under due diligence rules, these questions fall under the role for the practitioner. The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

Issue 5374 – Form 1099 Standardization

IRS does not mandate the way the IRS. The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

Issue 5394 – Unsolicited Email from Free Filing Company

Committee will take this issue and work it.



Issue 5401 – VITA Program Advertising

This was on VITA issues and SPEC radar. The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

Issue 5461- Revise Form W-4

Committee will take this issue and work it.

Issue 5462 – Delay in Advising Taxpayer of Missing Information

The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

Issue 5463 – Form 8889 (Health Savings Account)

Combine with 5340 (Forms and Pubs)

Issue 5464 – Availability of Forms on January 1

The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

Issue 5465- - E-filing Form 1040X

The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

Issue 5466 – Form 1040X Processing

The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

Issue 5467 – Guidelines for Work Clothes

The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

Issue 5468 – Estimated Tax Payment on IRS Website

The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

Issue 5491 – Return Processing Error

Committee will take this issue and do more research and work.

Issue 5492 – Fax Number Change

Analyst attempted to contact Practitioner, but could not make contact. The Form 2848 is correct. The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

Issue 5498 – Phone Prompt Doesn't Have Proper Options

Committee will take this issue and work it.

Issue 5499 – Phone # on Notice 3172 Not Correct

Committee will take this issue and work it.

Issue 5500 – Untrained Agents Answering Calls

The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

Issue 5501 – Direct caller to the Correct Department

The recommendation is to drop this issue. The committee agreed by consensus to drop this issue.

New Issues Subcommittee

Issue 5394 – Unsolicited Email from Free Filing Company – Subcommittee: Randee Head is the lead, Al Rodriguez, Jaz Florence and Dale Cooper.



Issue 5461 – Revise Form W-4 – Subcommittee: Chuck Tice is the lead, Lou Kapugi and Tommy Thompson.

Issue 5491- Return Processing Error - Subcommittee: Justin Axelrod is the lead and Susan Lynn.

Issue 5498 – Phone Prompt Doesn't have Proper Options – Subcommittee: Susan DaCorte is the lead and Charles Armstrong

Systemic Advocacy

Rob Alexander, Program Analyst from Systemic Advocacy made a presentation on SAMS. Rob introduced himself, described his background, and how issues are processed in SAMS. Systemic Advocacy is responsible for the Report to Congress providing over half of the report, with input and oversight from the National Taxpayer Advocate and her attorney advisors. The relationship between SAMS and TAP is symbiotic. Both work issues – TAP issues are much broader. TAP Analysts look to see if SAMS is already working on an issue when it is submitted. SAMS Analysts look to see if TAP is working on the same issues.

Taxpayer Assistance Centers

Jane Brough, Supervisor, Wage and Investment, Financial Management Specialist, Field Assistance gave an overview of her business unit, and specifically the Taxpayer Assistance Centers (TAC). The goal of this unit is to serve the low income taxpayer. TAC sees about 7 million taxpayers a year. The waiting standard that TAC strives for is 30 minutes per taxpayer. Cards are given out at TAC offices for taxpayers to submit comments. The cards are scanned and the information converted as part of the Customer Satisfaction Survey. Managers look at the cards and give feedback to the employees, if employee names are given.

Friday, June 5, 2009

Dale welcomed everyone to the second day of the meeting.

The group began discussing the TAC offices. Dale advised if the panel members receive any calls or complaints about TAC, take down the information, but let the contributor know the TAC is well aware of the situation and taking steps to make changes to their procedures. The contributors receive acknowledgement of their issue.

Screening Committee and Quality Review Committee

Screening Committee – The screening committee is made up of Lou Kapugi, Justin Axelrod, Susan Lynn, Luis Fuentes, and Tommy Thompson.

The meeting is held 1st Monday of the month at 12:30 pm.

Quality Review - The QR team is made up of Mark Paris, Randee Head, Al Rodriguez and Jas Florence. There was a discussion on what quality review does – how they review an issue before elevation.

Discussion ensued on issues with SAMS and TAP. The panel members were questioning whether the TAP members sometimes run around looking for information – especially information for practitioners, SAMS may be the better place for it to go. Other panel members input included the fact that TAP, being made of volunteers (outside of the IRS) contributes to issues from a different perspective than IRS employees. SAMS contributes in a different way than TAP. There are a lot of things that are formulated in TAP, formulated and put into practice within the IRS. Bottom line, there are things TAP can do that SAMS cannot do.



There was discussion on how committees choose members, how to change a committee. Dale advised a TAP member can ask to change, but depending on how many members are on the issue committees, it may not be granted.

Issue Management Resolution System (IMRS)

Kathy Frederick, Tax Specialist, Taxpayer Liaison gave an overview of her business unit. The IRS Stakeholder Liaison's Issue Management Resolution System is designed to help customers communicate their issues directly with the IRS. IMRS Stakeholders are practitioners and industry leaders. The purpose is to ensure IRS has proper policies and procedures in place – when things are not working. The IMRS does not process legislation changes or specific taxpayer issues, however they do address systemic problems that deal with policy and procedures. They look at electronic IRS issues – e-filing, e-payments, etc. They have a local database which looks at local problems, but if it affects national level – they load into the IMRS database. They have nine databases nationwide.

An IMRS working group is made up of a representative member from each area. They work with their area employees to try and catch issues through small outreach forums and groups. The challenge is to tune your ears into is this a real problem or are they complaining? The representative member loads issue in a local database. Contact is always made with the stakeholder liaison on how the issue has been resolved. Official language is used.

At HQ level, analysts work the issue. The original purpose was to be a support to the stakeholder liaisons. When executives go out to make presentations, they go back to the database and finds out what people are elevating.

Low Income Tax Clinic

Willard Timm, from the Georgia State College of Law Low-Income Taxpayer Clinic gave an overview and presentation about his LITC.

The school is set up as a law office – students meet with the clients, and then meet with the attorneys in the school.

The law school has been in existence for 27 years – Ron Blasi had a vision to have a “law office” inside a school setting. This is a controversy clinic – they work with low income individuals who have problems with the IRS, however they do not prepare tax returns. They do not represent corporations or estates; that is out of the scope of what the clinic does. Most of the clients start with a call from IRS through notices, letters, etc.

Issue 5127 Direct Deposit on Form 1040X

Sallie presented this issue – it was forwarded to Forms and Publications. A response was received from the program owners. It was not deemed feasible because MITS indicated completely modifying the TC 29X transaction to allow for the input of direct deposit information would involve major programming efforts and would not be feasible.

Subcommittee Report Out

Subcommittees met and gave reports on their issues.

Issue 5394 – Unsolicited E-Mail from Company

Will continue to research and give update within three weeks. The taxpayer files free file through their IRS website, and then receives solicitation through email. What constraints does the IRS put around the software companies they utilize during free filing?

Issue 4977 – Social security and ITIN

The subcommittee is ready to write this up and will send it to Mark (QR) for an informal review.



Issue 5491 – Return Processing Errors

Subcommittee will contact Sallie for additional information.

Issue 5036 – Foreigners Selling Property

8882 Form – Subcommittee will contact Sallie for additional information.

Issue 5498 –Phone Prompt Doesn't Have Proper Options

Sallie will provide information. Subcommittee will contact her for additional info and be ready to write up.

Issue 5461 – Revise W-4

Subcommittee decided the form is confusing, and will continue looking at it. This is a form and pub issue, but needs to be expanded before elevating.

Electronic Outreach (i.e., Facebook, Blog, Twitter)

Jason made a presentation on the electronic technological outreach – FaceBook, etc.

Closing

Dale asked everyone to please complete their evaluations and submit them to Sallie Chavez.

Next Meeting is a teleconference July 13, 2009, 12:30pm EST.

Certification: The Area 3 Committee approved these minutes by consensus on July 13, 2009.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
May 11, 2009**

Members in Attendance

Charles Armstrong
Justin Axelrod
Dale Cooper
Susan DaCorte
Jasponia Florence
Luis Fuentes
Randee Head
Louis Kapugi
Susan Lynn
Mark Paris
Al Rodríguez
Tommy Thompson
Chuck Tice

Members Absent

DFO present

Sabrina Gray, acting DFO

Staff in Attendance

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

Welcome/Announcements

Dale Cooper welcomed everyone to the meeting he also thanked everyone for taking the time to join the call. He took the time to welcome Charles Armstrong to his first conference call. He also informed us that Rose Browne our DFO is on a detail for 120 days and Sabrina Gray is acting for her.

Dale informed the committee that on the last conference call they did not make quorum and could not make any decisions. That creates an undo hardship on the committee. He strongly advised that if you know you are not going to be on the call please let him or someone on the staff know.

Dale Cooper asked Anita to take roll.

Roll Call

Quorum was met.

Introductions of Guests

Deidra Jackson, alternate panel member from Louisiana

Review Meeting Minutes

Meeting minutes from March and April were approved by consensus.

Review of Joint Committee Call

Tommy Thompson mentioned that on the Joint Committee call, Charles Davidson stated that the TAP new member survey's was good and had good suggestions on how to improve the annual meeting. A



couple of issues were forwarded to the IRS. There is going to be a TAC survey conducted by W & I Research and Analysis. They will ask TAP members to help conduct the surveys. There is going to be three time periods when the surveys will take place. There will be training by W&I.

Nancy stated that we would be looking for assistance in interviewing the new applicants. If you are available, please volunteer to help us out.

Tommy Thompson mentioned that Joint Committee also mentioned that Chuck Tice and his committee are really doing a good job.

Subcommittee Reports

- Issue 4977—Improvements for IRS—Susan Lynn stated that she is currently writing the Joint Committee Issue Referral form. She will try to have this finished by the end of this month. Dale suggests that the committee look at this at the upcoming face-to-face meeting.
- Issue 5036—Form 8288-B Requirement of TIN— Lynn reported that Justin Axelrod is going to do a little more research and then she will get with Tommy Thompson and Mark Paris to try to get this finalized by the face-to-face meeting.
- Issue 4708—Free file—Fee for Service—Al Rodriguez stated that he looked at the Free File Site, ExpressTaxReturn.com. He could find that under the IRS free filing providers. He stated that it logs you onto other free file sites. Al looked at three different sites. Al recommends dropping this issue because the site that the taxpayer logged into is not an approved IRS site. He also stated that the sites he did look at tell you up front if they will charge for printing or not. Dale stated that if this website is not a free file service then he feels we do not have an issue. The committee agreed by consensus to drop this issue. Dale asked Sallie to contact taxpayer to inform him that this is not an issue for us to work, because it is not a free file site.

New Issues

- **Issue 5074—Electronic Returns filed on Extension**— Screening Committee reviewed this information. They feel what the question of the “drain time” is. They recommend dropping this issue and sending a letter to the submitter to inform him that the “drain time” does not affect the timely filing of the return.
- **Issue 5338—Online Site to Retrieve Prior Year Return**— The Taxpayer states that There should be an online site to retrieve copies of prior year’s tax returns. The current method is slow (and I believe she said you do not always get a reply to your request for the returns using the current method of writing in). Screening Committee reviewed this issue. They think this warrants looking at further. Recommend putting in (priority low) Parking Lot (PL) for now.
- **Issue 5339—One Department Responsible for Inquiries**— Taxpayer feels that when you get a notice about an issue and call in to the IRS, there should be one department responsible for that inquiry and remain with the inquiry until it is resolved. Screening Committee reviewed this issue. There are two issues involved here. The one concerning an issue being worked by one department is logistically impossible. The other issue involving the resolution of the issue, a notice is always sent to the last know address to confirm any changes. This includes any practitioner involved in the issue. They recommend dropping this issue.
- **Issue 5340—Form 8889 (Health Savings Account)** — The taxpayer said that Form 8889 is very confusing. I knew my HSA contributions were pre-tax yet no matter how I interpreted the form I came up with an amount to ADD to my taxable income - WRONG! Screening Committee reviewed this issue. They feel it should be transferred to the Tax Forms and Pubs Issue Committee.
- **Issue 5347—No Notes from Toll-Free on Previous Calls**— Taxpayer states that there is a problem with calling toll-free. No notes of what taxpayer previously said. Screening Committee reviewed this issue. They recommend combining with Issue 4930.

- **Issue 5348—Entire TAC Office in Training at the Same Time—** Taxpayer stated that the TAC Office has a Problem. The entire office is in training at the same time. Screening Committee reviewed this issue. They recommend dropping this issue.
- **Issue 5349—Have on IRS Employee Take Ownership of Problem—** Taxpayer suggest that the IRS should have someone IRS employees take ownership of taxpayer's problem the way TAS employees do. Screening Committee reviewed this issue. They previously discussed this issue. Recommend dropping.
- **Issue 5350—Misleading Advertising—** Taxpayer states that something should be done about misleading advertising for companies who claim to be able to turn satisfy IRS tax debts for pennies on the dollar. Screening Committee reviewed issue. They do not feel the IRS can regulate this industry. They recommend dropping this issue.
- **Issue 5353—Grocery Stores for Advertising IRS Services—** Taxpayer suggested that grocery stores should be used for advertising IRS tax services (such as how Kroger's does their Midnight Madness). Screening Committee reviewed this issue. They do not think this is a TAP issue. They recommend dropping this issue however, it should be passed on to an IRS PR person
- **Issue 5354—No Notification of IRS (VITA Sites) to Public—**EITC - No notification of IRS (VITA Sites) to public. Screening Committee reviewed issue and want to know if this is something that the VITA Issue Committee would work. TAP Manager Nancy Ferree contacted TAP Manager Louis Morizo and asked if VITA would work this issue. Justin Axelrod mentioned that this issue was brought up at VITA's face-to-face meeting and they are aware of it. He feels that this is something they might pick up to work next year. Screening Committee recommends dropping this issue.
- **Issue 5365—Social Security Worksheet—**The website comment was: why must we include all tax-free dividend and interest on the social security work sheet, which causes us to be taxed on amounts of social security we receive? The analyst researched the comment and it appears from the research of the code, it does not specifically say tax-free income but does say ALL income. The Screening Committee reviewed this issue. They agree it is legislative and recommends dropping.

DECISION: The committee agreed by consensus to accept all recommendations of the screening committee.

Response—Issue 4589

Nancy informed the committee that we need a closing code for this issue. Dale asked did the IRS do what they said they were going to do. Did they roll out the new scripts in January 2009? The committee agreed to close – proposal rejected.

Outreach

Sallie reported that there were 49 different events. There was also an article in a newspaper that reached approximately 30,000. She stated that there are only a few panel members doing outreach and it would help if everyone participated. Cooper thanked everyone for his or her contributions.

Face-to-Face Meeting

Sallie informed the committee the Face-to-Face meeting will be held at the Marriott Midtown Suites in Atlanta, GA. The meeting will occur in the hotel. She stated that Anita has sent rooming list to the hotel. She also mentioned that there would be plenty of IRS employees doing presentations.

Citizen Input

None

Meeting Close

Cooper closed the meeting by thanking everyone for attending the meeting. Cooper mentioned that if



you cannot make the meeting please let Chavez or Cooper know. Mark Paris asked that everyone please log on to TAPSpace and update their bios if you have not done so already.

Meeting adjourned at 12:51pm.

Next Meeting is the Face-to-Face meeting in Atlanta, GA June 4-5. Held at the Marriott Suites Atlanta Midtown.

Certification: the Area 3 Committee approved these minutes by consensus on June 4, 2009.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
April 13, 2009**

Members in Attendance

Justin Axelrod
Dale Cooper
Luis Fuentes
Susan Lynn
Mark Paris
Al Rodríguez
Chuck Tice

Members Absent

Charles Armstrong
Susan DaCorte
Jasponia Florence
Randee Head
Louis Kapugi
Susan Slack
Tommy Thompson

DFO present

Rose Browne, DFO

Staff in Attendance

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

Welcome/Announcements

Dale Cooper welcomed everyone to the meeting he also thanked everyone for taking the tie to join the call. Dale mentioned that we have two members that resigned for personal reasons. They are Moses Shillow and Homer Sewell III. Dale Cooper asked Anita to take roll.

Roll Call

Quorum not met. This is an administrative meeting and no decisions can be made.

Introductions of Guests

None Present

Introduction of New Members

Sallie introduced the new members. Charles Armstrong out of Baton Rouge, LA and Susan Slack out of Duluth, GA.

LTA from Jacksonville

LTA was unavailable for the meeting. Steve Jones represented her. He had no comments.

Review Meeting Minutes

Could not review and approve meeting minutes, because quorum not met.



Review of Joint Committee Call

There was no review of the Joint Committee call, because the person responsible for giving the report was not on the call.

Subcommittee Reports

- Issue 4977 – Improvements for IRS – Susan Lynn stated that she found more information on the ITIN, so she need to do a little more research and will have something for the next meeting. She plans to have a conference call within the next two weeks.
- Issue 5036 – Form 8288-B Requirement of TIN – Lynn reported that they are still researching before scheduling subcommittee meeting. She stated that they would table this issue until next month.
- Issue 4708 – Free file – Fee for Service – Al Rodriguez stated that he has not had a chance to look at this issue. He will look at it and have something by next month’s meeting. Dale Cooper stated that if Rodriguez need any help just let me know and he will be glad to help.

New Issues

- **Issue 5074 – Electronic Returns filed on Extension**
- **Issue 5338 – Online Site to Retrieve Prior Year Return**
- **Issue 5339 – One Department Responsible for Inquiries**
- **Issue 5340 – Form 8889 (Health Savings Account)**
- **Issue 5347 – No Notes from Toll-Free on Previous Calls**
- **Issue 5348 – Entire TAC Office in Training at the Same Time**
- **Issue 5349 – Have on IRS Employee Take Ownership of Problem**
- **Issue 5350 – Misleading Advertising**
- **Issue 5353 – Grocery Stores for Advertising IRS Services**
- **Issue 5354 – No Notification of IRS (VITA Sites) to Public**

The committee did not discuss the new issues because quorum was not met and a decision could not be made.

Response – Issue 4589

Sallie stated the issue is rolled over to the next meeting due to this being that a decision cannot be made due to quorum not met.

Election of New Vice Chair

Issue rolled over to the next meeting due to quorum not met.

Outreach

Donna Powers reported that there were 45 outreaches. They reached about 56,000 people. These were the efforts of about six members. There were newspaper and magazine articles, interviews and the blog continues to be productive. She stated that it was another fabulous month for area 3. Cooper thanked everyone for his or her contributions.

Face-to-Face Meeting

Sallie informed the committee would meet at the Marriott Midtown Suites in Atlanta, GA. She stated that Anita would be sending out request for travel soon. Please get it back to her promptly.

Citizen Input

None



Meeting Close

Cooper closed the meeting by thanking everyone for attending the meeting. Cooper mentioned that if you cannot make the meeting please let Chavez or Cooper know. Mark Paris asked that everyone please log on to TAPSpace and update their bios if you have not done so already.

Meeting adjourned at 12:51pm.

Next Meeting is a teleconference May 11, 2009, 12:30pm EST.

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



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
March 9, 2009**

Members in Attendance

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

Members Absent

Louis Kapugi

DFO present

Rose Browne, DFO

Staff in Attendance

Nancy Ferree, TAP Program Manager
Sallie Chavez, TAP Program Analyst
Anita Fields, Secretary
Marianne Ayala present
Donna powers present

Welcome/Announcements

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

Roll Call

Quorum was met.

Introductions of Guests

Susan Slack, Alternate from Georgia
Rita Green

Review Meeting Minutes

The minutes from February were approved by consensus.

Subcommittee Reports

- Issue 4977—Improvements for IRS—Luis Fuentes reported that Susan Lynn agreed to take the lead on this issue. Lynn stated that there is no procedure for de-activating the ITIN. The subcommittee will work and write the issue up. The committee agreed to change the name of the issue to Procedure to de-activate ITIN.

- Issue 5036—Form 8288-B Requirement of TIN— Lynn reported that they are still researching before scheduling subcommittee meeting. She stated that they would table this issue until next month.
- Issue 4975—Power of Attorney—Al Rodriquez reported that there is a process for revocation or withdrawal for a Power of Attorney (PA) for a client to pull out of a PA in the past. You can receive a list from the IRS for a fee. There are instructions on how a taxpayer can withdraw a PA and there are instructions on how a representative wants to withdraw from a client. He does not feel there is an issue. Cooper recommends that the committee drop the issue. He also suggests that the committee write a letter to the taxpayer and explain that there is already a process to withdraw a PA.
- Issue 4926—Collection Due Process Form 12153—Chuck Tice reported that he would like to have a conference call before they go any further on this issue. Sallie stated that she and Nancy discussed this issue this morning and recommends this issue be forwarded to Tax Forms and Pubs.

DECISIONS: All recommendations were agreed upon by consensus.

New Issues

- Issue 4979—Form 8288/AB— The FIRPTA, ITIN and 8288 Departments do not know what the other is doing. The 8288 A/B needs to be revamped--its being filled out wrong and money accompanying the forms is not being applied to the taxpayer and it's holding up the 1040 NR filer getting their refunds. The committee sent to Tax Forms and Pubs for review. Response received from Program Owner, additional information needed. The recommendation does not tell us the exact nature of the problem. Nor does it tell us how we should revise the form to correct the problem. An email sent to Area 3 Analyst requesting additional information. Cooper asked Lynn to talk to the taxpayer and ask her to clarify this issue. The committee recommends putting in parking lot until we are able to pull it out and assign it to a committee.
- Issue 5074—Electronic Returns filed on Extension— The IRS says it wants to encourage us to file returns electronically, it sets the date for a timely filed extension return at midnight 10/15 and then says, No, we really didn't mean it. The taxpayer suggests that they allow electronic filing up to the same dead line they set for paper returns at the very least. Screening committee discussed this issue again. The committee recommends that this be sent to ETACC (Electronic Tax Administration Advisory Committee).
- Issue 5125—E-file of Forms 941, 944 and 940— The Taxpayer states that Forms 941, 944 and 940 are not complicated forms. Certainly, the IRS should make it possible for businesses or their accountants to directly file these electronically with the IRS. The reduction of manual handling all of this paper would save a considerable amount of funds, which could be used for more productive purposes to improve compliance. The screening subcommittee reviewed this issue again with the research. The committee recommends that the issue be dropped and the individual who submitted this issue be advised with copies of the pubs.
- Issue 5101—Form 8889— Committee received this issue back from Tax Forms and Pubs. They want clarification of what needs to be changed on the form. The screening committee reviewed this and unless someone on the committee has a real need to change this form, it is recommends that this issue is dropped.
- Issue 5127—E-file and Direct Deposit on form 1040X— The taxpayer mentioned that Form 1040X should be an e-filable form, and direct deposit s/b available. Per site, this has been considered since at least 2003. Screening Committee reviewed this issue. Chances are the IRS will not agree to electronic filing of Form 1040X because of all the attachments that need to go with the amended return. The committee might want to pursue the direct deposit. One committee member suggests taxpayers might not want to put direct deposit information on a paper return. It is available on the paper Form 1040. Recommend forwarding this to Tax Forms and Pubs to see what the possibility of changing the form to allow direct deposit.
- Issue 5128—Employee Contact Directory—Taxpayer states would like the IRS to have a telephone registry of the phone numbers so we could verify that the phone # we were



returning the call to was in fact to the IRS. Screening Committee discussed issue. IRS will not agree to have a directory available to the public, as it would be a full time job for them to keep it updated. They recommend dropping this issue.

- Issue 5261—Emerging Compliance Issue—Taxpayer stated the IRS CID department contacted them regarding an employee for which we prepared W-2's. The taxpayer was able to verify the identity of the IRS agent after a very lengthy and costly process on their part. The taxpayer was unwilling to release the information until they verified the identity of the IRS rep to insure that he/she was not facilitating identity theft. Recommend dropping issue.

DECISION: The committee agreed by consensus to accept all recommendations of the screening committee.

Screening Committee

Cooper said that he understands that everyone's time is valuable. If there is a screening committee call set-up, please make every effort to attend the call. There was only one member and two staff members present for the last screening committee call. If you cannot make it please let Sallie know that you will not be attending.

Outreach

Donna Powers reported that Area 3 had 70 outreaches, reaching over 25,000 people. There was also a very successful town hall in Little Rock. Cooper stated that he do not know if it is in IRS guidelines, but he is willing to put up a \$100 gift card to the person who contributed the most to outreach. He thinks that it should be a vote of your peers and we will have a vote at the November 2009 monthly meeting.

Face-to-Face Location

Nancy reported that Atlanta has been chosen as the location to hold the Area 3 2009 face-to-face meeting. The dates are June 4-5 with travel date being June 3rd. Cooper offered to look for reasonable places for a group dinner.

Review of Joint Committee Meeting

Tommy Thompson reported that during the Joint Committee meeting, EITC day, Justin's Face Book outreach and recruiting was discussed. There were also two issue referrals discussed. Chuck gave a report on the Little Rock Town Hall. Cooper stated that the meeting minutes are available on TAPspace for anyone to a look at.

Tommy Thompson discussed some of the TAC issues that have been forwarded to the TAC issue Committee. Thompson stated that most of the issues have been dealt with regarding appointments and so forth. The program owner has asked the TAC committee to make recommendations on the payment process.

Citizen Input

Rita Green stated that she has a concern about cancellation of debt. Cooper explained that Cancellation of Debt was one of the most serious problems that the National Taxpayer Advocate (NTA) Nina Olsen presented to congress during her Annual Report to Congress.

Susan Slack asked why TAP does not ever address the complexity of the tax code. Rose Browne stated that the tax code is a legislative issue. Nancy stated that when this committee was first developed we would deal with the IRS customer service and satisfaction.

Meeting Close

Cooper closed the meeting by thanking everyone for attending the meeting.



Meeting adjourned at 1:30pm.

Next Meeting is a teleconference April 13, 2009, 12:30pm EST.

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



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
February 9, 2009**

Members in Attendance

Justin Axelrod
Dale Cooper
Jaspconia Florence
Luis Fuentes
Randee Head
Susan Lynn
Mark Paris
Al Rodríguez
Homer Sewell III
Moses Shillow
Chuck Tice

Members Absent

Susan DaCorte
Louis Kapugi
Tommy Thompson

DFO present

Rose Browne, DFO

Staff in Attendance

Nancy Ferree, TAP Program Manager
Sallie Chavez, TAP Program Analyst
Anita Fields, Secretary
Marianne Ayala present
Donna powers present

Welcome/Announcements

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

Roll Call

Quorum was met.

Introductions of Guests

Susan Slack, Alternate from Georgia

Review Meeting Minutes

The minutes from December and January were approved by consensus. January's meeting was an administrative meeting and will not be posted to the website or the FACA database.

Review of Joint Committee Meeting

Cooper reported that the Joint Committee meeting was more of an informational meeting for January. They discussed their upcoming meeting in August, a recruiting update and there was a little feedback from Chair training. Cooper shared the work that Justin Axelrod did on FaceBook. Cooper stated that once the Joint Committee minutes come out he would send them out to everyone.



Subcommittee Reports

- Issue 4930—Taxpayer Phone Contact—tracking and follow-up—Cooper reported that the issue has been written-up and recommend the issue be forwarded to Area 3 Quality Review.
- Issue 4664—Practitioner Technical Hotline— Cooper reported this issue has been out there for a while. He stated that he is not sure where to go with this. The old R-mail is no longer is available. There is a resource called ETLA, that the IRS does have, but they do not market it very much. He does not know what direction they can go with this, therefore, Cooper recommends the issue be dropped.
- Issue 4977—Improvements for IRS—Luis Fuentes stated that the subcommittee would work more on the issue and give a report next month.
- Issue 4686—E-Services for Tax Professionals—Cooper commented that E-Services works well. There is a process, but once the process completed there is not issue. He recommends dropping the issue.

DECISIONS: All recommendations were agreed upon by consensus.

New Issues

- Issue 4978—Customer Service Complaints—This issue was a compilation of a round table discussion from the Orlando Tax Forum last year. Taxpayers listed 28 different items with this issue. The screening committee reviewed each items. Most if not all these issues have been discussed one way or another in other issues – they recommend this issue be dropped with the caveat that it is a recap of other issues.
- Issue 5048—529 Plan—Taxpayer has a 529 Plan set up for her child's education. She would like to move the money around to change investment options and does not think it is right that she can only move it once a year without incurring a penalty. Screening Committee discussed this issue. It is legislative and out of the scope of TAP.
- Issue 5089—Collection 10yr. Statue vs. Refund 3yr Statue— IRS has 10 years to collect, but the taxpayer loses a refund due after 3 years. The taxpayer wants to know why. Screening Committee discussed this issue. They agree it is legislative and out of the scope of TAP.
- Issue 5099—Telephone Call Backs—Taxpayer states that no one calls back from the IRS. Screening Committee discussed this issue and there was not enough information. They do not believe this is an issue and recommend dropping the issue.
- Issue 5100—Handling HAS (Health Savings Account)—Taxpayer wants to know why is HSA (Health Savings Account) handled like a 401K on W2. Why deduct from SS Medicare? Screening Committee discussed this issue. It is a legislative issue and out of the scope of TAP. Recommend dropping issue.
- Issue 5101—Form 8889—Taxpayer states that Form 8889 (Health Savings Account) much too complicated. Screening Committee discussed this issue. They recommend it be transferred to Tax Forms and Pubs for their consideration.
- Issue 5126—Audit through Correspondence Causing Burden—Taxpayer states that in recent years the IRS has been performing more and more audits by correspondence through the various service centers. While this seems to make sense in that it should be much more efficient, what is happening is a nightmare for tax practitioners and taxpayers. Screening Committee discussed this issue. They feel this is an individual issue and should not be addressed by TAP. Recommend advising CPA to contact TAS if there is a problem with an audit.
- Issue 5128—IRS Employee Contact Directory—Taxpayer stated the IRS CID department regarding an employee for which we prepared W-2's recently contacted them. The taxpayer was able to verify the identity of the IRS agent after a very lengthy and costly process on their part. The taxpayer was unwilling to release the information until they verified the identity of the IRS rep to insure that he/she was not facilitating identity theft. Recommend dropping issue.

- The IRS could avert this by having a telephone registry of the phone numbers so we could verify that the phone # we were returning the call to was in fact to the IRS. Screening Committee discussed this issue. This would be a major undertaking for the IRS. They do not feel it should be worked by TAP. They recommend placing issue on hold until further research. Rose Browne is going to research and get back with the committee next month.
- Issue 5129—2008 ESP Refund Offset—Taxpayer stated that her and her husband have been making payments to the IRS for taxes not made (voluntarily) every month. She thought the stimulus was to help jump start the economy, not the government. It was taken from us when we so desperately needed it. The taxpayer thinks if you owe taxes but are paying as much as you can with arrangements, you should get it. She do not think the Gov. has the right to give it back to them. Screening Committee discussed this issue. The ESP Refund was legislative and refunds being offset to balances owed is legislative. This is out of the scope of TAP. Recommend dropping issue.
- Issue 5130—Flat Tax & No Penalty on Initial Letter of back taxes owed—Taxpayer stated he/she was just notified that my 2002 taxes were not paid correctly. How can this happen? If the IRS was backed up 3 years in 2000, and 5 years in 2002, then your model does not work. Most taxpayers will be dead, before you calculate that they owe you taxes in another 10 years. Screening Committee discussed this issue. They agree it is legislative and out of the scope of TAP. Recommend dropping issue.

DECISION: The committee agreed by consensus to accept all recommendations of the screening committee.

TAC Office Issues

Cooper explained that Area 3 is tasked with collecting Taxpayer Assistance Center (TAC) complaints/issues and forwarding them directly to the TAC Field Assistance Director's office. It has been 18 months and has now come up for review. The Milwaukee TAP office handles the TAC Issue Cmte, and they are considering what direction the program owner will be taking. As soon as we know, we will advise Area 3. The committee will discuss next month on what direction to take this in.

Responses on Area 3 Recommendations

- Issue 4589—Unable to Contact IRS with Number on Notices—Dale mentioned that reading through the response from the IRS, they are making attempts to address this issues outlined in the recommendation. The Committee agreed by consensus to close, proposal accepted.

Outreach

Cooper wanted to thank everyone for his or her participation in outreach. He informed that Axelrod did a lot online with FaceBook and it now has approx. 150 members. Luis Fuentes did a lot in Puerto Rico. Shillow had 48 contacts during the EITC Awareness day. Tommy Thompson attended a minister's conference and Susan Lynn is having articles done with the Orlando Chamber of Commerce. He also mentioned the Little Rock Town Hall taking place this week. Thompson, Shillow and Chuck Tice will be participating in the town hall. Nancy Ferree thanked the members who volunteer to work on the video project. Cooper reported that Justin Axelrod is working on setting up a LITC clinic in Gainesville, FL. Shillow thanked Anita Fields for working really fast and efficient in getting him outreach material with a last minute request.

Citizen Input

Susan Slack said that she enjoyed the meeting and offered her thanks for being invited to join. She stated that the meeting was very interesting. Cooper stated that she is invited to join anytime.

Meeting Close

Cooper closed the meeting by thanking everyone for attending the meeting.



Meeting adjourned at 1:30pm.

Next Meeting is a teleconference March 9, 2009, 12:30pm EST.

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