



2010 Meeting Minutes Area 3

- December 7, 2010
- November 8, 2010
- October 18, 2010
- September 13, 2010
- August 9, 2010
- July 12, 2010
- June 14, 2010
- May 20-21, 2010
- April 12, 2010
- March 8, 2010
- February 8, 2010

**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
December 7, 2010**

Members in Attendance

Winifred Browne
Susan DaCorte
Karie Davis-Nozemack
Luis Fuentes
Herbert Hayes
Ranee Head
Gerry Janci
DeeDee Jackson
Louis Kapugi
Michael Kennerty
Susan Lynn
Eboni Moss
Elizabeth Mossad
Tommy Thompson
Diane Turner
Lisa Wongshue

Members Absent

Marilyn Young

Staff in Attendance

Anita Fields, TAP Analyst & note taker
Donna Powers, TAP Program Analyst
Nancy Ferree, TAP Program Manager
Rose Browne, DFO



Welcome/Announcements

Lou Kapugi started the meeting by welcoming everyone to the meeting. Kapugi gave a brief presentation on what to expect. Rose Browne the Designated Federal Official (DFO) introduced herself. Nancy Ferree welcomed everyone, gave a little presentation, and informed that the Florida staff is available for any help you may need.

Kapugi thanked everyone for jumping in making sure everything was done and nothing was missed throughout the year.

Roll Call/Ice Breaker

Quorum was met.

Introductions of Guests

None

Review Meeting Minutes

Meeting minutes from October were approved by consensus with recommended changes.

Staff Roles and Responsibilities

Ferree discussed the staff roles and responsibilities. Ferree and Powers discussed methods of communication, mentoring, establishment of 2011 meeting dates, establishment of face-to-face locations and dates, developing consensus and establishing a new meeting quorum.

The committee agreed to have their face-to-face meeting 15-17 June 2011. The committee agreed to the possible meeting locations are Memphis, Knoxville, and Nashville New Orleans.

The committee agreed by consensus that the meeting quorum is nine (9). The monthly teleconference is scheduled for the first Wednesday of every month at 3:30pm EST.

The January meeting is January 10, 2011 at 2:30pm EST.

Review of Joint Committee Meeting

Tommy Thompson gave brief overview of the Joint Committee (JC) makeup. Thompson also talked about the issues elevated by the Area committees and Project committees. The JC also discussed the changing of the TAP name and mentoring process.

Thompson stated that the minutes are on TAP Space.

Outreach Report

Thompson gave an overview of what is used for outreach and how to report outreach.

Chair/Vice Chair Elections

Herb Hayes nominated Susan Lynn for Chair and Luis Fuentes seconded it. Susan Lynn nominated Eboni Moss for Vice Chair. They both accepted and since there were no other interested members the new Area 3 Chair is Susan Lynn and Vice Chair is Eboni Moss.

Travel

Anita Fields passed out travel vouchers, travel reimbursement forms, and explained the travel reimbursement process.

DaCorte discussed the conference call etiquette and the importance of being on time.

DaCorte suggested that if you sign in late to a call, before the committee begins discussing business the roll taker would reconfirm who is absent or present. The committee agreed by consensus.

Browne discussed the roles and responsibilities of the DFO. She shared that there is a Local Taxpayer Advocate (LTA) for every state. She passed out a handout with LTA information to each member.



Browne let the members know if they are having problems with their LTA just let her or Donna know and they will try to facilitate the communication.

Browne informed that all LTAs are mandated this year to do a joint outreach with their TAP member as part of their performance measures.

Lynn assigned mentors, Luis Fuentes is mentoring Winnie Browne, Herb Hayes is mentoring Jerry Janci, Liz Mossad is mentoring Lisa Wongshue, and Randee Head is mentoring Michael Kennerty.

Lynn also discussed the different subcommittees members can be assigned. Karie Davis-Nozemack and Marilyn Young have volunteered to be on the research subcommittee. Lynn stated that she would be looking for volunteers for the screening subcommittee and quality subcommittee. The screening subcommittee will meet the fourth Wednesday of the month at 3:30pm EST.

The Screening subcommittee volunteers are: Diane Turner, Eboni Moss, Susan Lynn, and Janci, with Moss as the lead.

The Quality Review (QR) subcommittee volunteers are Kennerty, Hayes, Marilyn Young and Winnie Browne with Browne as the lead. Moss and DaCorte are liaisons in the interim. They will sit in with this subcommittee on several QR calls to ensure a smooth transition of the QR process.

Donna explained the issue status report.

Powers and Moss discussed the Quality Review and passed out handouts.

Screening Committee Report

Moss went through the new issues and screening committee recommendations.

Issue 19305, Matching up 1040ES Payments/Taxpayers—Husband and Wife filed ES payments individually and when they filed jointly the IRS was unable to match the ES payments.

The screening subcommittee reviewed this issue and recommend working. We are going to place in parking lot until able to work.

Issue 19306, LITC Education—IRS walk-in centers do not know what LITC is, and they are refusing to give out LITC materials without approval.

The screening subcommittee reviewed this issue and recommend working. We are going to place in parking lot until able to work.

Issue 19308, Form 2210 Underpayment of Estimated Tax—Submitter states that when a taxpayer representative sends in Form 2210 with an originally filed tax return, the taxpayer more times than not receives a notice from the IRS assessing an underpayment penalty. She then has to respond to the notice with a copy of the originally filed Form 2210. The question is does the IRS pay attention to Forms 2210 when they are originally filed? Is it a computer issue and/or is more training needed to help IRS employees understand the form.

The screening subcommittee reviewed this issue and recommend placing in the parking lot until we get more research.

Issue 19309, Amended Returns—A tax return was filed an amended return and the taxpayer had an overpayment of taxes paid. Part of the overpayment was refunded to the taxpayer and the other part was applied to the next tax year. Is it possible for the IRS to reduce a taxpayer overpayment to cover any additional taxes that are incurred as the result of an amended tax return?



The screening subcommittee reviewed this issue and recommend placing in the parking lot until we get more research.

The committee agreed by consensus with the screening subcommittee recommendations.

Subcommittee Reports

Issue 17723 – Power of Attorney Delay in Processing-- Powers explained that this issue went to the JC, the JC sent this back because they did not like the solution. They think it is addressed in the form 2748 E-services, and Powers is not sure where the committee is going to go with this. The IRS wants a suggestion on how to fix the problem. It is not clear with what the issue with this recommendation is; DaCorte will check with Harlan Barnett and Sabby Jonathan and come back with an answer. The committee agreed by consensus that whatever the issue Davis-Nozemack will clarify the issue, re-write and resubmit to JC.

Issue 16972 – Health Insurance for Subchapter S—Moss said that the subcommittee is still in the research process. Lynn explained that the subcommittee asked for a subject matter expert, they joined the call and could not come to an agreement; they were supposed to call back with clarification and never did. The suggestion is to write-up the issue and send it through quality review.

Issue 18154 – TAP Information for IRS Employees—The committee agreed by consensus to drop this issue. It is being referred to the Communications Committee.

Issue 18156 – LITC Grants Matching— Diedre Jackson reported the subcommittee is waiting on a SME. There has been nothing further on this issue. Powers said that she spoke to a person in LITC and he does not want to talk to the TAP, because he feels he is not qualified enough. He is elevating to his manager and has yet to get back to us. Ferree is going to follow-up. Kennerty has volunteered to work with Jackson on this issue.

Issue 18908 – Spanish Speak Up Brochures—Lynn recommend this issue be dropped, and given to the Communications Committee, because the Speak Up Brochures are being re-written and this is a fine time for them to write it in Spanish. The committee agreed by consensus.

Issue 18935 – Recording of Calls—Mossad reported that after research, she found that calls are recorded. The subcommittee will continue to work this, because she is trying to figure out who is being recorded and what is being recorded. Will be assigned to Team 2.

Issue 18165 – Withdrawal/Revocation of POA—Lynn reported they are still waiting on a verification that is has not been worked before.

Issue 18914 – IRS Should Call Back When Disconnected—Jackson reported that she is waiting on additional information. The issue will be discussed later when they are in their breakout sessions.

Issue Subcommittees

There was discussion on how the committee works and assigns issues. Some members like more regimented and standing subcommittees and some members like assigning subcommittees by issue.

The committee agreed by consensus to have standing subcommittees.

Moss, Lynn and DaCorte will be floaters, helping when needed.

Team 1 consists of Davis-Nozemack, Michael Kennerty, Herb Hayes, and Winnie Brown. Davis-Nozemack is the lead.

Team 2 consists of Mossad, Diane Turner, Lisa Wongshue, and Luis Fuentes. Mossad is the lead.

Team 3 consists of Head, Marilyn Young, DD Jackson, and Jerry Janci. Head is the lead.

Davis-Nozemack discussed Area 3 setting goals for the year.

- Clarity needed with issues and expectations.
- Consolidating outreach and get information out to panel members.
- Get one issue per month to the Joint Committee.
- Once an issue is assigned to a subcommittee, two months it is going to the JC.



Lynn suggest that the team leads go through the parking lot issues and pull those out that the teams are interested in working.

Citizen Input

None

Meeting Close

Steve Berkey the acting TAP Director gave Luis Fuentes his Presidential Volunteer Service Award for completing his third year as a TAP member. Berkey also informed that the Volunteer Awards would be sent to the retiring members that are not present.

Lynn closed the meeting by saying that she enjoyed meeting everyone and look forward to a productive year. Moss echoed her comments.

Next Meeting is a teleconference on January 10, 2011.

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

_____.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
November 8, 2010**

Members in Attendance

Winifred Browne
Susan DaCorte
Karie Davis-Nozemack
Herbert Hayes
Randee Head
Deidre Jackson
Louis Kapugi
Susan Lynn
Eboni Moss
Sue Tatum
Tommy Thompson

Members Absent

Luis Fuentes
Elizabeth Mossad

Staff in Attendance

Donna Powers, TAP Program Analyst
Nancy Ferree, TAP Program Manager
Rose Browne, DFO

Welcome/Announcements

Lou Kapugi started the meeting by welcoming everyone to the meeting. Steve Berkey, the acting TAP Director, thanked all members for their work this year and previous years. He also wanted to thank all third year members that are rotating off the panel for a job well done and the sacrifice they made for TAP. Berkey informed them that they would be receiving the Presidential Volunteer Award at the Annual Meeting for their commitment of 500 hours or more.

Roll Call

Quorum was met.

Introductions of Guests

Justin Axelrod
Verdina Bingham
Gerald Janci
Dianne Turner
Carin Weisers
Lina Wongshue

Review Meeting Minutes

Meeting minutes from October were approved by consensus.

Review of Joint Committee Meeting

Tommy Thompson gave a review of Joint Committee (JC) October call:

- Discussed 24 Area issues and elevated 20 issues to the IRS. Five of those were from Area 3 and they are:
 1. Issue 16596 –Erroneous Information from IRS Employee
 2. Issue 17722 – Release of Federal Tax Lien
 3. Issue 18151 - Notice of Deficiency
 4. Issue 18152 – Delay in mailing statutory notice of deficiency



5. Issue 18153 – CAF Number Errors – Telephone Doesn’t Get Answered

The only issue that was sent back was Issue 17723 – Power of Attorney – Delay in Processing.

- The JC approved five Project Committee recommendations.
- Discussed the Area realignment, Tommy feels they will discuss this in detail at the Annual Meeting.
- Discussed changing the name of TAP, because TAP is close to TAS.
- They welcomed the new TAP Chair and Vice Chair, Tom Walker and John Kim.
- Shawn Collins the TAP Director will be taking a acting assignment and Steve Berkey is the Acting Director.
- The appointment of new members is still in Treasury.
- Discussed final plans for the Annual Meeting.

Kapugi thanked Thompson once again for a great job he has done throughout the year with reporting on the JC. He said that it is a pleasure to know him and he has always been such a gentleman.

Screening Committee Report

Lynn said the screening committee met last week and there are many issues. The Director of the Low Income Tax Clinic from Barry University in Miami sent in 32 recommendations and suggestions. The majority were just voicing his opinion. The screening committee reduced the list down to only workable issues. Donna Powers did some research and the ones that are marked dropped are ones that the screening committee thought could not be worked or legislative. Anything that is legislative will be passed on. Lynn said that if you have any questions on the issues marked dropped please voice any opinions.

Screening Committee Recommendation

- 18786 – Disclosure Cannot Determine if a CPA Filed Return (drop)
- 19078 – Offers in Compromise Filing Fee (drop)
- 19084 – Offers in Compromise – Down payment of 20% Should be Abolished (drop)
- 19085 – Lack of Possibility in Offer in Compromise (drop)
- 19094 – Offer in Compromise – Transportation & Housing Standards (drop)
- 19095 – Offers in Compromise – Phantom Income (drop)
- 19096 – Lien Withdrawals (drop)
- 19098 – EITC – Qualifying Child (drop)

- 19099 – Innocent Spouse Problems (drop)
- 19102 – Social Security Levies (drop)
- 19104 – Access to Account Information (drop)
- 19097 – EITC – Administrative Relief—this is about Earned Income Tax Credit, the Screening subcommittee feels this issue is workable.
- 19100 – Abuse of Discretion – Tax Court—this issue is workable.

- 19101 – Transaction Code 520—this issue is workable

- 19103 – Currently Not Collectible Status—this issue is workable.

Lynn stated, out of the entire list the screening subcommittee recommends working four issues. The suggestion is to place them in the parking lot and when someone becomes available to work them then we pull them out.

The committee agreed by consensus with the screening subcommittee recommendations.

Kapugi spoke to the committee and asked that everyone give some thought to being on the screening subcommittee next year. It is very important and it gives insight into the issues. He stated that Thompson and Lynn did a bang up job this year. He thanked them for their work.



Kapugi also stated that if anyone is interested in running for Chair or Vice Chair, to take some time to prepare a brief 30-second statement as to why you want to do it and how you can bring quality to the Area next year. If you have any questions call Kapugi, Powers or Lynn.

Subcommittee Reports

Issue 16595 – Form for Change of Business Name—Powers informed this issue was elevated to the IRS. The IRS Program Owners came back and stated that they made the change to the instructions, which is what was asked, Eboni Moss and Lynn discovered that they changed the instructions, but not the website. Powers needs to speak to Nancy Ferree to see if the committee needs to re-write the issue or let it go forward, she has never experienced this before. Lynn informed that the recommendation only asked the IRS to change the website, but they made changes to the form. Lynn suggests letting it go as it is. Powers will elevate back to the IRS as is.

Issue 16599 – Flexible Spending Account—DaCorte reported this issue has been around for quite some time and they have researched this issue and found that there is not issue, this is legislative. DaCorte recommends dropping this issue.

Issue 17723 – Power of Attorney Delay in Processing-- Powers explained that this issue went to the JC, the JC sent this back because they did not like the Issue Statement. They think it is addressed in the form 2748 E-services, and Powers is not sure where the committee is going to go with this. The IRS wants a suggestion on how to fix the problem. Karie Davis-Nozemack will fix the issue and re-write it.

Issue 16971 – Amended Returns—Tatum reported that she would like to say with great pleasure that they are dropping this issue because it is legislative.

Issue 16972 – Health Insurance for Subchapter S—Moss said that since the subcommittee is having a problem getting an answer back from the Subject Matter Expert, we should go ahead and write-up the issue and stop waiting on the Subject Matter Experts. Lynn sent Susan DaCorte something and asked her to run four questions by Ernst and Young. DaCorte said that she ran the four questions by one of the partners responsible for tax, but he will give her some information. They will schedule another subcommittee call to close this issue out.

Issue 18937—Eliminate Extensions-- Issue received at a tax forum to eliminate extensions. It is too much paperwork, and they are granted anyway, so just assume if you do not file return by April 15, you will file by October. Moss stated that this is a legislative issue it is in the code that outlines when a taxpayer should file their return. Moss recommends dropping this issue.

Issue 18154 – TAP Information for IRS Employees—Ranee Head reported the subcommittee is still researching this issue. She stated they are not getting any responses and maybe because they are not looking in the right place. Head says no one seems to know where the answer is, and they are going to write the issue up asking where to go for the information. Lynn suggested they check with the Communications Committee. Tatum stated she has contacted the Chair and the Manager and has not received a response as of yet.

Issue 18156 – LITC Grants Matching— Diedre Jackson reported the subcommittee is waiting on a SME. There has been nothing further on this issue. Powers said that she spoke to a person in LITC and he does not want to talk to the TAP, because he feels he is not qualified enough. He is elevating to his manager and has yet to get back to us. Ferree is going to follow-up.

18908 – Spanish Speak Up Brochures—Kapugi reported that he spoke to Liz Mossad and she almost has it written-up. The committee will go over this issue at the Annual Meeting it should be pretty simple and go right through because it is something that is needed.

18947 - Extension of Time—Lynn reported that this is an application for Extension of Time To File an Exempt Organization Return, is valid for only three months and then you have to submit page 2 of the Form 8868 for an additional extension of three months. We recommend dropping this issue because another area has elevated this issue approx. one year ago and the IRS rejected.

18935 – Recordation of Calls—Lynn reported that Mossad is writing this issue up, but she is not on the call. Powers shared that she sent Mossad a lot of research this morning.

Issue 18165 – Withdrawal/Revocation of POA—Lynn reported the subcommittee is done with this issue, Powers asked them to wait while she is researching if this has been worked previously. This issue is on hold until they get the answer.

18914 – IRS Should Call Back When Disconnected—Sue Tatum reported that she and Jackson did a questionnaire and they thank Area 3 members for responding. They also questioned other tax



professionals. They received good responses and received research information from Powers today. Tatum expects to have this issue written-up before the meeting in December.

Issue 18333 – Applications for Blackberry/iphone/Android Phones—DaCorte reported that they will submit this recommendation, but do not think it is going anywhere because the IRS does not have any money to implement this type of issue. Thompson recommends placing this issue in the parking lot and see what develops.

ELEVATED ISSUES INFORMATION

Elevated Issues to Joint Committee – November Agenda

Issue 17957 – No Notice of Explanation with IRS Checks

Elevated Issues to IRS

Issue 16596 –Erroneous Information from IRS Employee

Issue 16597 – Deceased Taxpayer Information

Issue 16598 – Virtual World Goods

Issue 17722 – Release of Federal Tax Lien

Issue 18151 – Notice of Deficiency

Issue 18152- Filing Petition with Tax Court

Issue 18153 – CAF Number Errors – Telephone Doesn't Get Answered

Annual Meeting Information

Powers asked for the committee input on the January's meeting. The committee agreed by consensus to have January's meeting at the same time as our current meeting. During the Annual Meeting, the committee will vote on a new day and time if they choose.

Powers said, if anyone is interested in an Area dinner to let her know by email. Powers is meeting with Kapugi and Lynn tomorrow to discuss the agenda, but if anyone has input to let her know.

Outreach

Powers reported that outreach was better this month. Fourteen people did outreach for a total audience of 1273. They were mostly one-on-one.

Citizen Input

None

Meeting Close

Kapugi said that he thank everyone for all the support they gave throughout the year. He also thanked everyone for their time.

Next Meeting is the face to face meeting in Washington, DC on December 7, 2010.

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



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
October 18, 2010**

Members in Attendance

Winifred Browne
Susan DaCorte
Karie Davis-Nozemack
Luis Fuentes
Randee Head
Deidre Jackson
Louis Kapugi
Susan Lynn
Eboni Moss
Sue Tatum
Tommy Thompson

Members Absent

Herbert Hayes
Elizabeth Mossad

Staff in Attendance

Anita Fields, TAP Secretary
Donna Powers, TAP Program Analyst
Nancy Ferree, Acting DFO

Welcome/Announcements

Lou Kapugi started the meeting by welcoming everyone to the meeting. He also stated that Rose Browne will not be on the call today. Nancy Ferree welcomed everyone as well and also stated that she is very excited.

Roll Call

Quorum was met.

Introductions of Guests

Justin Axelrod
Verdina Bingham
Gerald Janci

Review Meeting Minutes

Meeting minutes from September were approved by consensus.

Review of Joint Committee Meeting

Tommy Thompson gave a review of Joint Committee (JC) August call:

- The JC discussed the realignment map, and certain areas are affected.
- JC adopted an angle-mentoring program and it will be instituted during the annual meeting in December.
- Many issues were elevated to the IRS; Area 3 had three issues: 16595—Change of Business Name, 16597—Deceased Taxpayer Information, and 16598—Virtual Goods. All three went to the IRS.
- Steve Berkey talked about recruitment and Chair and Vice Chair elections. Today is the deadline and if you haven't voted, you can go on TAP Space or email Steve Berkey with your vote.
- The JC also discussed the Annual Report. Susan DaCorte is working on that and doing a great job.



SAMS Issue 17102 –Form 5472—Donna Powers updated the committee regarding this issue. The committee submitted this issue as an immediate intervention back in June or July. It concerned duplicate copies of form 5472, which is the information return of a 25% foreign owned corporation, where you have to file in two separate locations. The SAMS analyst sent a letter stating they consulted with their Subject Matter Expert (SME), and they agree that filing twice is burdensome, but the system was devised to help reduce money laundering and tax evasion. Thank you very much, but they are not accepting as a project.

SAMS Issue 18957 – Penalty Letters – Immediate Intervention—Powers stated this issue was sent by Susan Lynn and it concerned a violation of the exam process in the Queens, NY office. We are dealing with the Queens, NY office because the person submitted is an enrolled agent here in FL, and her partner is in NY. Powers sent this issue in as an immediate intervention because of some violation. The SAMS analyst called and he and Powers are going to set up a conference call with the person who input the issue. Apparently, he has gotten many issues on this same subject. Right now, they are reviewing it as a project for SAMS.

Kapugi stated that Area 3 got a slow start this year and he is very proud of everyone for his or her efforts in getting issues processed. He stated that Susan Lynn is doing a fantastic job in coordinating

Screening Committee Report

Lynn said that she really appreciate everyone stepping up volunteering to work issues. Lynn shared that Area 3 has two new panel members. Winifred Browne is replacing Miya Bur-Stewart and Katherine Boyette is replacing Justin Axelrod. Browne is going to team 1 and Boyette to team two. Lynn stated that the committee is now going to take any more issues from the parking lot to work as a team until we close out the open issues, but they will be available for individuals to take them out, if they are interested in working a particular issue. Kapugi shared that Browne volunteered to join the JC Quality Review (QR).

The following issues came from both the Atlanta and Orlando Tax Forums. At the beginning, there were approx. 80 issues. They have been narrowed down to what the screening subcommittee is recommending below.

Work means we place in parking lot until someone wants to work them.

Screening Committee Recommendation - WORK

Issue 18686 Practitioners Priority Service (work)

Issue 18906 Lack of Closed 401 K Info Provided by IRS (work)

Issue 18907 IRS Should Provide Info on Self-Directed IRA (work)

Issue 18908 TAP Speak Up Brochure should be in Spanish (work)

Issue 18912 IRS Should Provide Publication to Practitioners on Due Diligence (work)

Issue 18914 IRS Should Call Back When Disconnected—Sue Tatum and Diedre Jackson volunteered to work this issue.

Issue 18916 Preparer Number Database (work)

Issue 18920 Taxpayer Cannot Understand Revenue Agents Where There is a Language Barrier (work)

Issue 18935 IRS Recording of Calls—Liz Mossad and Winifred Browne have volunteered to work this issue.

Issue 18937 Eliminate Extensions—Eboni Moss asked if this were just for an individual taxpayer, as opposed to filing an extension to file, then the deadline would just be in October. Lynn explained that what they did on the work, is look at them once they begin working, because it may be legislative.

Issue 18938 Write Off Amounts (work)

Issue 18939 Working with Taxpayer who Works at Hourly Positions (work)

Issue 18940 Creation of Summary Booklet for Practitioners (work)

Issue 18941 More Toll Free Lines Needed During Filing Season (work)

Issue 18947 Extension of Time – Form 8868(work)

Issue 18963 Tax Court Decisions (work)



Issue 18985 Payroll Tax Issues (work)
Issue 18991 Form 1120 Direct/Indirect Ownership (work)

The committee agreed by consensus to place issue in the parking lot. Issue 18963 was submitted to SAMS as an immediate intervention.

Issues 18914 and 18935 are coming out of the parking lot.

Screening Committee Recommendation – DROP

The screening subcommittee looked at these issues and voted to drop them because they are not an issue and we found the information on the website. There was not enough information about what the person commented on.

Issue 18844 Time Auditing of Tax Accounts to Avoid and Abundance of Interest (drop)
Issue 18909 Notices Have Too Much Intimidating Language (drop)
Issue 18910 Clarification Definitions of Dependent Child (drop)
Issue 18911 Head of Household Classification (drop)
Issue 18913 Shorten Length of Notices (drop)
Issue 18915 Minister/Pastor Returns Being Very Difficult to Maneuver Through (drop)
Issue 18917 IRS Amnesty Program (drop)
Issue 18918 TAS Database (drop)
Issue 18919 Reduce the Accent of IRS Employees (drop)
Issue 18936 W-4 Needs to Change (drop)
Issue 18942 Understanding the Difference Between the POA Form and Form 8821 (drop)
Issue 18943 IRS Reject Codes (drop)
Issue 18944 Schedule M Rejections (drop)
Issue 18968 Refund First Time Home Buyers Credit – Delay

The committee agreed by consensus to drop these issues.

Lynn informed the committee that there another 18 issues that have come in from a college professor in the LITC clinic. Powers informed the committee that issues in the parking lot is up for grabs by other committees.

Subcommittee Reports

Issue 16599 – Flexible Spending Account— Lynn reported that Susan DaCorte has the issue written. She is just waiting on some final information from Steve Young to come back with confirmation. She will then send it to Area 3 QR.

Issue 16971 – Amended Returns—Tatum reported she re-wrote the issue to ask the IRS to put the information about amended returns and their various forms on their fact page on the internet. Lynn was proofing and has some changes; Powers were sending a part of it to SAMS. Powers is waiting until Tatum finishes her write-up and then she will refer the legislative portion to SAMS. Lynn said that she has completed her review and everything will be ready by next month’s meeting.

Issue 16972 – Health Insurance for Subchapter S—Moss reported that Powers reached out to the SME regarding this issue and they did not respond. Powers called and still have not heard back. Powers stated that the SMEs might have over spoke and they had conflicting comments. Maybe when they went back and re-grouped, they thought they had better not speak to us again. Powers checked the LTA’s portfolio to see if there is one with this issue in their portfolio. Powers stated that she is still working on getting a SME. The committee agreed that Powers give one more chance to contact the current SMEs and then just look for someone else.

Issue 18154 – TAP Information for IRS Employees—Lynn reported that Randee Head and Tatum is working on that issue. Tatum reported that contacted the manager for the Communication Project Committee to see if they were working on a similar issue. He responded that they were not this year, but maybe next year. Tatum and Head are going to continue working this issue.



Issue 18156 – LITC Grants Matching --Lynn reported that this issue is currently waiting on a SME. Jackson and Browne are working this issue. If they need any help, they can contact Lynn or Kapugi for assistance.

Issue 18165 – Withdrawal/Revocation of POA—Lynn reported this issue is really going well. They had a meeting with the IRS SME last week. The SMEs acknowledged that this is a real problem and it involves five different departments. Lynn said that it would be in QR this month.

Issue 18333 – Applications for Blackberry/iphone/Android Phones—Axelrod reported that they a meeting with an organization about this. They spoke with a government agency that does these types of applications. The organization gave some good on the types of apps and the technical stuff with html. Lynn said that she spoke with DaCorte and she is waiting to speak to a SME.

ELEVATED ISSUES INFORMATION

Elevated Issues to Joint Committee – October Agenda

Issue 16596 –Erroneous Information from IRS Employee

Issue 17722 – Release of Federal Tax Lien

Issue 17723 – Power of Attorney – Delay in Processing

Issue 18153 – CAF Number Errors – Telephone Doesn't Get Answered

Elevated Issues to IRS

Issue 16595 – Form for Change of Business Name

Issue 16597 – Deceased Taxpayer Information

Issue 16598 – Virtual World Goods

Issues Elevated to Joint Committee Quality Review

Issue 17957 – No Explanation with IRS Checks—this one will be on the November JC Agenda

Issue 18151 - Notice of Deficiency—the October agenda

Issue 18152 – Filing Petition with Tax Court

Outreach

Powers reported that outreach was low this month. There were 20 outreaches, reaching a total audience of 477. Powers informed that Browne have completed a couple of outreaches and will be reported next month. Powers encourage everyone to keep up with the outreach and partner with your LTAs.

Citizen Input

None

Meeting Close

Kapugi said that he hoped everyone voted for TAP Chair and Vice Chair. He also asked that everyone give thought to leadership opportunities within the area. If you are interested in running for Area Chair or Vice Chair to give him, a call and he will give some insight on what to expect. Kapugi said that Lynn has been an outstanding Vice Chair and has not failed him.

Next Meeting is teleconference on November 8, 2010.

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

_____11/8/2010_____.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
September 13, 2010**

Members in Attendance

Justin Axelrod
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Tommy Thompson

Members Absent

Winifred Browne
Susan DaCorte
Luis Fuentes

Staff in Attendance

Anita Fields, TAP Secretary
Nancy Ferree, TAP Program Manager
Rose Browne, DFO

Welcome/Announcements

Lou Kapugi started the meeting by welcoming everyone to the meeting. He also said that the committee has gotten a little more organized and there are more issues coming in. Kapugi stated that the committee needs to thank Susan Lynn for everything that she is doing.

Roll Call

Quorum was met.

Introductions of Guests

None.

Review Meeting Minutes

Meeting minutes from July and August were approved by consensus.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
August 9, 2010**

Members in Attendance

Justin Axelrod
Miya Burt-Stewart
Susan DaCorte
Karie Davis-Nozemack
Luis Fuentes
Herbert Hayes
Randee Head
Deidre Jackson
Louis Kapugi
Susan Lynn
Eboni Moss
Elizabeth Mossad
Sue Tatum
Tommy Thompson

Members Absent

None.

Staff in Attendance

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

Welcome/Announcements

Lou Kapugi started the meeting by welcoming everyone to the meeting.

Roll Call

Quorum was met.

Introductions of Guests

Gerald Janci
Hubert Tolman

Review Meeting Minutes

Meeting minutes from July is not ready for review.

Review of Joint Committee Meeting

Kapugi announced that there was not a Joint Committee call due to the closeness of the face-to-face meeting.

Screening Subcommittee Report

Susan Lynn informed the committee that the following issues are being placed in the parking lot. The screening subcommittee recommends that the committee work all three issues.

Issue 18156, LITC Grants Matching—Submitter suggests that the IRS should take into consideration the difference between LITC clinics on college campuses and those that are not when determining matching funds.

Issue 18333, Applications for Blackberries/iPhones/Android Phones—Submitter suggests that



the IRS develop applications for smart phones to enable taxpayers to access their tax information on the go. It will also help those taxpayers who cannot afford internet and cell phones; they would still have a way to access the IRS website.

Issue 18335, Envelope Size—Submitter suggests that the IRS use bigger return envelopes. The return envelopes that the IRS puts in with the correspondence barely hold a check and the remittance form. Quite often, the IRS will request you send additional documentation, which will not fit into the envelope unless you cram it in. Try just sending back three pages of IRS correspondence along the same fold lines that the IRS used – it does not fit.

The committee agreed by consensus to all recommendations from the screening subcommittee.

Subcommittee Reports

Issue 16599, Flexible Spending Account—Lynn will get with Donna Powers to set up a subcommittee call next week.

Issue 16971, Amended Returns—Sue Tatum reported that the subcommittee still needs to speak to a Subject Matter Expert (SME). Tatum is pushing for a call by the end of this or next week.

Issue 16972, Health Insurance for Subchapter S—Eboni Moss reported that they are waiting on a SME to be able to ask some questions they have.

Issue 17722, Release of Federal Tax Lien—Justin Axelrod reported that this issue is complete and ready to go to the area Quality Review (QR). Powers will post to Tap Space once complete by QR for vote.

Issue 17723, Power of Attorney-Delay in Processing—Karie Davis-Nozemack reported the issue is complete and ready for QR by the end of this week.

Issue 17957, No Explanation with IRS Checks—Moss reported for Randi Head, she stated that the issue is written-up and ready for QR.

Issue 18151, Notice of Deficiency—Axelrod reported that the issue is written-up, but it needs to be edited and a little research done.

Issue 18152, Filing Petition with Tax Court—Davis-Nozemack reported that the subcommittee need to have a call; she thinks this is a legislative issue.

Issue 18153, CAF Number Errors—Telephone is not answered—Axelrod reported that this issue is complete and needs to be forwarded to QR.

Issue 18165, Withdrawal/Revocation of POA—Lynn reported this issue will be sent to QR by the end of next week.

Issue 16596, Erroneous Information from IRS Employees—was pulled out of the parking lot last month (was temporarily parked, now ready to work again). The subcommittee consists of Liz Mossad, Tatum, Miya Burt-Stewart and Axelrod. Mossad is the lead, with Tatum as co-lead.

The following issues are coming out of the parking lot and assigned to teams to work:

Issue 18156 LITC Grants Matching – Justin Lead, DD Jackson 2nd Lead (Team 2) – Susan L advisory

Issue 18333, Applications for Blackberries/iPhones/Android Phones—Submitter suggests that the IRS develop applications for smart phones to enable taxpayers to access their tax information on the go. It will also help those taxpayers that cannot afford internet and cell phones; they would still have a way to access the IRS website. – Susan D Lead and Liz 2nd Lead (Team 3) – Justin and Susan L Advisory

Issue 18197, Form 8109B – Submitter asks if anything can be done to avoid a penalty when you cannot take your federal tax deposit to the bank because you have no form 8109B. Is there any system in place for banks to accept money with a tax coupon? Perhaps there could be an online or phone payment system where the money could be withdrawn directly from your bank account like there is for mortgage payments – you just call on the phone and punch in the proper prompts until they get your bank info. Tommy T Lead, DD Jackson 2nd Lead (Team 2) – Susan L advisory

Issue 18154, TAP info for IRS employees –Submitter stated that IRS employees are not really informed about TAP. IRS needs to be proactive in informing employees of the benefits of TAP and they



could perhaps recommend to unhappy callers how they can make a suggestion to TAP to improve the taxpayer burden. I talk to IRS people all the time who tell me how awful something is with forms or how some procedure does not work, etc. Who better to give suggestions than the people who deal with angry taxpayers all day? Miya Lead, Luis 2nd lead (Team 1) – Susan L advisory

Powers stated that she is concerned because right now the committee has 14 active issues. Lynn asked what she suggests. Powers suggested the committee not take issue from the parking lot until the current active issues are in to the Joint Committee.

Davis-Nozemack stated that she is a little concerned as well with the amount of issues coming to QR at one time. She mentioned that it is easy to review during a face-to-face meeting, but a little challenging when everyone is back home. Lynn suggested that the QR is broken-up and each QR member review an issue simultaneously. Thompson stated that when the issue gets to QR it should already been completed and before the QR re-writes the issue, they should send it back to the subcommittee.

DaCorte said that the subcommittees should give QR one week for turn-around from the time it hits Moss' inbox.

Project Committee Updates

Forms & Pubs/MLI—Kapugi stated that Forms and Pubs are not really doing anything right now. Fuentes said that during the face to face they reviewed three forms for the 1040 for 2010 filing season. He also said that they are setting up language.

Notice Improvement—Davis-Nozemack said that they are just doing the same as last month.

TAC—Thompson reported they are still working on the recommendations and working on their reports. He also reported that last month seven TACs had a super Saturday. This was open to assist taxpayers affected by the oil spill. The event was poorly attended.

Communication— DaCorte reported that they are completing the bio book, working on outreach and helping staff with the Annual Meeting rollout.

EITC—Tatum reported that the Education subcommittee submitted three ppt presentations to EITC for their approval. The Training subcommittee was still completing their project.

VITA—Axelrod reported they have completed their projects. The subcommittees are going to review each other's work. They will have everything ready to submit in September.

SBSE— Burt-Stewart reported there is nothing new

Outreach

Powers stated that she did not ask for outreach for July, but if anyone has anything to send them to her. Powers discussed the two Tax Forums Area 3 attended, Atlanta and Orlando. She stated that out of those two outreaches they received 61 potential issues.

Powers stated that she received a response from a SAM's issue that she submitted; she is going to post it to TAP Space. Powers also announced from the Director's office that any tours during the Annual meeting would have to be done on their own time.

Citizen Input

None.



Meeting Close

Kapugi thanked everyone for joining; he also stated that this is the best meeting all year.

Next Meeting is teleconference on September 13, 2010.

Certification: the Area 3 Committee approved these minutes, by consensus on September 13, 2010.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
July 12, 2010**

Members in Attendance

Justin Axelrod
Miya Burt-Stewart
Susan DaCorte
Karie Davis-Nozemack
Randee Head
Louis Kapugi
Susan Lynn
Tommy Thompson

Members Absent

Luis Fuentes
Herbert Hayes
Deidre Jackson
Eboni Moss
Elizabeth Mossad
Sue Tatum

Staff in Attendance

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

Welcome/Announcements

Lou Kapugi started the meeting by welcoming everyone to the meeting. Donna Powers announced that Charles Armstrong has resigned and Deidre Jackson has stepped up and accepted the position as Louisiana's representative. Powers also thanked all panel members that volunteered to help with the interviews.

Roll Call

Quorum was met.

Introductions of Guests

Verdina Bingham

Review Meeting Minutes

Meeting minutes from June were approved by consensus.

Review of Joint Committee Meeting

Tommy Thompson gave an overview of the Joint Committee Meeting (JC).

- Discussed the Annual Meeting, The meeting is going to be at the Capital Hilton in Washington, DC. There was a lot of information about workshops
- Reviewed six items from Tax Forms and Pubs and approved those items.
- Reviewed one item from Notices dealing with storing correspondex letters.
- Reviewed 16 issues from Areas 1-7 and only two went back to the Area.
- Elevated 14 issues to the IRS.



Susan DaCorte has done a wonderful job with the annual report. She is also the chair of the Communications committee. DaCorte mentioned that the Communications Committee is the only project committee that does not have an IRS program owner. The mission of the committee is to make life easier for the other members of TAP. TAP Space has been the bane of everyone's existence over the last few years. Now that the contract is expiring, a new contract will be issued. It will include updates to improveirs and TAP Space. Some primary functions are going to be coming. They seem to have a handle on what improveirs needs to be and they are very willing to include what TAP Space needs to be. A core group will be identifying issues. There is going to be a survey that is going to go out to everyone, please complete with any concerns. TAP Space will look more like a website. We are hoping a workshop is offered at the annual meeting providing it be up and running by then.

Thompson mentioned that DaCorte is arranging a trip to the White House for all the TAP members that want to participate. Someone suggested having another option of going to the Treasury Department.

The JC talked about filling the 28-29 slots and all but one interview have been conducted. Dean Conder, Thompson, and Steve Berkey are the committee members that will work the TAP Chair and Vice Chair on elections.

Kapugi mentioned that Area 3 has always been well represented on the JC and have always been acknowledged for upstanding members concerning TAP. Thompson did an outstanding presentation on the TAC centers, he was acknowledged for that. DaCorte, they need to bronze her because she was involved in so many aspects of the meeting. Susan Lynn was mentioned for the good work she has done with SBSE and Justin Axelrod was commended for the good work he has done with LITC.

There was some talk about restructuring TAP. In some respect standardizing subcommittees, standardizing the way we do outreach, and maybe cutting down on the representation numbers and the JC. This was just a discussion, nothing put in concrete.

Thompson added that the JC discussed if a committee's parking lot is empty, they can pull issues from another committee's parking lot. The JC also addressed members on the committees that don't participate, people who are not on the calls and people who seem to be disinterested they made the commitment, but they are not keeping their commitments and not working on issues. The JC discussed that issue at length during their face-to-face.

Screening Subcommittee Report

Susan Lynn discussed the following issues: These are all new issues that were submitted.

Issue 18047, Reduction in Cost— the screening committee met. The subcommittee recommends not working this issue. The issue was a comment about empowering employees and it was something the committee could not work.

Issue 18048, Tax Cheat the screening committee met. The subcommittee recommends not working this issue because someone just called to complain about not having a way to report fraud. The IRS does have a process to report fraud, they was just venting.

Issue 18049, Prepaid Envelopes— the screening committee met. The subcommittee recommends not working this issue because the committee does not feel this issue could be worked due to the cost if would incur.

Issue 18050, Social Security Numbers on Checks— the screening committee met. The subcommittee recommends not working this issue, it is a duplicate and another area is working it.

Issue 18151, Notice of Deficiency—the screening subcommittee met. The committee recommends working this issue. The issue was going to be placed into the parking lot, but team 2 has voted to work this issue. Justin Axelrod is the lead and Sue Tatum is the co-lead.

Issue 18152, Filing Petition with Tax Court— the screening subcommittee met. The committee recommends working this issue and placing it in the parking lot. If someone wants to volunteer to work the issue, Axelrod would like to be on the subcommittee. Karie Davis-Nozemack volunteered to work the issue once she completes the issue she is currently working on. Team 1 will work on this issue with Davis-Nozemack as the lead and Axelrod working with team 1.



Issue 18153, CAF Number Errors—Telephone is not Answered— the screening subcommittee met. The committee recommends working this issue. Team 2 volunteered to work this issue.

Issue 18154, TAP Information for IRS Employees— the screening subcommittee met. The committee recommends working this issue and placing in parking lot.

Issue 18155, Collection Employees Denying Request to Speak to Manager— the screening subcommittee met. The committee recommends working this issue and placing in parking lot.

Issue 18165, Withdrawal of Power of Attorney— the screening subcommittee met. The committee recommends working this issue. Lynn volunteered to work this issue along with Diedre Jackson. Lynn said she hopes to have this completed by the next meeting.

Lynn said the next issue is not on the agenda, but it was on a previous agenda.

Issue 18197, Form 8109B—The screening committee recommends working this issue. The committee will place it in the parking lot until a team is free to work it. Lynn explained that the 8109B is a scanable form. A taxpayer takes the form to the bank to make a payroll tax deposit or a corporate tax payment. Thompson shared that this issue was worked by the TAC Project committee last year and actually, it is before Congress right now. Lynn suggests that she and Thompson discuss next week to see if these two issues are similar or different.

Lynn mentioned there was a report that Donna sent out with committee status' that mentioned Issue 18156, Low Income Tax Payer Clinic. The committee has not agreed to accept it yet; it has not come before the screening committee.

The last item is an issue that Liz Mossad was leading; we will bring the issue out of the parking lot and work it. The committee agreed to place in parking lot due to a similar issue from another committee and it was completely different.

Subcommittee Reports

Issue 16599, Flexible Spending Account—Kapugi reported that there has not been any real subcommittee work done on this issue. Kapugi stated that he has researched and tried to plug information in, and the system will not let the non-custodial parent claim the deduction. He is not sure where Herb Hayes wants to go. Lynn suggested he set up a subcommittee call and try to put this issue to rest.

Issue 16971, Amended Returns—Tatum was not on the call. Lynn shared that she and Kapugi has to do some reading for the conference call scheduled for Friday.

Issue 16972, Health Insurance for Subchapter S—Donna reported that the team is currently waiting on a subject matter expert. Powers is actively trying to locate one. The team is moving right along.

Issue 17722, Release of Federal Tax Lien—Justin Axelrod reported that this issue has been written up and ready for Quality Review.

Issue 17723, Power of Attorney-Delay in Processing—Davis-Nozemack reported that they have made no progress due to not having a subcommittee call. Davis-Nozemack said that they have received some additional information and once they circulate the information it should be wrapped up quick. Lynn said that Axelrod wants to be included on this issue.

Issue 17957, No Explanation with IRS Checks—Ranee Head reported that the subcommittee met once and they are currently doing research. Head said that another call is scheduled for this week and plan to have this wrapped up by next month.

The committee agreed by consensus to all recommendations from the screening subcommittee.

Joint Committee Referrals

Issue 16597 (old Issue 5896)—Deceased Taxpayer Information—Powers reported that this issue went through QR.



Issue 16598 (old Issue 5899)—Virtual world Goods—Justin Axelrod reported that this issue went through QR.

Issue 16595 (old Issue 5839)—Form for Change of Business Name— Powers reported that this issue went through QR.

Kapugi and Thompson requested that Axelrod be available for the Joint Committee call in August to explain Issue 16598.

The committee agreed by consensus to elevate to Joint Committee.

Project Committee Updates

Forms & Pubs/MLI—Kapugi reported that forms and pubs are working on English version of forms and pubs for this second half of the year. The first part they worked on Spanish versions. They are re-doing the 1040 and 1099 miscellaneous forms. Beginning 2011 brokers will be required to report the basis of their stock transactions.

Notice Improvement—Davis-Nozemack reported that Notice Improvement is changing. The program owner changed and the new program owner has two projects that she wants the committee to work on. One is the frequently asked question on the website and the other is Correspondex Letters. Correspondex letters are cut and paste letters in a computer program that the IRS use to send to taxpayers. The committee is split into two subcommittees.

TAC—Thompson reported that the TAC committee completed all of their TAC visits and they are currently working on their report. He reported that all TACs on the Gulf Coast is going to be open for Super Saturday for all people that are having problems with the oil spill.

Communication—DaCorte reported that communications is focused on the bio book, which will be delivered to all returning members and new members before the annual meeting. The communications committee is also working on updating the handbook; this will be ready by the annual meeting as well. There is a big project with the ETAP subcommittee for the TAP Space elements and posting improveirs.org among the people that we work with. If they are part of association, and they have a webpage and put improveirs on there, we want to hear about it. If you do have success putting that, we actually have the graphics that can be used. If anyone has considered putting improveirs.org on WebPages, feel free to send DaCorte an email. The communications committee is going to keep track of everyone that is successful with that. The committee is also working on a skills survey that will be included with the bio. That will come out later in the year.

EITC—No Report

VITA—Axelrod reported that VITA is working on two projects. One is going over some ways to check the accuracy of VITA returns and the other project is the FEAB (Financial Education and Asset Building). The subcommittee that is working on the accuracy has completed there project for the year and will done soon. The FEAB subcommittee has a rough draft together and it will be presented tomorrow on the call.

Thompson added that during the 2009-filing season there were over 37,000 VITA volunteers and they worked in over 5,000 different locations and were only supervised by 12 people in Washington, DC. Thompson thought that was phenomenal that VITA helped over 37,000 taxpayers.

SBSE—Burt-Stewart reported that there were two subcommittees. One subcommittee dealt with Solution Saturday. They completed the recommendation and it is already before the Joint Committee. They recommended nine cities where Solution Saturday be held. The discussed how to help small businesses with compliance issues.

Lynn added that they are also working on compliance for TIP reporting. That project is complete and ready for the Joint Committee. They are also working on the audit technique guides, there are many audit techniques guides within the IRS and they are reviewing the guides, this is an ongoing project. They are also working on a project concerning caregivers.

Outreach

Powers asked that everyone send their outreach reports in.



Citizen Input

None.

Meeting Close

Kapugi discussed non-participating members. It is imperative to return emails and phone calls if someone calls inquiring about members absence. He stated if you can't participate due to personal issues, just let someone know and it will be covered. Kapugi closed the meeting by thanking everyone for their participation.

Next Meeting is teleconference on August 9, 2010.

Certification: the Area 3 Committee approved these minutes, by consensus on September 13, 2010.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
June 14, 2010**

Members in Attendance

Justin Axelrod
Herbert Hayes
Ranee Head
Deidre Jackson
Louis Kapugi
Susan Lynn
Ebony Moss
Sue Tatum
Tommy Thompson

Members Absent

Miya Burt-Stewart
Susan DaCorte
Karie Davis-Nozemack
Luis Fuentes
Elizabeth Mossad

Staff in Attendance

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

Welcome/Announcements

Lou Kapugi started the meeting by welcoming everyone to the meeting. Donna Powers announced that Charles Armstrong has resigned and Deidre Jackson has stepped up and accepted the position as Louisiana's representative. Powers also thanked all panel members that volunteered to help with the interviews.

Roll Call

Quorum was met.

Introductions of Guests

Paulette Bekolo
Jamelda Fulton
Pamela Pierce
Gerald Janci
Annie Cassanova
Emanuel Epeadga
Clarissa Kelly
Patricia Dossall
Paulette LaBostrie
Verdina Bingham

Review Meeting Minutes

Meeting minutes from May were approved by consensus.



2009 TAP Annual Report Review

Susan DaCorte reported that they are finding new ways of getting the annual report out quicker. They are now in the final draft stages and will post to TAP Space for comments. They are hoping to have this completed by early July.

Review of Joint Committee Meeting

Tommy Thompson gave an overview of the Joint Committee Meeting (JC). Thompson shared there were 4 area issues worked on and Issue 17559 that issue pertained to taxpayer's ability to file at no charge through the IRS website. The recommendation to place a disclaimer letting taxpayers know there will be a charge once they leave the IRS website. Issue 16721 that issue deals with a taxpayer's ability to speak to the same IRS person after finishing a conversation. The suggestion is to add a disclaimer letting them know that they will not have the opportunity to speak to the same person again. Issue 16706 pertains to the IRS ability to communicate to all the taxpayers that a tax preparer is using their information without their consent. The way it was resolved is that the IRS should encourage public knowledge that their consent is needed. That was approved by the JC and elevated to the IRS. Issue 16730 this issue pertains to adding a statement on notices advising taxpayers if their return was prepared by a third party preparer, that taxpayer may want to contact that individual before contacting the IRS. The JC is still working on the strategic plan task force. The issue tracking task force has concluded, but has not published all of their report yet. Susan DaCorte is finalizing the 2009 Annual Report. Steve Berkey reported on recruitment and it is going really well thus far.

Screening Subcommittee Report

Susan Lynn discussed the following issues:

Issue 17957, No Notice of Explanation with IRS Checks, this is related to correspondence being sent when you get a refund check with the IRS—the screening subcommittee recommends working this issue.

Issue 17998, Revocation of Power of Attorney,—the screening subcommittee recommends working this issue. They want to place in the parking lot and wait until the subcommittee completes the problems the committee is currently having with power of attorneys and delays in processing. The committee wants to wait until they complete their work to determine if this will become part of that same issue.

Lynn shared that another issue came in that was 33 pages, and there were 31 issues someone submitted. The majority of them are legislative. The screening subcommittee have identified the ones that are legislative, they are going back to see which one are legislative that they are not sure about and then they are looking at what they may be able to work.

Lynn recapped the standing subcommittee teams. Team 1 consists of Karie Davis-Nozemack, Miya Burt-Stewart, Herb Hayes, and Luis Fuentes. Team 2 consists of Justin Axelrod, Sue Tatum, Deidre Jackson, and Tommy Thompson. Team 3 consists of Eboni Moss, Randee Head, Liz Mossad, and Susan DaCorte. Lynn and Kapugi are going to be floaters filling in where needed.

Issue 17722, Release of a Federal Tax Levy is assigned to Team 2. Thompson is the lead for the team. Issue 17957, No Notice of Explanation with the IRS Check is assigned to Team 3. Head is the lead for the team.

Subcommittee Reports

Issue 16599, Flexible Spending Account—Hayes stated there is nothing to report. He is still researching the issue. Kapugi will get with Hayes to discuss.

Issue 16971, Amended Returns—Tatum reported that the subcommittee sent items to Powers and is waiting on research.

Issue 16972, Health Insurance for Subchapter S—Moss reported that they are currently doing research and the subcommittee will have a follow-up call and discuss further.

Issue 17723, Power of Attorney-Delay in Processing—Davis-Nozemack and her subcommittee is not currently on the call, no report.



The committee agreed by consensus to all recommendations from the screening subcommittee.

Joint Committee Referrals

Issue 16597 (old Issue 5896)—Deceased Taxpayer Information—Powers reported that this issue went through QR and she will have them ready for the JC meeting June 22.

Issue 16598 (old Issue 5899)—Virtual world Goods—Justin Axelrod reported that this issue went through QR and she will have them ready for the JC meeting June 22. Kapugi asked Axelrod to be on the call just in case there are questions.

Issue 16595 (old Issue 5839)—Form for Change of Business Name— Powers reported that this issue went through QR and she will have them ready for the JC meeting June 22.

The committee agreed by consensus to elevate to Joint Committee.

Outreach

Powers shared that the Communications Committee has recently established a database that identifies technology outreaches that the member complete. If you are a part of the Chamber of Commerce or the Rotary Club and they allows you to put our TAP website on their site. Please let them know so that they can keep a record of it. Please send the information to Powers and she will forward to DaCorte.

Powers reported this has not been the best month for outreach. Thus far, there are t a total of 43 outreaches and everyone was one on ones with a total audience of 100 people.

Citizen Input

Patricia Dosedall asked if the guest could be furnished a copy of the minutes from last month’s call. Anita Fields informed that minutes could be found on www.improveirs.org once they are approved.

Meeting Close

Lynn asked how she could change her bio in the bio book. She also requested that if any tax practitioners have input about Care Givers please send her an email. Thompson also send out a request that if anyone visits a Tax Assistance Center, please pay attention to the signage and provide him with feedback, if you have any information or suggestions to email him. Kapugi closed the meeting and thanked everyone for attending. He also shared that he and Rose Browne is doing an outreach in Macon, GA with approx. 1000 people attending. He also reminded everyone about the housekeeping during the calls. Please remember to mute your phones if you are not speaking.

Next Meeting is teleconference on July 12, 2010.

Certification: the Area 3 Committee approved these minutes, by consensus on July 12, 2010.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Face-to-Face Meeting Minutes
May 20-21, 2010**

Thursday, May 20, 2010

Friday, May 21, 2010

Members in Attendance

Charles Armstrong—absent on the 21st

Justin Axelrod

Miya Burt-Stewart

Susan DaCorte

Karie Davis-Nozemack

Luis Fuentes

Herbert Hayes

Randee Head

Louis Kapugi

Susan Lynn

Eboni Moss

Elizabeth Mossad

Sue Tatum

Tommy Thompson

Members Absent

None.

Staff in Attendance

Shawn Collins, TAP Program Director

Anita Fields, TAP Secretary

Donna Powers, TAP Program Analyst

Nancy Ferree, TAP Program Manager

Rose Browne, DFO

Thursday, May 20, 2010

Welcome/Announcements

Lou Kapugi started the meeting by welcoming everyone to the meeting. Lou gave kudos to the IRS staff and talked about all the good work and support that is given to the panel.

Nancy Ferree welcomed everyone to the meeting as well. She stated that she appreciates the sacrifices everyone made to be here.

Shawn Collins thanked everyone for being here. She said that the commitment and passion is outstanding and the work the panel is doing is making a tremendous impact. She shared that the staff reviewed and ranked 550 application packets. The interviews will begin in June and hopes to have them completed by the end of June.

Collins shared that the annual meeting is scheduled for the first week of December at the Capital Hilton, Judi Nicholas is going on a 60-day detail and Bill Mezger is going to backfill for her, and Steve Berkey was just selected for the Senior Management Readiness Program.

Rose Browne stated that she has enjoyed her two years being the DFO and she discussed what her roles are as DFO.



Roll Call

Quorum was met.

Introductions of Guests

Deidra Jackson

Review Meeting Minutes

Meeting minutes from April were approved by consensus.

2009 TAP Annual Report Review

Susan DaCorte reported that they are finding new ways of getting the annual report out quicker. They are now in the final draft stages and will post to TAP Space for comments. They are hoping to have this completed by early July.

Review of Joint Committee Meeting

Tommy Thompson gave an overview of the Joint Committee Meeting (JC). Thompson shared what the JC does. In April's meeting the JC discussed 11 or 12 issues and elevated seven or eight of those reviewed. One of the missions/focus of the JC for 2010 and beyond is tracking the IRS responses and implementation of the issues elevated.

There was discussion amongst the group about how the IRS takes up to two to three years to implement issues elevated.

Introduction to New Orleans/2009 NTA Report to Congress

Carolyn Lewis the LTA for Louisiana gave an introduction to New Orleans. She showed a film to welcome the panel members to New Orleans.

Lewis discussed what the NTA talked about in her Annual Report to Congress. She touched on the toll-free line, return preparer strategy, and correspondence audits. She shared that the NTA's biggest success will be when she gets Alternative Minimum Tax (ATM) on board.

Lewis also discussed Low Income Tax Clinic (LITC) and their mission. She also shared how they apply to get grants from the IRS. Lewis told the panel that the LITC is her portfolio and assigned area of expertise.

New Orleans LITC

Mark Moreau, the Director of the LITC in Louisiana discussed what his office does. He discussed the work the South Eastern legal services do in the state of Louisiana. He gave background on all the programs the IRS implemented through the years to help the low-income community.

He got started in this about ten years ago with a hard working single mother. The IRS denied her earned income credit and the lawyers came in, saved her and won the lawsuit.

Lynn asked Mr. Moreau, in his dealings with taxpayers when and if he receives a suggestion on how to reduce taxpayer burden and improve IRS customer service, how it is dealt with. Moreau stated that they are encouraged using the Systematic Advocacy Management System (SAMS).

Recruitment & Interview Process

Nancy Ferree informed the committee that we would be coming out to solicit help to interview new potential panel members. Once the interview process is complete, the next step is the selection.

Issue Process

Susan Lynn explained the issue process from conception to implementation. She suggested that when



you talk to a taxpayer and they are complaining about the IRS, if it is not a personal tax problem, they write-up the issue for them.

The process begins with the issues coming in; Donna logs it into the database. Then the screening committee reviews them and makes a recommendation. Next, on the full committee monthly call they vote to accept the screening committee's recommendation. Lastly, it is assigned a subcommittee to work or placed in the parking lot to work when time permits.

She proposed setting up standing subcommittees to work issues.

Screening Committee Report

The screening committee met and discussed:

Issue 17722, Release of Federal Tax Levy. The screening committee recommends working this issue and assigning a subcommittee.

Issue 17723, Power of Attorney-Delay in Processing—the screening committee recommends working this issue. The problem is tax professionals' fax in power of attorneys and the service is nine weeks behind in processing power of attorneys. This is a problem for practitioners to service taxpayers. A subcommittee is assigned to this issue. The subcommittee consists of Karie Davis-Nozemack, Liz Mossad and Luis Fuentes.

Issue 17263, Late Penalties for LIC Partner—the screening committee reviewed this issue and recommends not working, because this is a legislative issue.

Issue 17261, Over 65 Automatic Figures for Deduction on 1040—the screening committee reviewed this issue and recommends reviewing this issue to see if it needs to be worked.

The committee agreed by consensus to all recommendations from the screening subcommittee.

Elevated Issue Response

Issue 309-5831, TIN Name Mismatch—The committee accepted the IRS response and closed the issue as closed rejected. Lynn made a note that she plans to revisit this issue.

Active Subcommittee Reports

Issue 16589 (old Issue 5499)—Phone # on Notice 3172 Not Correct—Susan Lynn recommends this issue be dropped because this is no longer an issue.

Issue 16596 (old Issue 5849)—Erroneous Information from IRS Employees— Elizabeth Mossad said this issue is similar to an issue Area 1 is working also. She stated that they decided to take this in a different direction and the subcommittee will work on it during this face-to-face meeting. The final decision of the committee was to place this issue back in the parking lot, and wait to see what the outcome is on the Area 1 issue. The analyst will monitor the parking lot.

Issue 16597 (old Issue 5896)—Deceased Taxpayer Information—Susan DaCorte reported that this issue is in QR.

Issue 16598 (old Issue 5899)—Virtual world Goods—Justin Axelrod reported that this issue is complete and ready for QR. The subcommittee is recommending that the IRS give guidance on how virtual world goods report their taxes.

Issue 16595 (old Issue 5839)—Form for Change of Business Name— Miya Burt-Stewart reported that her subcommittee proposed that the IRS prepare written instructions on the irs.gov website on how to change the business. The issue has been through the area quality review and ready to be elevated to JC.



Parking Lot Issues Moved to Active

Issue 16971, Amended Returns—Sue Tatum reported that her subcommittee had a call last week and has requested research from Donna Powers. Subcommittee consists of Tatum, Thompson, Kapugi, and Lynn.

Issue 17102, Form 5472 Attachments—Karie Davis-Nozemack reported that the biggest problem is that you have to file the form you have to send to two different places. Davis-Nozemack and subcommittee recommends dropping this issue because if you file electronically it satisfies the duplicate filing. This is a legislative issue and will be referred to SAMS. Lynn and Davis-Nozemack will help Powers to write-up and put into the SAMS.

Issue 17103, CAF Rep Change of Address Process—the committee decided by consensus to bring out of parking lot and make active. The subcommittee consists of Herb Hayes, Lou Kapugi, Charles Armstrong and Randee Head.

Issue 16972, Health Insurance Deductions for Subchapter S—the committee decided by consensus to bring out of parking lot and made active. The subcommittee consists of Moss, Axelrod, DaCorte and Lynn. Moss is the lead.

Issue 16599, Flexible Spending Account—the committee decided by consensus to bring out of parking lot and made active. The subcommittee consists of Hayes, Head, Kapugi, and Thompson. Hayes is the lead.

How to write and Issue

Lynn gave a brief overview on how to write an issue and complete the JC referral form.

Lynn suggested that the committee goes to standing subcommittees to help move issues along quickly. The committee agreed by consensus to have standing subcommittees. The subcommittees are:

Team A—Karie Davis-Nozemack, Miya Burt-Stewart, Herb Hayes, and Luis Fuentes

Team B—Justin Axelrod, Sue Tatum, Charles Armstrong, and Tommy Thompson

Team C—Eboni Moss, Liz Mossad, Randee Head, and Susan DaCorte

Lou Kapugi and Susan Lynn will oversee and fill-in when needed.

The committee agreed by consensus to the proposed standing subcommittees.

Project Committee Report-Out

Each member shared statuses of project their particular project committee is currently working.

Round Table/Close Out

Kapugi announced that group is meeting at 6:30 in the lobby for dinner. Lynn asked if anyone would like to tour the White House as a group before/after the Annual Meeting.



Friday, May 21, 2010

Welcome/Announcements

Kapugi opened the meeting with some administrative information.

TAPSpace Demonstration

Axelrod gave a TAP Space demonstration he also showed members how to upload bios and pictures. The discussion thread, email notification and other aspects of TAP Space was demonstrated.

Outreach

Powers encouraged the committee to get to know their LTAs. She said that they love to partner with TAP to do outreach. There were 48 outreaches with a total audience of 67,743.

SWOT Analysis

Kapugi gave an overview of some of the comments that were gathered during the SWOT Analysis. If you want to read the report, you can log onto TAP Space.

The committee discussed a process to close the loop on issues that the committee wants to re-work.

STRENGTHS

- Diversity of backgrounds
- Commitment level of members
- Ability to reach people in remote areas.
- Knowledge base of members
- Knowledge base of staff
- Staff Support
- Ability to communicate with the IRS

Weakness

- Davis-Nozemack shared that closing the loop on issues dropped or issues the committee wants to re-work, there is no process to track.
- Tatum said that the new member handbook is a good resource. She feels that in the orientation classes, they should have done the exercises in the issue elevation workshop.
- DaCorte finds it offensive that some members are not participating.
- Kapugi—new member training.
- Davis-Nozemack noted that an opportunity would be to place IRS offices ---See Karie.
- Commitment of members
- Remote/too thin geographically – disperse
- Need more staff
- Size – too many members
- Budget Restrictions
- Lack of authority/not enough power to make changes within the IRS
- Lack of accountability of members
- Rogue Member – Off message
- Time commitments
- Coordinate outreach opportunities
- Travel Outreach budget
- IRS details
- Passing the torch to rotating panel members
- Lack of Awareness/recognition within the IRS

Threats

DaCorte—a threat to the program is continuity of the program. The commitment should be extended beyond the three-year commitment.



Better partnerships
Lack of awareness with the public
Budget
Congress/Treasury
No Charter
Public Perception – We are the IRS
Need Applicants in specific areas
So many messages – ours get lost to the public.

Opportunities

Emerging “hot button”
Better use of Technology
Program owners valuing TAP and giving more responsibilities
Use the knowledge of rotating TAP members

Kapugi asked that the members complete the forms and return to him.

Citizen Input

Deidra Jackson asked if she could attend the meeting in New Orleans. Ferree informed that they are open meetings and we encourage people to attend.

Collins shared that she enjoyed the meeting and she will be attending more. She also thanked everyone for the work they are doing.

Meeting Close

Kapugi closed the meeting and thanked everyone for attending.

Next Meeting is teleconference on June 14, 2010.

Certification: the Area 3 Committee approved these minutes, by consensus on June 14, 2010.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
April 12, 2010**

Members in Attendance

Justin Axelrod
Karie Davis-Nozemack
Luis Fuentes
Herbert Hayes
Louis Kapugi
Susan Lynn
Ebony Moss
Sue Tatum
Tommy Thompson

Members Absent

Charles Armstrong
Susan DaCorte
Ranee Head
Elizabeth Mossad
Miya Burt-Stewart

Staff in Attendance

Anita Fields, TAP Secretary
Donna Powers, TAP Program Analyst
Nancy Ferree, Acting DFO

Welcome/Announcements

Lou Kapugi started the meeting by welcoming Donna and thanking Sallie. He also welcomed everyone else and our guest to the meeting.

Roll Call

Quorum was met.

Introductions of Guests

Diedre Jackson
Verdina Bingham
Katheryn Boyette

Review Meeting Minutes

Meeting minutes from March were approved by consensus.

Review of Joint Committee Meeting

Tommy Thompson gave an overview of the Joint Committee Meeting. Thompson shared that they congratulated Shawn Collins as the new TAP Director. Cheryl Morse is working on the strategic plans task force and we will all be getting emails on that. In the TIGTA report there were questions regarding elevated issues. In December an issue, tracking task force was appointed and Judi Nicholas is heading that up. Susan DaCorte is heading up the 2009 Annual Report. Recruitment is underway right now. The JC reviewed a couple of Project Committee reports.

Screening Committee Report

Issue 16971, Amended Return Forms— There are multiple forms available for requesting a refund of taxes paid for previously filed returns that need amending. Some of the forms, such as 1139, must



be filed within a certain amount of time or it is rejected and the taxpayer must re-file for the refund on a different form. I think the IRS should simplify the amended return filing by reducing the number of forms and make it easier for the taxpayer.

The screening committee reviewed this issue and recommend working this issue. They want to recommend simplifying the form.

The committee agreed by consensus to work this issue, the subcommittee assigned is Sue Tatum, Louis Kapugi and Tommy Thompson. Sue Tatum is the lead.

Issue 16792, Health Insurance Deductions for Sub Chapter S—this issue related to how you report health insurance deductions for a Sub Chapter S owner, someone who owns more than 2% of a Sub Chapter S Corporation. This issue is going to need a lot of research and a little more high tech and we need some people that have tax preparation experience.

The screening committee reviewed this issue and recommend working the issue. The committee agreed by consensus to work this issue, the subcommittee assigned is Susan DaCorte, Justin Axelrod, Susan Lynn and Eboni Moss. Moss is the lead.

Issue 17102, Form 5472 Attachments—This issue is related to form 5472. This form has to be filed with a corporation with foreign owners. The issue is that you have to file this form with two different locations. To reduce taxpayer burden we want to recommend filing the form at one IRS office instead of two different offices.

The screening committee reviewed this issue and recommend working.

The committee agreed by consensus to work this issue. The subcommittee consists of Luis Fuentes, Karie Davis-Nozemack, and Tommy Thompson. Davis-Nozemack is the lead.

Issue 17103, Change of Address for CAF# --Central Authorization File (CAF#), this number is assigned to tax preparer and filing a power of attorney for your client the IRS identify you by your CAF#.

The screening subcommittee reviewed this issue and recommend working. They feel there is not an easy way to inform the CAF# office of all the POA forms you have when you change your address.

The committee agreed by consensus to work this issue. The subcommittee consists of Herbert Hayes and Sue Tatum. Hayes is the lead.

Issue 17122, E-file Difficulties for Americans Living Abroad—This issue consist of a retired service-member could not e-file his return, because he did not have an U.S. address. Two people checked with different software and they both allow you to file with a foreign address.

Donna Powers have contact information and will send him a copy of the Publication 54, Tax Guide for US Citizens and Resident Aliens.

The screening subcommittee reviewed this issue and recommends not working, because it was an error on his part or checks the wrong box when completing the form.

The committee agreed by consensus not to work this issue.

Issue 17144, TAS Criteria—A taxpayer said that because he has an IRS exam and he received an incorrect assessment. He feels that if you get an incorrect assessment from an exam, it should be an



automatic qualification to get into TAS. He has to call TAS 3 different times before he case was accepted. He feels that if you received an incorrect assessment after an examination that should be an automatic case for TAS.

It was conversation regarding this issue, it was determined that this is not an issue, because TAS has a certain criteria and before a case is taken TAS tries to let the normal processes take place.

The committee agreed by consensus not to work this issue.

Subcommittee Reports

Issue 16589 (old Issue 5499)—Phone # on Notice 3172 Not Correct—Susan Lynn reported that they are still waiting on the TAP staff to contact the IRS. Lynn stated this issue is directly related to Issue 5498 that the committee has not closed out. They are similar issue and they came from the same suggestion that came from someone last year. The committee needs to speak to the IRS employee that wrote the reply for Issue 5498 before they can go on with Issue 16589. Lynn said that if it is imperative to close out this old issue to get the Annual Report complete, she is willing to close out the old issue and keep the new one alive. She said that before the committee can go any further they need to speak to person who responded to the old issue.

Issue 16596 (old Issue 5849)—Erroneous Information from IRS Employees— Powers reported that another area is working on a similar issue issue. Powers asked if Area 1 wanted to combine and work together and they did not want to combine with Area 3. Liz Mossad and Powers discussed that this issue can be expanded in a different area and go in a different direction. Powers contacted the subcommittee to see if they wanted to drop or go in the different direction. She have not heard back as of yet. Justin Axelrod and Sue Tatum confirmed that they decided to continue to work the issue.

Issue 16597 (old Issue 5896)—Deceased Taxpayer Information—Powers said that the subcommittee have not worked on this issue yet and Susan DaCorte needs another month to gather information.

Issue 16598 (old Issue 5899)—Virtual world Goods—Justin Axelrod reported that this issue is almost complete, he just needs to get with his subcommittee to ensure everyone is on the same page. He said it should be ready by the face-to-face meeting.

Issue 16595 (old Issue 5839)—Form for Change of Business Name—Susan Lynn reported the issue is written-up and it is now in Quality Review. The subcommittee received changes from the quality review subcommittee and she feels that the quality review should get together with their changes and only send one document. Lynn stated the issue is ready to go to Joint Committee once they get the final quality review document back.

IRS Responses

Issue 309-5831, TIN Mismatch—Lynn stated that this issue should not have been rejected. The person that reviewed totally misunderstood the issue and did not address it properly. Nancy Ferree will speak with Shawn Collins to see if we can speak to and IRS liaison to discuss this further.

Issue 309-5498, Phone Prompt Doesn't Have Proper Options—The IRS responded stating that they were not going to change the prompts. The committee agreed by consensus to close-proposal rejected.

Outreach

Powers reported 381 outreaches for last month to reach a total audience 351,230 people. There was a lot of recruiting ads that went out and some media things that contributed to these totals. Good job on the outreach. Powers stated to continue to talk about recruiting. Powers also mentioned that Area 3 has two Tax Forums coming up, one in Atlanta and one in Orlando. We need a couple of members to help with those.



Face-to-Face Meeting

Anita Fields stated that she sent out the travel request forms this morning and encouraging everyone to get them in as soon as possible. She also reminded that the members will be staying and meeting at the New Orleans Marriot May 19-21.

Citizen Input

Diedra Jackson asked if she can attend the meeting in New Orleans. Ferree informed that they are open meetings and we encourage people to attend.

Collins shared that she enjoyed the meeting and she will be attending more. She also thanked everyone for the work they are doing.

Meeting Close

Kapugi closed the meeting and thanked everyone for attending.

Next Meeting is a face to face in New Orleans May19-21, 2010.

Certification: the Area 3 Committee approved these minutes, by consensus on May 20, 2010.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
March 8, 2010**

Members in Attendance

Justin Axelrod
Susan DaCorte
Karie Davis-Nozemack
Herbert Hayes
Randee Head
Louis Kapugi
Susan Lynn
Elizabeth Mossad
Sue Tatum
Tommy Thompson
Charles Armstrong

Members Absent

Miya Burt-Stewart
Luis Fuentes
Ebony Moss

Staff in Attendance

Anita Fields, TAP Secretary
Donna Powers, TAP Program Analyst
Sallie Chavez, SAMS Analyst
Nancy Ferree, Acting DFO

Welcome/Announcements

Lou Kapugi started the meeting by welcoming Donna and thanking Sallie. He also welcomed everyone else and our guest to the meeting.

Roll Call

Quorum was met.

Introductions of Guests

Marty Schneckner

Review Meeting Minutes

Meeting minutes from February were approved by consensus.

Review of Joint Committee Meeting

Tommy Thompson gave an overview of the Joint Committee Meeting. He mentioned that the TAP Director gave the National Office Update, but nothing new happened. The one thing that changed from last year is the JC Quality Review process. The JC quality review subcommittee is, a proofreading committee, the main quality review needs to be complete in the Area and Project committees. When it goes to the JC, they will be cleaning up sentence structure and stuff like that. Recruiting is kicking off March 15-April 30 this year, we are recruiting in 27 states this year.

Subcommittee Reports

Issue 16589 (old Issue 5499)—Phone # on Notice 3172 Not Correct—Susan Lynn reported that they had another meeting. Last month the committee discussed that this issue was very similar to the one Susan DaCorte wrote up last year and was rejected. Lynn felt that the person that rejected our



recommendation gave the committee the wrong information. During the meeting, the decided to have the TAP analyst try to schedule a conference call with the IRS employee who rejected the issue. She stated that the IRS is not responding correctly on this issue.

Issue 16595 (old Issue 5839)—Form for Change of Business Name—Susan Lynn reported that Miya Burt-Stewart has the issue almost complete and will have this issue ready by April. She also wants Powers to schedule a subcommittee call to look over her work.

Issue 16596 (old Issue 5849)—Erroneous Information from IRS Employees—Liz Mossad reported that another area is working on this issue. Area 3 is going to collaborate with Area 1 to work through the issue together. She will have a report next month.

Issue 16597 (old Issue 5896)—Deceased Taxpayer Information—DaCorte reported she needs another month; she is waiting on a response from another entity.

Issue 16598 (old Issue 5899)—Virtual world Goods—Justin Axelrod explained what virtual world goods are. Axelrod explained that people go on and build virtual businesses or they are game type worlds. What happened in 2005 over a billion dollars was earned in these virtual worlds and converted into real world money. There is absolutely no guidance for taxpayers and it is almost like a second currency. Axelrod states it gets in depth into some tax law, but all the committee wants to ask for is that the IRS give guidance to people that earns money in these virtual worlds. The issue is really about is, is the income taxable when it is earned in this virtual currency or do they wait and report it after they pull it out of the virtual world. Axelrod said that he would have this issue written-up by the end of the month.

Ferree mentioned that this issue was one of Nina Olson’s most serious problems in 2008. It was problem number 13 in her report. Sue Tatum said that she also referenced it this year as well.

Issue 16883—Electronic Returns (Rejecting because of Schedule M)

Sallie Chavez stated that she received a call on the toll free line and the caller said she has filed her return electronically (using Tax Act software) four times and she continues to get Error Code 1132 (Schedule M – Schedule M – Economic Recovery Payments Received (SEQ 0170) does not match IRS records. An economic recovery payment may have been received if social security benefits, supplemental security income, railroad retirement benefits, or veteran’s disability compensation or pension benefits were received.) She and her husband receive Social Security. She received the stimulus payment however; her husband did not because he is still working. She went to the IRS and they told her it is a Social Security problem (not IRS). This may be an IMMEDIATE INTERVENTION because there are thousands of taxpayers who may not have received the income however, IRS are saying they did.

Chavez said that it appeared to be an immediate intervention issue. She researched SAMS and there is a similar issue with practitioners therefore, she input this to SAMS. She then received a call from the SAMS manager. She said they heard about this issue but it has only been raised as a practitioner issue where the taxpayer did not know if they had received the stimulus check. They will pursue the issue. It is more of a software issue, not an IRS issue, but it is an active issue being worked.

Outreach

Powers reported 67 outreaches with a total audience of 41,997. The reason the number is so high is that a couple of people had media interviews. She encouraged everyone to keep up the good work, because there was about three or four issues that came from these outreaches.

Face-to-Face Meeting

Anita Fields shared that the face-to-face meeting is in New Orleans and the meeting dates are 19-21 May. She stated that the logistics are not in place yet, but as soon as they are, we will get the information out.



Citizen Input

Marty Scheckner discussed the process of the Taxpayer Advocate Service. Ferree explained the difference between the Taxpayer Advocate Service and the Taxpayer Advocacy Panel. Herbert Hayes stated that if Mr. Scheckner could articulate his issue into an issue that the panel can work, the panel could review and try to improve the service that you are receiving.

Tatum asked how members find out how another committee is working on the same issue. Ferree gave a number of ways that the staff and the members can check to see if an identical issue in with another area.

Meeting Close

Kapugi closed the meeting and thanked everyone for attending.

Next Meeting is a teleconference April 12, 2010, 2:30pm EST.

Certification: the Area 3 Committee approved these minutes, by consensus on April 12, 2010.



**Taxpayer Advocacy Panel (TAP)
Area 3 Committee
Meeting Minutes
February 8, 2010**

Members in Attendance

Charles Armstrong
Miya Burt-Stewart
Susan DaCorte
Karie Davis-Nozemack
Luis Fuentes
Herbert Hayes
Randee Head
Louis Kapugi
Susan Lynn
Eboni Moss
Elizabeth Mossad
Sue Tatum
Tommy Thompson

Members Absent

Justin Axelrod

Staff in Attendance

Sallie Chavez, TAP Program Analyst
Donna Powers, TAP Program Analyst
Rose Browne, DFO

Welcome/Announcements

Lou Kapugi welcomed everyone to the meeting. Kapugi requests that all members prepare for the meeting prior to the call.

Roll Call

Quorum was met.

Introductions of Guests

None present.

Review Meeting Minutes

Meeting minutes from December were approved by consensus.

Review of Joint Committee Meeting

Kapugi commended Tommy Thompson on the review of Joint Committee Meetings that he gave last year and asked if Thompson would continue to give report this year. Thompson agreed.

Thompson recapped the Joint Committee Meeting. The JC discussed the meeting dates for the Annual Meeting (Dec 5-10, 2010), Recruiting Dates (Mar 15-Apr 30, 2010). TAP will have 29 vacancies this year. If you want to read the meeting minutes, they are posted to TAP Space in the Joint Committee folder.

Subcommittee Reports

Issue 16589 (old Issue 5499)—Phone # on Notice 3172 Not Correct—Susan Lynn reported that during the subcommittee call, she concluded that she was going to write-up the issue. Lynn noticed that the response to Issue 5498 has to do with the same letter as Issue 16589. Lynn asked Sallie



Chavez to get the background information from Issue 5498 before she writes-up the issue.

Issue 16595 (old Issue 5839)—Form for Change of Business Name—Miya Burt-Stewart reported the subcommittee reviewed the issue and they are going to propose that the IRS include instructions on what to do if an individual or business wants to change a business name. It will be complete by the March meeting.

Issue 16596 (old Issue 5849)—Erroneous Information from IRS Employees—Liz Mossad had nothing to report. The subcommittee will meet and try to have something by March.

Issue 16597 (old Issue 5896)—Deceased Taxpayer Information—DaCorte reported did her research and will send the information out to the subcommittee members to review. DaCorte says she will have something ready for the full committee next month.

Issue 16598 (old Issue 5899)—Virtual world Goods—Lynn reported that this is an in-depth issue. Justin Axelrod was not on the call and she doesn't know where he wants to go with this issue.

Responses on Area 3 Recommendations

Issue 4977—ITIN Deactivation Procedures—The IRS accepted items 2 and 3 of the recommendations. By consensus, the committee closed this issue as partially accepted.

Issue 5498—Phone Prompt Doesn't Have Proper Options—The IRS came back with, they feel the phone prompts do have the proper options. Lynn wants Sallie to send her the information for this issue, so that they can write this up in conjunction with letter 3172, Issue 16589.

Issue 5831—ITIN Name Mismatch—Kapugi reported that the IRS did not any value in anything the committee recommended with this issue. Lynn asked if the SME could be contacted to discuss how she came up with these answers, because she would like to her to explain how to do what was written up in the referral form.

Outreach

TAP Analyst Sallie Chavez reported Area 3 has an excellent month of Outreach. Eleven members performed at least one outreach activity for the month of January. There were a total of 49 events that reach in excess of 1356 citizens. This number does not include the outreach done by Susan DaCorte. She did an interview with TV Channel 20 in West Palm Beach. We could not determine the viewership of this TV station. In addition, this interview is going to be put on YouTube which will be seen by even more taxpayers.

Citizen Input

None.

Meeting Close

Kapugi closed the meeting and thanked everyone for attending and his or her vote of confidence.

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

Certification: the Area 3 Committee approved these minutes.