



## 2007 Meeting Minutes Area 4

- November 20, 2007
  - October 16, 2007
  - September 18, 2007
  - August 21, 2007
  - June 19, 2007
  - May 15, 2007
  - April 19-21, 2007
  - March 20, 2007
  - February 20, 2007
  - January 16, 2007
- 

### **Area 4 Committee Meeting Minutes November 20, 2007 Teleconference**

#### **Designated Federal Official**

- Martin, Betty - Nashville, TN - LTA

#### **Committee Members Present**

- Behnkendorf, Larry - Waterford, MI - Member
- Bryant, Patricia - Millington, TN - Vice Chair
- Duquette, Paul - Amherst, WI - Member
- Hurr, Joe - Dayton, OH - Member
- Kennedy, Jeff - Louisville, KY - Member
- Khan, Anne - Chicago, IL - Member
- Lawler, Mary Ann - Dearborn, MI - Member
- Meister, David - Franklin, WI - Member
- Melchior, Jerome - Vincennes, IN - Member
- Richardson, Lovella - Knoxville, TN - Member
- Schneider, Ferd - Cincinnati, OH - Chair
- Wernz, Stanley - Cincinnati, OH - Member

#### **Committee Members Absent**

- Amos, Maureen - Chicago, IL - Member
- Broniarczyk, Robert - Romeoville, IL - Member

#### **TAP Staff**

- Coston, Bernie - Atlanta, GA - Director
- Delzer, Mary Ann - Milwaukee, WI - Analyst
- McQuin, Sandy - Milwaukee, WI - Manager
- Odom, Meredith - Brooklyn, NY - Note taker



## **Other Attendees**

- Ray Buschmann
- Ann Spiotto
- Regina White
- Dave Monnier
- Kelly Wingard
- Lev Martyniuk
- John Verwiell
- Greg Blanchard
- Robert Mull

## **Welcome**

Bryant welcomed all members, staff and visitors.

Coston thank all members for a very successful TAP year and he thanked the retiring members for all of their hard work and commitment to TAP. Coston will meet with the issue committee program owners to give them an orientation as to expectations, as well as what the members are looking to get out of the program for the upcoming year. Coston sent out an email to the members to pick an issue committee they would like to work on.

## **Roll Call**

Quorum met

## **Introduction of New Members**

Delzer introduced the potential new members.

## **Area 4 Chair Report**

### **Joint Committee Report**

Schneider explained to the new members what the Joint Committee (JC) does. At the last JC meeting, the committee worked on preparations for the Annual Meeting and worked on the Annual Report. The Monthly report for November and December has been eliminated so that the outgoing chairs can concentrate on gathering data for the Annual Report.

Coston informed members that the election results for TAP Chair/Vice Chair will come out by the end of the week. The JC elections were held prior to the Annual Meeting. This will assist all members in their meetings to elect their Chair/Vice Chair of the Area or Issue Committees.

## **Area 4 Annual Self-assessment**

All members are asked to complete the self assessment. This report was sent out to the members from Delzer and the members are encouraged to fill it out and return it back to Delzer by November 30, 2007. This information will assist Schneider in writing the Area 4 annual report. This is also important information the staff and leadership need to improve the internal operations of Area 4.

## **Public Input**

None

## **Issue Discussion**

### **Notices of Deficiency**

This referral will go on the February JC agenda.



### **Direct Deposit Refund and IRA Contribution**

Wernz sent out the report by email to the committee. The committee did research and found that the expectation is that the taxpayer knows whether or not the deposit is timely made to the institution by the IRS. The IRS doesn't provide the notification to make sure that IRA contributions are in their accounts by the deadline. When they choose to use refunds to make those deposits, the refund can be held up and the deposit will not get there in a timely fashion requiring an amended return and they will not have the contribution made by the refund date. Taxpayers should note their obligations as found in the instructions to assure timely deposits of IRA contributions. The committee recommends that this issue be dropped. Issue Closed.

### **Allow suspension of return processing**

Delzer spoke with the Systemic Advocacy Analyst and she wanted to make sure her Director was clear with Coston on discussing this. This issue will be tabled until the beginning of the year.

### **Failure of Audit Reconsideration Processing**

None

### **Recognition of Private Letter Rulings**

None

### **New Issues**

Kennedy met with Wernz and Khan and discussed the issues that came from the Chicago Tax Forum and all the issues in the parking lot. A subcommittee report went out to all members to review. The issue 4344 using e-services has been resolved and it will be removed. All items that were tagged for removal will be removed.

Schedule C EZ pt.3 – The new issue committee dealing with Burden Reduction is working this issue. This item will be placed in the parking lot.

### **Action Item Review**

Delzer is collecting all responses from all Areas to see what the discussion with the program owners will be. McQuin informed everyone of the new liaison from W&I, Patti Wagner.

### **Outreach**

Schneider attended a TCE training meeting and discussed TAP.

Wernz attended an e-file seminar and had the opportunity to do a 15 minute presentation on TAP.

Bryant went to an e-file seminar in Memphis and was also able to discuss TAP.

Duquette attended a meeting consisting of County Supervisors and County Department chairs and shared information about TAP. While there he asked for a space in the County quarterly newsletter telling about TCE and VITA sites.

Verwiel was at a pregnancy shelter for single mothers and they are confused about is the EITC issue. The EITC committee is working on having people participate in filing for EITC.

### **Issue Committee Highlights**

EITC – the committee just completed focus groups in various cities

VITA – they just had their final meeting for the year. A member was invited to participate in testing the TaxWise software for the 2007 filing season.



Notices – the committee worked on the Stuffer Project and is ready to meet with the Subject Mater Expert but they are having trouble finding the correct person to talk to them.

### **Office Report**

McQuin told members that results for TAP Chair/Vice Chair will be coming out this week. Members are reminded to make their Issue Committee Selections. Delzer sent out all pre-read material to returning members for the Annual Meeting.

Members have come up with a few Restaurants for the Area meeting. McQuin suggest members get together to decide on a restaurant and how the members will get there, via bus or shared taxis. Old Glory Barbeque is the selected restaurant for the dinner.

McQuin reminded everyone that all the successes of all of the committees are individual successes as well, because this is one panel. The Milwaukee Office has enjoyed working with everyone. Retiring members are encouraged to check the website once in a while and join in on a conference call sometimes. McQuin thanked all members for their support.

### **Closing/Assessment**

Bryant thanked everyone for their assistance throughout the year. Remember to complete the Self Assessments and prepare for the Annual Meeting.



**Area 4 Committee Meeting Minutes  
Conference Call  
October 16, 2007**

**Designated Federal Official**

Betty Martin, Designated Federal Official

**Committee Members Present**

Larry Behnkendorf, Michigan  
Robert Broniarczyk, Illinois  
Patricia Bryant, Tennessee  
Paul Duquette, Wisconsin  
Joe Hurr, Ohio  
Jeff Kennedy, Kentucky  
Mary Ann Lawler, Michigan  
David Meister, Wisconsin  
Jerry Melchior, Indiana  
Lovella Richardson, Tennessee  
Ferd Schneider, Chair, Ohio  
Stanley Wernz, Ohio

**Committee Members Absent**

Maureen Amos, Illinois  
Anne Khan, Illinois  
Marie O'Donnell, Illinois

**TAP Staff**

Sandy McQuin, TAP Program Manager  
Mary Ann Delzer, TAP Program Analyst  
Donna Powers, Program Analyst  
Marla Ofilas, Secretary

**Visitors**

None

**Welcome/Roll Call/Review Agenda**

Schneider welcomed everyone. Roll call was taken and a quorum was met.

McQuin introduced Donna Powers, a secretary from TAS, who will be on detail in the Milwaukee, WI office effective October 29, 2007.

**Area 4 Chair Report**

- Joint Committee Report

Schneider attended the Joint Committee meeting in Chicago which was from October 10 to October 13. He reported on the following issues:

- Election of TAP Chair and Vice Chair: TAP members will elect a TAP Chair and Vice Chair prior to the annual meeting via email. There will be a minimum of 2 candidates

per opening. A nomination committee has been established if there are not enough candidates from self nominations. Candidates will have until November 5 to submit their bio/campaign information for posting on TAPSpace. Elections will be held from November 5 to November 16 with the new chair and vice chair being announced on December 5 at the latest.

- Annual Meeting: TAP Annual Meeting will be held in Washington D.C. from December 10 to December 14, 2007. New members will report on December 10 for new member orientation. Returning members will travel on December 10 but will report on December 11 for the annual meeting.
- TAP Member Mentors: New members will be offered mentors. Joint Committee agreed that third year members which will be retiring can also volunteer to mentor, but returning members are preferred.
- Teleconference Etiquette: All members are reminded to be prepared prior to all teleconference calls by reading all pre-read materials posted on TAPSpace. In addition, members are asked to promptly arrive at scheduled face-to-face meetings and plan to attend face-to-face meetings in its entirety.
- Staff Opinion: TAP staff was given the opportunity to provide input. One concern shared by TAP staff is that members still want to combine personal travel with business travel. It is important for members to understand that TAP secretaries will only make travel arrangements from members' residences to meetings and then returning to their residences.

Schneider concluded that each chair was asked to provide a status update on their committee. He reported on member attendance, the IRS Tax Forum in Chicago, and issues being worked on by Area 4 members.

### **IRS Responses**

The full committee reviewed IRS responses to their elevated recommendations.

- 407-4037 Private Delivery Service

Area 4 recommended that the instructions for private delivery service be listed on the back cover of the 1040 instruction. The full committee felt the instructions were buried on page 15 and should be listed where the mailing address are listed.

IRS responded to the recommendation that there was not enough room for the information; however, there is space to explain where to find the information.

**DECISION: The full committee agreed to accept the IRS response and close the issue.**

- RAL (Refund Anticipation Loans) – Related Issues

Area 4 worked on 5 issues related to the refund anticipation loans which were elevated to IRS. The full committee reviewed each response received from IRS.

- Issue #05--038

The subcommittee believes that IRS response is acceptable and recommends to the full committee that the issue be closed.

**DECISION: The full committee agreed to accept the response and close the issue, proposal rejected.**

- Issue #05-039



After receiving additional information related to the IRS response, the subcommittee recommends that the issue be accepted and closed.

**DECISION: The full committee agreed to accept the response and close the issue, proposal partially accepted.**

- Issue #05-040

The subcommittee felt that their elevated recommendation was avoided by the IRS. The subcommittee recommended that additional research be completed and to meet with the program owner for further discussion.

**ACTION: McQuin will share with Bernie Coston that Area 4 wishes to meet with the program owners.**

- Issue #05-041

The response from the IRS was non-committal. The subcommittee recommends that a response, requesting what was done by the IRS in the last 12 months or what their enforcement statistics are, be drafted.

**ACTION: McQuin will share with Bernie Coston that Area 4 wishes to meet with the program owners.**

- Issue #05-042

The subcommittee recommended to the close the issue.

**DECISION: The full committee agreed with the IRS response and closed the issue, proposal partially accepted.**

**ACTION: Delzer will make appropriate changes to the TAP Issue Tracking Database for all of the above issues.**

#### **Public Input**

None

#### **Issue Discussion**

- Notices of Deficiency

The members reviewed a draft referral completed by Bryant. Schneider asked the full committee if they agree that the referral be elevated to the Joint Committee. Delzer explained that the recommendation should refer to "all notices of deficiency" since multiple notices are used.

**DECISION: The full committee agreed to elevate the recommendation to the Joint Committee.**

**ACTION: Delzer and Bryant will make appropriate changes to language and format.**

- Allow Suspension of Return Processing

Delzer explained that identity theft will be one of the most serious problems mentioned in Nina Olson's Report to Congress. The TAS Analyst working on this issue has agreed to brief Area 4 members but not until the NTA is briefed. Delzer explained that the committee may not have to pursue the issue if an identical recommendation is supported in the Report to Congress.



- Direct Deposit Refund and IRA Contribution

Delzer reported that this issue was considered as one of the most serious problems; however it was decided that it was not. Delzer suggested that a subcommittee be created to work on the issue.

**DECISION: Wernz and Bryant agreed to work the issue.**

- Failure of Audit Reconsideration Processing
- Recognition of Private Letter Rulings

Delzer indicated that there is no additional information to report.

### **New Issues**

The committee will discuss during the November teleconference.

**ACTION: Kennedy has agreed to work with Khan to prioritize the new issues so initial research can be completed prior to the annual meeting in Washington, D.C.**

### **Action Item Review**

All prior action items were completed.

### **Outreach**

Bryant reported that she attended an outreach event presented by TAS and was pleasantly surprised to see Kayla Walker in attendance.

### **Issue Committee Highlights**

Schneider reported that some issue committees are busy and some are not getting work from their program owners. He observed the Communication and TAC Issue Committees are doing very well. Communication committee has worked on several surveys which will benefit the TAP members during the annual meeting. The TAC committee has also worked on administering surveys to TAC employees and customers to recommend suggestions on improvements.

Schneider explained that members may have the option to switch issue committees based on space availability. At this time, Coston is working on identifying new issues committees and program owners.

### **Office Report**

McQuin reported that she will be soliciting member input for the New Member Orientation. A teleconference will be set up to brainstorm and to provide input on what worked and what didn't work in the past.

All first year members will receive new business cards since the Milwaukee address has changed. Any second year members should contact Delzer if they need more business cards.

**Next Meeting Scheduled for November 20, 2007.**





**Area 4 Committee Meeting Minutes  
Conference Call  
September 18, 2007**

**Designated Federal Official**

- Betty Martin, Designated Federal Official

**Committee Members Present**

- Maureen Amos, Illinois
- Larry Behnkendorf, Michigan
- Robert Broniarczyk, Illinois
- Joe Hurr, Ohio
- Anne Khan, Illinois
- Mary Ann Lawler, Michigan
- David Meister, Wisconsin
- Jerry Melchior, Indiana
- Marie O'Donnell, Illinois
- Ferd Schneider, Ohio
- Stan Wernz, Ohio

**Committee Members Absent**

- Patricia Bryant, Tennessee
- Paul Duquette, Wisconsin
- Jeff Kennedy, Kentucky
- Lovella Richardson, Tennessee

**TAP Staff**

- Mary Ann Delzer, Program Analyst
- Patti Robb, Secretary

**Visitors:**

- None

**Welcome / Roll Call / Review Agenda**

Ferd Schneider welcomed everyone to the call.

**Area 4 Chair Report - Schneider**

- **Joint Committee Report**

The Joint Committee (JC) met on September 5. One recommendation from Area 6 was discussed and approved for elevation to IRS. Also discussed the meeting several members of the TAP had with Acting IRS Commissioner Brown. Brown was very welcoming and well briefed about TAP. You can see



the information packet given to Brown on TAPSpace. The members also met with Wage and Investment (W&I) Commissioner Morgante. The JC is still wrestling with how to handle the TAP Chair/Vice Chair elections for next year. Several ideas have been discussed and have not reached consensus as to how it will be handled. The current proposal includes nominations, followed by a primary election. Primary results would be available by December 1. The thought then is for the actual elections will be held at the annual meeting.

- **IRS Responses**

We have received responses to ten of our elevated recommendations. We need to decide whether to accept them partially accept them and monitor, or we can reject the responses. Of the ten responses, five of them have to do with Refund Anticipation Loans. These recommendations were elevated several years ago. The members who worked on these originally were Duquette and Broniarczyk. They could judge best how we should proceed with the responses received.

**ACTION: Duquette and Broniarczyk to review responses to recommendations 38-39-40-41-42, before the October Area 4 meeting and then advise Area 4 on how to proceed with the issues.**

**ACTION: Delzer to notify Foley that Area 4 needs an extension of the follow-up date to 10-31-2007.**

Issue 406-035, Form 4506, Request Copy of Tax Return  
IRS did agree to bold face the second sentence on line 5, Form 4506.

**Closed, Proposal Partially Accepted**

Issue 05-020, Current Tax Forms and Instructions Availability

Not all current tax forms and publications are available at all TACs. Delzer said the recommendation asked IRS that if someone needs a form or schedule not stocked, the TAC employees should print them for the taxpayer.

**Committee would like to meet with Program Owner for further consideration.**

Issue 04-025, Innocent/Injured Spouse.

The issue was that taxpayers are confused between the two terms Injured and Innocent Spouse. IRS responded that the redesign of the Innocent Spouse form should assist taxpayers' determine which treatment they qualify for. Delzer said the new Innocent Spouse form is much improved. Martin said the majority of TAS complaints received regarding Injured Spouse has to do with the slowness of processing, not confusion in terms. Delzer said the new form helps taxpayers identify right away if they qualify. It also says right up front that IRS must contact the ex-spouse.

**Closed, Proposal Rejected**

Issue 406-019, Forms, Lack of Availability

Paper federal income tax forms and instructions are not readily available. We proposed a check box to request paper forms. IRS does not agree with our recommendation. Perhaps in discussing with program owner, we can use rejection of this issue, to influence decision on Issue 05-020.

**Committee would like to meet with Program Owner for further consideration.**

Issue 406-015, Forms, Show Changes on Drafts

When IRS posts draft versions of forms, there is no identification of what actually changed. Perhaps if lines changed can't be highlighted, a short narrative could accompany the draft to highlight the items changed. IRS told us they could not adopt this due to additional time and technical staff needed.

**Committee would like to meet with Program Owner for further consideration.**

## **Public Input**



None.

### Issue Discussion

- **Conflicting use 1099R Codes – Wernz**

Through our efforts, we have gotten agreement to fix this problem even though we did not elevate a recommendation. This was due to Delzer's diligence in working the issue. We need to notify the JC to let them know this came about. Delzer updated the contact database. Foley will use that information to update the Issue Tracking Database. This way the issue will be recognized as a success for the Area 4 Committee.

- **Notices of Deficiency**

Bryant was asked to write up a final recommendation for our approval to forward to the JC. Delzer said her conversation with a headquarters analyst this week verified her understanding that Chief Counsel dictates the language in the Statutory Notices and changes would be difficult to make (summary email sent 9-17). The Notice is the taxpayers' legal notification of the tax assessment.

**ACTION: Schneider will discuss this further with Bryant to see if the issue should be pursued.**

- **Failure of Audit Reconsideration Processing - Delzer**

#3632 – Martin said she gets a lot of calls about this problem. A SFR is done because a return is not filed and the taxpayer does not respond to the IRS request for more information. Delzer to research further.

- **Allow Suspension of Return Processing**

#4210 – ID Theft - this will be a most serious problem in the NTA Report. Delzer is looking to see if the committee can be briefed on this issue by the Systemic Advocacy Analyst working the issue.

**ACTION: Delzer will inquire if SA analyst working ID Theft issue can brief Area 4 members during the October conference call.**

- **E-file 1040X**

# 4277 – IRS goal is to have functionality by 2010 so should be dropped.

- **Recognition of Private Letter Rulings**

# 4108--Delzer to research further.

- **Direct Deposit Refund and IRA Contribution**

# 4219--Delzer is researching to determine if this will be a most serious problem in the NTA report this year.

**ACTION: Delzer to work on issues #4210 and #4219, and then go on to the other two if time permits.**



## New Issues

Need to discuss at the October meeting. Several of these issues came up at the Chicago Tax Forum. Schneider suggested everyone read the latest report issued on September 11, 2007, and be ready to discuss/ prioritize in October.

**ACTION: Delzer will put the discussion of new issues on the October agenda.**

## Outreach

July – twelve outreaches by five members

August - one outreach by one member

Broniarczyk shared that he and McQuin participated in the Senior Expo in Oakbrook IL and about 2,700 people attended. We invited the Chicago LTA to attend as well. Most people suggested a flat tax; a lot of them asked us what we were advocating. Broniarczyk shared with the attendees that TAP is looking for their ideas to improve IRS service.

## Issue Committee Highlights

Khan – Communications Committee – The new improved TAPSpace is up and running. Hopefully everyone is using it. We also completed the returning/new member surveys. Coston has the results. The analysis has been done and should be moving up the chain to be shared with the Joint Committee.

Schneider stated he was impressed at TAPSpace improvements.

Behnkendorf – Burden Reduction Committee – our main focus is Schedule C. The IRS thinks the tax gap is in part because of the Schedule C. We lost a little momentum due to a change in program owners. The tax gap is a major issue right now with the IRS.

Schneider, VITA Committee – the committee members are very busy but our work does not flow evenly. We are busy in the beginning of the filing season with work at VITA/TCE sites. Then we get very busy working on the training manual and TaxWise review. There is an ebb and flow to this committee.

Wernz – EITC Committee – we were preparing for the focus groups but our proposal didn't get to the right people in time. We probably will not be able to finish the report as the focus groups will continue through October. There will probably be turnover this year because of member frustration. It appears the process has not been adequately considered to allow us to work in a timely manner.

**Office Report - Delzer McQuin posted to hire a secretary. Almost all tax/FBI checks have been completed. The names of the new members have been forwarded. Staff is having a meeting on Thursday to work on the draft annual meeting agenda in preparation for the JC meeting in Chicago. The staff will also be working on the annual meeting action plan and making assignments for all the tasks that must be completed in preparation for the meeting.**

## Closing

Meeting adjourned. Delzer will send out the meeting satisfaction survey.

**The next meeting is October 16, 2007, 10 am CT / 11 am ET**



**Area 4 Committee Meeting Minutes  
Conference Call  
August 21, 2007**

**Designated Federal Official**

- Sandy McQuin, TAP Manager

**Committee Members Present**

- Maureen Amos, Illinois
- Larry Behnkendorf, Michigan
- Robert Broniarczyk, Illinois
- Patricia Bryant, Tennessee
- Paul Duquette, Wisconsin
- Jeff Kennedy, Kentucky
- Anne Khan, Illinois
- David Meister, Wisconsin
- Jerry Melchior, Indiana
- Marie O'Donnell, Illinois
- Lovella Richardson, Tennessee
- Ferd Schneider, Ohio
- Stan Wernz, Ohio

**Committee Members Absent**

- Joe Hurr, Ohio
- Mary Ann Lawler, Michigan

**TAP Staff**

- Patti Robb, Secretary

**Visitors:**

- Bob Meldman, Former TAP Member

**Welcome / Roll Call / Review Agenda**

Ferd Schneider welcomed everyone to the call. He thanked Bob Meldman for joining the call to explain statutory notices of deficiency.

**Statutory Notices of Deficiency – Bob Meldman**

**LITC-University of Wisconsin Milwaukee**

Schneider asked Bob Meldman to explain what they are, how do they occur, how do they impact the taxpayer, and when are they sent out.



Meldman gave a little personal background. He did tax litigation for 45 years; as a former TAP member, he was Chair of Area 4, and Vice Chair of TAP. He took over the Low Income Tax Clinic in Milwaukee at the University of Wisconsin.

A Statutory Notice is at minimum, the third notice the taxpayer gets. The 1st notice is to notify them of an audit or adjustment, and asking for substantiation. The 2nd notice is a 30-day letter. It provides that if you want to contest the adjustment, you can go to the Appeal Division of the IRS. The Statutory Notice is last notice. It comes at end of the period of time the IRS has provided for an administrative appeal. The language is statutory. The taxpayer has 90 days to appeal before going to tax court. There has been added paragraph to the Statutory Notice that you can go to the Taxpayer Advocate Service. If you don't want to go to tax court, you have to agree to assessment and do that by signing the letter. During the 90 day period that the taxpayer has to appeal before going to tax court, the IRS cannot do anything. McQuin asked if the taxpayer can contact the IRS to provide information during that 90 day period. Meldman said they can try that and can go to Appeals. If they can resolve it in the 90 days, great. There is a form the IRS can use to rescind notice if they are able to resolve the issue. The Statutory Notice comes via certified mail. The other notices get sent via regular mail. Some taxpayers move and have not seen the first notices and some just choose to ignore them. There are two sides. Meldman said the Statutory Notices have to be mailed to the last known address. If you are out of country, you have 150 days to respond. The letter says you can file a simplified procedure if the adjustment is \$50,000 or less and can go to the IRS web site. The very last paragraph says you can contact TAS. The notice also shows the last date to file; the date is at the top of the letter. Schneider said TAP cannot help every taxpayer from themselves. Meldman said the notice is self explanatory and no, you cannot help everyone. Pat Bryant thought there should be some way to highlight the point that if you sign the letter, you are agreeing to the assessment. It's not just that you don't want to go to tax court, but you are agreeing to the amount shown on the letter. Taxpayers need to understand they are agreeing to pay the deficiency. Meldman said by highlighting that part, some people will not read beyond. What is highlighted is what you read. If they do nothing, the assessment will be done in 90 days and then it will drop into collection. And that will result in additional interest. Schneider thinks the committee has enough information to discuss. Do we want to pursue this? Issue will remain open with Bryant continues to work. He thanked Meldman for his time and the information.

#### **Area 4 Chair Report - Schneider**

- **Joint Committee Report**

The Joint Committee (JC) met on August 1 but did not discuss any elevated issues. It was a lot of bureaucracy. There was some planning for the meeting with the Commissioner. He said he was personally convinced that the JC will not come to consensus on the election of the TAP Chair and Vice Chair. There are too many suggestions. There is a discussion item on TAPSpace that has some comments on the election. The 2006 annual report has posted to TAPSpace. It was completed in August and a copy was given to Acting Commissioner Kevin Brown. JT Wright said meeting with the Commissioner was constructive. There was a meeting with Rich Morgante, Director, W&I that followed and the report said it was good too. Motza, Meyers, Mosler, Lee, and JT Wright went to Washington, D.C., to meet with the Commissioner. Meeting notes will be sent out. The next JC meeting is on Wednesday, September 5.

#### **Public Input**

None.

#### **Issue Discussion**



- **Conflicting use 1099R Codes – Wernz**

Stan Wernz said they are still waiting for information from the subject matter expert (SME). He feels we should write up the issue with the information we already have. Mary Ann Delzer and acting TAP Manager Kayla Walker sent many emails to this person looking for more information but haven't received any responses. This information was sent to TAP Director Bernie Coston. He will discuss the issue with Director of Tax Forms and Publications Sue Sottile to see if she can light a fire under the SME to get him to respond. Bryant and Maureen Amos offered to help Wernz write the recommendation.

A second issue is records available to IRS people are not available to the taxpayer.

- **Failure of Audit Reconsideration Processing - McQuin**

Issue #3632 - Delzer is in Washington, D.C. for two weeks ranking application packages for LITC clinics. She needs to do more research.

- **Recognition of Private Letter Rulings - McQuin**

#4108 - Delzer needs to do more research

### **New Issues**

#4267 – Estimated Tax – drop

#4271 – TaxWise Program – refer to VITA Committee. Duquette will pass this information on to Hank Mosler who will be meeting with the TaxWise programming staff in October. Area 4 will put it in the parking lot; awaiting feedback from Mosler. Bryant does not think this is a TaxWise issue – it is a training issue.

#4277 – E-file current year 1040X – McQuin said the 1040X is on the IRS list for future e-filing. Issue to parking lot.

**ACTION: Delzer will find out when Form 1040X will be looked at for e-filing.**

#4210 – Allow Suspension of Return Processing – Bryant said she would like to look at this issue. With EITC the way it is, identity theft is a growing problem. Refunds are given to fraudulent filers and then the IRS has to try to get them back. The person who's identity is stolen has to do a paper return and then has to wait for refund. This issue says to revise Form 9452, *Filing Assistance Program (Do you have to file a tax return)*. The IRS does not have any process to stop this refund from going out even though the person filled out a form to inform the IRS that their identity was stolen. That will probably not work the first year someone steals the identity, but subsequent years should be flagged. She would like the IRS to set up a process to watch for fraudulent returns to come through with the same Social Security Number (SSN).

McQuin said there is an issue out there and that is why is the burden put on the person whose identification has been stolen. Why do they have to prove it year after year?

**ACTION: Delzer will do research to see if the above issue is being worked. Take this issue out of parking lot and put it in active status (research).**

Jeff Kennedy – rapid refund is done after a check with the IRS. The IRS could flag the account with an acknowledgement code. Kennedy offered to take lead on this issue once research comes back from Delzer.

#4219 – Direct deposit refund and IRA contribution – Schneider thinks an issue committee is working on this issue. Someone from IRS sent out an email message requesting information on split refunds.



**ACTION: Delzer will find out who in the IRS was requesting information for the split refunds. Take out of parking lot and wait for research from Delzer.**

#4220 – New EIN and LLCs – Bryant thinks this issue should be taken out of the parking lot and dropped. The rules are very clear.

**ACTION: Drop**

### **Outreach**

June – seven outreaches by four members

July – eleven outreaches by four members

Annie Khan went to tax forum in Chicago and got a lot of comments. They will be added to the contact database. McQuin said six people attended the focus group and it was very productive. Issues will be forthcoming. She was very excited that there were quite a few people who knew who we were and didn't confuse us with TAS.

### **Office Report**

Patti Robb was selected as Secretary to the Director, Bernie Coston. Rich Morgante gave all the outstanding responses from W&I to our recommendations. Program Analyst Barbara Foley will put them on the database and you should be able to discuss them at your next meeting.

### **Closing**

Schneider reminded everyone to go to TAPSpace to read the executive summary of the annual report. There is also a news release that you can send out in your area.

**The next meeting September 18, 2007, 10 am CT / 11 am ET**





## **Area 4 Committee Meeting Minutes Conference Call June 19, 2007**

### **Designated Federal Official**

- Betty Martin, Tennessee

### **Committee Members Present**

- Maureen Amos, Illinois
- Robert Broniarczyk, Illinois
- Patricia Bryant, Tennessee
- Paul Duquette, Wisconsin
- Joe Hurr, Ohio
- Jeff Kennedy, Kentucky
- Mary Ann Lawler, Michigan
- David Meister, Wisconsin
- Jerry Melchior, Indiana
- Marie O'Donnell, Illinois
- Lovella Richardson, Tennessee
- Ferd Schneider, Ohio
- Stan Wernz, Ohio

### **Committee Members Absent**

- Larry Behnkendorf, Michigan
- Anne Khan, Illinois

### **TAP Staff**

- Kayla Walker, Acting TAP Manager
- Mary Ann Delzer, Program Analyst
- Patti Robb, Secretary

### **Welcome / Roll Call / Review Agenda**

Ferd Schneider welcomed everyone to the call.

### **Area 4 Chair Report--Schneider**

- **Joint Committee Report**

The Joint Committee met June 6 with Bob Meyers facilitating the meeting. One issue was elevated from Area 7 regarding making a poster available for post offices, etc. to alert taxpayers how to receive IRS forms. Discussed another issue but it was sent back for more work. JC is meeting face-to-face in Denver next week. As you know, the 2006 TAP annual report has not been published yet. This has caused concern. Will discuss how to ensure it gets done in a timely manner in the future. All chairs have been asked to do committee mid-year reports by June 25.

### **Public Input**

None

## Issue Discussion

- **Forms 8453 Not Received - Kennedy**

Kennedy sent a draft recommendation to everyone this morning. Bryant said she heard from the SPEC people in Atlanta that they would be eliminating this form completely for the volunteer preparation programs. Don't know about non-volunteer groups. Wernz also heard this form would be eliminated except when attachments need to be submitted. Bryant stated that there is going to be another procedure when attachments are to be mailed to IRS.

Delzer stated the recommendation needs to address the concerns of all Electronic Return Originators. Delzer is researching to find out the actual status of Form 8453. Also spoke to the local SPEC office and was told the problem was that the notices have gone out so late that EROs received suspension notices. This year SPEC offices have already received notices about the VITA sites that are missing Forms 8453, and they are working this now. They have also been advised that they will continue to receive these notices for the next two months. IRS realizes there is a problem getting the Forms 8453 into the system properly.

Schneider recommended that with all the uncertainty, Area 4 should not elevate this issue until we complete research on status of Form 8453 for the next filing season. Kennedy's write-up does give a good basis for the issue.

**ACTION: Delzer to research status of Form 8453 for the next filing season.**

- **Conflicting use 1099R Codes - Wernz**

Research was done to check on the Area 2 issue which appeared that it may have been similar. Area 2 is looking at several other issues related to 1099Rs and Bs.

The Area 4 issue concerns why IRS would give taxpayers transcripts with conflicting information. Practitioners can download a transcript from e-services. There is another transcript format that you can also get from a walk-in office. The 1099R codes were different on each one. Delzer believes that taxpayers are just not getting enough information. Delzer needs to research further why these two transcripts say different things. If Delzer cannot get a response to her inquires, explaining the differences, Area 4 should write this issue up. There is an issue here.

**ACTION: Delzer will do more research on Conflicting use 1099R Codes.**

- **Failure of Audit Reconsideration Processing**

Delzer emailed some basic information explaining the Substitute For Return (SFR) program.

**ACTION: Delzer to research SFR notice process.**

- **Recognition of Private Letter Rulings**

**ACTION: Delzer to research Private Letter Rulings and how processing handles these issues.**

## New Issues

# 4124 –**ACTION: Lovella will look at 1040 instructions to see how clear the instructions are.**



- # 4203 – drop
- # 4204 – parking lot
- # 4205 – drop
- # 4210 – parking lot
- # 4217 – drop
- # 4219 – parking lot
- # 4220 – parking lot
- # 3644 – parking lot
- # 3993 – parking lot
- # 4087 – parking lot

**ACTION Item Review**

All action items completed.

**Outreach**

April: 14 completed by 8 members  
May: 14 completed by 6 members  
Keep up the good work!

**Issue Committee Highlights**

Due to time constraints, we will skip this agenda item.  
Amos- the Communication Committee has put together a good draft of TAPSpace data standards. It will make it easier for members to find things.

**Office Report-Walker**

Area 4 and 5 are scheduled to staff the TAP booth at the Chicago Tax Forum. Maureen Amos, Anne Khan and Kay Bell will be attending.

For the next three weeks, we are working on doing the TAP interviews. Thanks for all the help with the interviews. We have scheduled about 30 for Area 4 and 5 combined.

As a heads up, everyone in TAP will be in New Orleans the week of July 23 for the TAS Symposium.

**Closing/Assessment-Bryant**

Good meeting. We were able to get through most items.  
Schneider praised Area 4 for attendance has been close to 90% overall. That is excellent! This is one of our accomplishments listed in the midyear report prepared for the Joint Committee.

**The next meeting July 17, 2007, 10 am CT / 11 am ET**



## **Area 4 Committee Meeting Minutes Conference Call May 15, 2007**

### **Designated Federal Official**

- Betty Martin, Tennessee

### **Committee Members Present**

- Larry Behnkendorf, Michigan
- Robert Broniarczyk, Illinois
- Patricia Bryant, Tennessee
- Paul Duquette, Wisconsin
- Joe Hurr, Ohio
- Jeff Kennedy, Kentucky
- Anne Khan, Illinois
- Mary Ann Lawler, Michigan
- David Meister, Wisconsin
- Jerry Melchior, Indiana
- Marie O'Donnell, Illinois
- Lovella Richardson, Tennessee
- Ferd Schneider, Ohio
- Stan Wernz, Ohio

### **Committee Members Absent**

- Maureen Amos, Illinois

### **TAP Staff**

- Kayla Walker, TAP Manager
- Mary Ann Delzer, Program Analyst
- Patti Robb, Secretary

### **Welcome / Roll Call / Review Agenda**

Ferd Schneider welcomed everyone to the call. Was very pleased to see nine meeting satisfaction assessment responses to the face-to-face meeting in Milwaukee. All in all the assessments were very good. Hopefully we can keep this rolling for the next six months.

### **Area 4 Chair Report--Schneider**

#### **• Joint Committee Report**

The Joint Committee (JC) met and elevated one issue from Area 6 having to do with paid practitioners signing up for e-services. It was a pretty complicated issue. The Gold Star Award recommendation was tabled and will be discussed at the face-to-face meeting. Most of the members voiced the same concerns we did about this recommendation. The JC will have a conference call on June 6, then meet face-to-face June 25-27, 2007.



## Issue Discussion

- **Private Delivery Service Addresses-Wernz**

Wernz sent out the recommendation and thanked Mary Ann for doing an excellent job of putting his recommendation in the proper format. Consensus to elevate to the Joint Committee.

- **Forms 8453 not Received-Kennedy**

Kennedy will write up the recommendation forwarded to the members before the June meeting.

- **Conflicting use 1099R Codes - Wernz**

This issue deals with the misuse of codes on Forms 1099R (#4208). Delzer is working on getting more research and will forward to Wernz. Area 2 is also looking at this issue. Delzer will contact De Jesus to discuss.

**ACTION: Delzer to contact Area 2 analyst De Jesus regarding 1099R code issue.**

## ACTION Item Review

1. New member surveys were sent out. Wernz and Kennedy asked Khan for a survey to be e-mailed to them. The response is due next week. Please return these.
2. Delzer sent copy of CP 515, Request to File a Tax Return, and will continue to research. Meister will look at his information (Notices committee) to see if they are working on this issue.
3. Hobby Loss, #4184 – Duquette stated that after looking at the research, it looks like only 4.8 % are being audited. How does this compare to auditing other schedules? Delzer gave some comparisons. Seems the IRS is well aware of the hobby loss issue. Consensus to drop this issue.

## Miscellaneous

Toy sent out an email message to all members regarding issues/recommendations TAP could present to the Commissioner. They are soliciting thoughts from all TAP members about what kinds of things TAP should bring to the commissioner's attention. In the past, joint committee members have met with the commissioner but that may not be the case this year. If you are interested, respond to Mary Ann Motza and you may be chosen to meet with the commissioner this year.

## Outreach

First quarter – 20 outreaches by 8 members

April – 12 outreaches by 6 members

Our goal at the committee level is 45 per quarter. We need to bump this up a little bit more. You all know about outreach and how valuable it is to report it.

## Issue Committee Highlights

Khan – Communication– Area 4's comments are on our next agenda for discussion

Wernz – EITC – lost three members since March. We are down to 8 members now. Is this level of attrition normal? Broniarczyk felt that the direction in this committee was not very clear in the beginning, but it has improved.

Duquette - VITA – three of our 14 members have done next to nothing since December and haven't



even been on the calls. Is this happening on any other committees? Some members have trouble finding time to be on all the calls. Schneider thinks the eagerness of the approach by the program owner is a considerable factor. Bryant thinks part of the problem is that some members do taxes and just don't have time to devote to the committee during the first four months of the year. Duquette suggested that the Joint Committee discuss this issue at the upcoming face-to-face meeting. Khan suggested that the names of people who are doing a good job should be sent forward. What are these people doing right?

**ACTION: Schneider forward Area 4 concerns about attendance/participation to the Joint Committee.**

#### **Office Report-Walker**

The managers are in Ft. Lauderdale ranking the new applications. If you can help with interviews the weeks of June 19 and 25, please let us know.

#### **Closing/Assessment**

Bryant thinks the meeting went very well. Schneider asked panel members to review contact history report to see if any new issues appeal as something Area 4 could work on. Duquette stated he thinks Area 4 should be involved in the current rewrite of Form 990.

**The next meeting June 19, 2007.**



## **Area 4 Committee Meeting Minutes April 19-21, 2007 - Milwaukee, WI**

### **Designated Federal Official**

- Betty Martin, Tennessee

### **Committee Members Present**

- Maureen Amos, Illinois
- Larry Behnkendorf, Michigan
- Robert Broniarczyk, Illinois
- Patricia Bryant, Tennessee
- Paul Duquette, Wisconsin
- Jeff Kennedy, Kentucky
- Anne Khan, Illinois
- David Meister, Wisconsin
- Jerry Melchior, Indiana
- Ferd Schneider, Ohio
- Stan Wernz, Ohio
- Mary Ann Lawler, Michigan
- Marie O'Donnell, Illinois (Friday)
- Lovella Richardson, Tennessee

### **Committee Members Absent**

- Joe Hurr, Ohio

### **TAP Staff**

- Bernie Coston, TAP Director
- Kayla Walker, TAP Manager
- Mary Ann Delzer, Program Analyst
- Patti Robb, Secretary

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### **Thursday, April 19, 2007 1 to 4 p.m.**

#### **Welcome / Announcements / Review Agenda**

Introductions were done. It was noted that six of the present members are serving their third and final year. The issue committee report out will be done Friday morning.

#### **Director's Comments**

- **Meet the new program manager – Kayla Walker**



Walker started with the IRS in 1988 in Taxpayer Service (TPS); she went to Examination as tax auditor, spent some time in Collection, and currently is an analyst in Taxpayer Advocate Service (TAS) office in Little Rock. She is on a detail to Milwaukee as the TAP Manager for the next 120 days.

- **National Office Report**

***Budget***

TAP's 2007 budget was approved by the NTA's office. The National Taxpayer Advocates office was very generous in our allocation, while other offices were forced to take severe cuts, the TAP budget request was approved with a very small decrease. As a result, all face to face meetings, town hall and tax forums are fully funded for the year. Recent meetings completed in March:

- Brooklyn Town Hall Meeting, March 6, 2007
- Notices face-to-face, Atlanta, March 14-16, 2007
- Omaha Town Hall Meeting, March 22, 2007
- Phoenix Town Hall & face-to-face, March 29-31, 2007

Upcoming Meetings in April:

- Area 4 face-to-face, Milwaukee WI, April 19-21
- Area 7 face-to-face, San Diego CA, April 19-21
- Area 2 face-to-face, Raleigh NC, April 25-27

***TAP Staff***

TAP welcomes Kayla Walker, an analyst from TAS, who will be acting as the manager of the Milwaukee, WI, office effective April 16, 2007. TAP also welcomes Anita Fields, secretary for the Plantation, FL, office. Susan Gilbert, Senior Analyst on the Directors staff will be going on a 60-day developmental assignment effective April 16, 2007. Coston has permission to recruit for a senior analyst, as well as a secretary.

***Recruitment***

Recruitment is currently moving at an excellent pace. As of close of business on Tuesday April 17th we had received 265 completed applications and 485 in draft status. Applications will be accepted through April 30, 2007. An email will be going out to the people who have an application in draft form, reminding them to finalize their application. We are looking for about 30 new TAP members.

***Town Halls***

With an aggressive schedule the National Taxpayer Advocate conducted three "TAP Town Hall Meetings" during the month of March. Events were conducted in Brooklyn NY, Omaha NE, and Phoenix AZ. All venues were well attended and resulted in numerous issues being generated for TAP members. One point of interest, at the Omaha event a citizen brought the issue of lack of information on the Schedule F form instructing farmers of possible business use of home expenses. The NTA personally took this issue back to the IRS, and it was immediately accepted. This is a great example of a TAP success story.

***Commissioners Resignation***

Everyone should have received my email that the Commissioner is resigning at the end of May. The highest officials within the IRS will act as Commissioner until they actually select a new Commissioner. The Commissioner term is five years. The Joint Committee should continue to work on the issues they planned to present to the Commissioner.





### **Measures Subcommittee**

This committee has had a meeting and will continue to meet every other week. The Communications Committee has a subcommittee working on internal measures.

We need to address the activities or lack of activities in some of the committees. Employees need to do a better job of working with the program owners. The program owners also need to ensure they are doing their job. Coston is looking to make some positive steps as far as issue committees are concerned. The program owner should bring a year's worth of work to each issue committee. There should be a meeting before the committee is formed and expectations should be set up. We may have to go back to get a recommitment from the program owners.

### **Annual Report Progress**

Coston spoke to former TAP Chair Larry Combs and he said he will have a draft of the TAP 2006 Annual Report to Toy within a week. Coston feels the process is not working as it really should; the process needs to be revisited. Maybe there should be a small committee to work on the report; not just one person. A timeline also needs to be set up. The annual report should not be assigned to the Communications Committee. It should be done by all TAP members as there are some very talented people out there.

### **Tax Forums**

TAP has been offered the opportunity to hold focus groups at the Tax Forums. They would be structured the same way they were at the town hall meetings.

### **Chair Report—Schneider**

- **Joint Committee Report**

The last Joint Committee meeting was held Wednesday, April 4 and the agenda was very full. The problem was trying to do too much in one meeting. Two recommendations were discussed; the issue from Area 2, #3743, Form W-9, *Request for Taxpayer Identification Number and Certification*.

Revision was sent back for clarification. It was decided the second issue, Area 6 #3942, E-Services, would be looked at during the May meeting. Not everyone had a change to review it completely. There was also a "Gold Star" recommendation on the agenda that did not get discussed. This recommended that the Joint Committee establish a recognition program to allow TAP members to formally recognize a business units and/or individual employees within the Internal Revenue Service (IRS) for proactively making improvements in tax administration. Schneider said that is not the mission of TAP, and how would we determine this? Program Analyst Mary Ann Delzer already does a letter to people who assist us to thank them for their input. It is signed by Coston. Coston pointed out that is mainly done for the town hall meetings.

Paul Duquette said the staff already has more than enough to do and the Joint Committee has too much to do; so much so that they cannot get through everything on a meeting agenda. Who will do this? Stan Wernz pointed out that there will be people who are in a position to do things for TAP and others who would like to but their job does not allow them the time. This sounds like a lot of housekeeping.

Leadership should be put on the next Joint Committee agenda. That needs to be talked about now so the process can be improved over last year. Larry Behnkendorf suggested having the vice chairs become a subcommittee tasked with working on setting up an election process. Duquette will take this suggestion to the Joint Committee.

### **TAPSpace Demonstration and Discussion**

Delzer did a hands-on demonstration of the "new" TAPSpace and answered questions.



**Friday, April 20, 2007**  
**9 a.m. to 4 p.m.**

### **Welcome / Announcements / Review Agenda**

Dan Sostock, Territory Manager, SBSE, and Commissioner's Representative, welcomed the TAP to Milwaukee.

Coston announced that the Area 4 roster changed as Rashidah Abdulhaqq resigned due to family health issues. That opens another slot in Ohio, so we will bring someone in with the newly selected members at the end of this year. This will be an ongoing issue that the panel has to deal with as people move and lives change.

### **TAP Communication Strategy – Maureen Amos and Anne Khan**

The Communication Committee is an issue committee. Most the work is done by the three subcommittees.

- Internal Communication Subcommittee does surveys, handbook, TAPSpace
- External Communication Subcommittee does the outreach toolkit
- Strategy Subcommittee completed the strategy and will not work on as the Measures Subcommittee.

A copy of the strategy summary document was handed out. The goal is to enhance communications to increase TAP's effectiveness. Amos pointed out this is a living document and is continually in flux. Coston said this actually came from every committee as everyone was handling communications differently. We wanted to establish consistency across the board. If you disagree with any objectives, you need to give the Communication Committee input so they can make changes; or you can identify things missing.

The different priority levels were discussed; 1 through 5, with 1 being the highest priority. The priorities can change too.

Schneider said he sees this document as a high priority at the annual meeting, but why should continuing members go through this every year? Delzer suggested that each analyst go over this document with the new panel members.

The document sparked a discussion regarding outreach. Khan said she does not see any pressure for people to do outreach. Delzer sends out outreach report to the area committee each month. She thinks that helps motivate others to do more too.

Kennedy suggested setting individual objectives for everyone. Schneider commented that a lot of us do outreach but don't really realize it's an outreach. Don't forget about your smaller talks; the one-on-ones you do, or when you talk to a couple people. Khan said the Outreach toolkit is out there, but the primary driver is to do this is the presentation made at the annual meeting. Schneider said maybe we do need to remind new members at the monthly meetings for the first six months. Khan said press releases are another area committee responsibility. Delzer said she sends out press releases before each face-to-face meeting but cannot control what gets picked up. If you know someone at a paper or radio station, give them a call to help get the word out. Amos said most of the internal communication objectives are already being done by area and issue committees and chairs. They are all assigned a priority level but not all of them can be the number one priority. Delzer suggested using "ongoing" or putting a due date or closing date rather than a priority number. That suggestion will be taken back to the Communication Committee to look at.

Everyone has some responsibility in the area of follow-up on clarity and timeliness of IRS responses. This is being working on right now. Coston said we are thinking about a Memorandum of Understanding (MOU) as a way to have an ongoing way to monitor how and what is happening to elevated issues. Any response is a response as long as there is some action. Schneider said some



parts of this document are confusing. How can we do the action items if we don't understand them; that is why we are talking about this now. Amos said this document is not a complete document and probably will never be. Coston applauded the Communication Committee for coming up with this document. It shows the area committees what they are responsible for and shows how important it is to establish communications. Wernz expressed concerned about the variety in minutes. Some are almost verbatim and some just list the action items. Coston said this is an issue of format; and there is one out there. We have a responsibility to post the minutes for public viewing. We need to capture the gist of the conversation but not verbatim. The format is in the TAP handbook. TAP was established under the Federal Advisory Committee Act (FACA), and they have guidelines regarding what needs to be captured; decisions and how they have been made. Kahn said we got a lot of comments and input from the Area 4 Committee yesterday during the TAPSpace demonstration and that will taken back to the Communication Committee. The new and retuning member surveys will be implemented in May/June. You will all be getting one or the other, and **PLEASE** return them.

**ACTION: Committee members to complete the new/returning member surveys and return them to the Communication Committee.**

### **Issue Committee Review**

Mary Ann Lawler said the Ad Hoc Committee was asked to have people to look at Form 8910, *Alternate Motor Vehicle Credit*. It was sent out via email for your comments so please look at it and respond with your comments. Is it easy to read and fill out?

Stan Wernz reported that the EITC Committee is developing materials to do a focus group. We do not plan to do the focus groups at the tax forums though as most people at the tax forums are very familiar with EITC.

Dave Meister is on the Notices Committee and they have been busy scoring notices. The program owner has been very active and does a great job working with the committee. The committee was asked to look at "stuffers" that go out with notices when they are sent out. It's a big project but Meister thinks their recommendation will be one of the better things TAP has done. There is a potential to save the IRS a lot of money – millions of dollars in postage alone. The top 20 notices cost the IRS \$70 million in postage. We are also exploring the possibility of the IRS offering the ability to get the stuffers off the internet. The down side is there will be a percentage of people do not have access to a computer.

Marie O'Donnell said the Burden Reduction Committee is looking at employment taxes issues. Some employers utilize an agent to handle that for them and some agents are negligent; then the IRS comes after the employer as the liability ultimately goes back to the employer. Larry Behnkendorf added that they are also working with Office of Program Evaluation and Risk Analysis (OPERA) and are looking at a few issues; Schedule C - additional opportunities for safe harbor; the aging population; depreciation schedules; 1099 withholding; and e-filing. Lovella Richardson said they are also looking at gambling losses; mainly casinos and issuing of W-2G.

Paul Duquette said VITA is disappointed that Kayla Walker is our third manager this year. Sandy McQuin is on a detail to another position and last year she was instrumental in working with the program owner. We also had five members of the IRS team on our call in the beginning of the year, but we are now down to one. We tried to set up a subcommittee meeting but have not received any responses from the IRS. We need guidance and are not getting it from them. We started slow like this last year and Coston addressed it and it turned around. Now we are in the same spot again and it's been very frustrating. We need the program owner to lead us; to tell us if what we are working is viable or not. Pub 3189, *Volunteer e-file Handbook*, needs to be rewritten. We started working on it last year and need to complete this task. Delzer said she was on one conference call and thinks there are a lot of things that could be addressed easily. Pat Bryant said part of the problem is that a lot of the IRS people are working with the VITA sites too and have been very busy. Now that the filing season is over, things may start to move. Some Electronic Return Originators (EROs) are unable to back up returns submitted to IRS; the program is not working. Duquette said that is one issue in one



state and there are multiple issues in all the states. This committee is made up of true subject matter experts and we don't understand why they are not taking advantage of that.

Jerry Melchior is on the Taxpayer Assistance Center (TAC) Committee and he said there are 472 TACs in the United States. TAC is in the process of doing a survey of them across the country. We finished phase one and are just about ready to start phase two. We called the TACs before hand and they went out of their way to help us by setting things up. We planned to survey people during the filing season and then again after filing season. We got about 600 surveys from the filing season phase. We also plan to survey the employees but that needs to go through the National Treasury Employees Union (NTEU) first. We are still putting the survey for employees together.

Coston noted that because TAP is an independent body, you were able to accomplish the survey. TAP does not have to go through all of the red tape anyone else would. You do not have to go through the Office of Management and Budget (OMB) process like IRS would. The research folks within the Taxpayer Advocate Service (TAS) played a major role in the implementation of the survey used. They have been wonderful in working with us.

### **Current Issues – Discussion**

- **Forms 8453 Not Received-Kennedy**

#### **PROBLEM**

ERO Practitioners that use Form 8453, *U.S. Individual Income Tax Declaration for an IRS e-file Return*, instead of the Self Select Personal Identification Number (PIN) or Practitioner PIN methods when e-filing returns are obligated to send a copy of the form to the IRS. The IRS is then charged with pairing the physical forms with the electronic return. If an ERO fails to send in the forms, the IRS can revoke its e-filing privileges if it fails to improve. However, some EROs claim that the IRS have sent them incorrect notices stating that the Forms 8453 were not received and they have to scramble to resend paper forms before losing e-filing status. In other cases, the EROs do not get notified at all before their e-filing status is revoked.

#### **OBSERVATIONS**

- During and immediately after the tax-filing season, the IRS is obviously concerned with processing tax returns and sending out refunds before June 1st, after which interest must be paid. While putting off the work makes business sense for the IRS, it can lead to a disconnect between the one staff contacting EROs about non-received 8453s and the second actually checking to see if the 8453s were received.
- It is the duty of the ERO to provide the IRS with valid contact information. Some lack of contact problems may result from faulty data being provided to the IRS or a change in the data since it was provided.
- VITA/TCE sites are encouraged to list their local SPEC office as the contact info, but not all do. What happens is the IRS may then send all their mail to the SPEC office. However if the site uses its own address, then the notices may be sent to them in the off-season when they don't have an active staff monitoring communications.
- Many tax filers who utilize EROs would not be technologically savvy enough to create/use Self-Select PINs, plus it involves having one's Adjusted Gross Income (AGI) from the prior tax year.
- The Practitioner PIN method, which uses a Form 8879, *IRS e-file Signature Authorization*, could be a viable alternative for some EROs. The Form 8879 does not have to be filed with the IRS, although a copy must be kept by the ERO or the local SPEC office for three years. EROs without a permanent staff or facility, such as VITA/TCE sites, may not be able to do this.
- The Form 8453 is the most paperwork-intensive method, since copies are kept by the IRS and the SPEC office, plus they must be paired with the e-filed return.



Subcommittee: Jeff Kennedy (Chair), Pat Bryant, Paul Duquette, Ferd Schneider

**ACTION: Kennedy will provide a recommendation on the Form 8453 issue for approval by the full committee.**

- **Private Delivery Service Addresses-Delzer**

Delzer did some research on this issue. This issue was submitted by someone who did use an approved private delivery service. The private delivery service information is on page 15 and the mailing addresses are on the last page. Delzer wrote to submission processing and received a response saying why it could not be done for various reasons. Despite IRS reservations, Wernz will write up the recommendation for the full committee to review. Consensus to make a recommendation and elevate to Sue Sottile.

- **1040 ES Automated Access Duquette**

**ACTION: Put 1040ES Automated Access in the Parking Lot. Delzer to follow-up on this issue in October to check IRS progress.**

#### **New Issues – Discussion**

- # 4106 – Electronic Federal Tax Payment System (EFTPS) issue - **Drop**
- # 4108 – Return Processing Issue - Bryant asked why does the employer have to issue a Form 1099, *Miscellaneous Income*, in the first place. The Veterans Administration (VA) does not issue them because the income is not taxable. **Active.**

**ACTION: Delzer to send CP 515, Request to File a Tax Return, copy to members and do some additional research.**

- # 4124 – Clarity of Forms, Instructions, and Publications - Lawler will take this issue to the Ad Hoc Committee
- # 4184 – Schedule F, Profit and Loss from Farming. **Active.**

**ACTION: Delzer will research the audit plan for Schedule Fs and bring back to the committee.**

- # 4187 – IRS Website - **Drop**
- **Conflicting Use of 1099-R Codes in IRS Transcripts – Wernz**

Taxpayer contacted Wernz for help with a CP 2000 notice. The Transcript Delivery System (TDS) print out did not indicate the appropriate 1099R codes, when compared to another income transcript that IRS can also provide, called "IRPTRN." If taxpayer only used the TDS, the return would be incorrect with the taxpayer owing the wrong amount to tax. **Active.**

**ACTION: Delzer will enter issue Conflicting Use of 1099-R Codes in IRS Transcripts into the contact database and complete additional research.**

- Schneider – Publication 553, *Highlights of Tax Changes*, for 2006 arrived in his mail box on April 4. What a waste! Also got tax tips on March 28 advising about the telephone tax refund. Why even bother? Bryant suggested it may be for the people who file for extensions. Schneider asked if this is something we just have to deal with? Delzer responded that the numbers of extensions are going up every year and a lot of people wait until the end of April to file. This all comes down to when Congress makes changes.



- Identity Theft – Broniarczyk – why not consider using a different identification number other than your social security number (SSN). Area 2 still has the issue of only using the last four numbers of your SSN when sending out a Notice.

**ACTION: Delzer will find out if Area 2 is still working an issue regarding limiting SSNs on notices to four digits.**

- Wernz did an outreach in Ohio and a taxpayer from California asked why the IRS can't have forms pre-filled out for those of us who file simple returns like the State of California does. They already have your income from W-2s and 1099s – this is only for very limited returns. That would save us from paying a preparer. Area 7 is looking at this issue. Schneider said it is technologically feasible right now but it is way down the road. Duquette said in a way we kind of do it now when we carry over information from a prior year when doing electronic filing. Plus that would take a lot of work away from some tax practitioners. Khan said this is a cost issue and it would be virtually impossible to do until the tax system is simplified. Schneider agreed that it would be a huge undertaking. Duquette thinks just having a fill-able Form 1040, *U.S. Individual Income Tax Return*, online would be a huge step forward. If you don't start somewhere, you will go nowhere. They require us to file these forms and then walked away from providing them to us.

**Outreach**

Schneider does not feel that we need to put individual numbers on ourselves but we do need to set a goal as a committee. Are we content to commit to collectively at least as much outreach as we have done before? Some are wondering what their individual obligation is. How do we compare it with other committees? Do we care? Lawler said spreading the word about TAP is important and we should care about doing outreaches. Shouldn't we remind ourselves in October that the tax season is coming up. Wernz said a lot of it gets done when we talk to people one-on-one, but we don't always think about reporting them. Meister said he has never seen an outreach from anyone who talked to their fellow employees (those who are not retired). Don't these employers ask where you are going when you attend a TAP meeting?

Schneider felt this should be put this on the committee as a whole, not individually. The key here is the actual reporting. The number contacted is not a true measurement. Khan said if we want to measure it as an objective, then we need to do them. We need an objective but not necessarily individually. Lawler thinks it should be quantified. Delzer noted that you may not always get an issue, but sometimes you do make an impression. This could have an impact when Coston requests the TAP budget each year. Duquette said if you can't quantify or measure it, it does not count. He proposed that as a committee, a goal of 45 outreaches quarterly be set. That could be three per person each quarter, one each month. They will be counted as a committee, not individually.

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**Saturday, April 21, 2007  
8 to 11 a.m.**

**Welcome / Announcements / Review Agenda**

The committee went over the list of TAP issues for Area 4 to update status.

- # 3696 – Audits-Fed/State Sharing – **Drop**
- # 3204 – Audits-non-compliance-construction industry – **Drop**
- # 3632 – Failure of Audit Reconsideration Processing – **Active** Investigate the specifics of the complaint – would like to see a copy of the series of steps and the letters that go with them



**ACTION: Delzer will send copies of SFR notices to members.**

- # 4037 – Private Delivery Service Addresses – Stan wrote a recommendation up – minor changes will be made and it will be sent back out for review.

**ACTION: Delzer to send final version of Private Delivery Service Addresses issues to members for May meeting.**

- # 3706 – E-file Forms 8453 not received – Kennedy working on this issue
- # 3638 – Multiple Campuses – **Drop**
- # 3644 – Notice response delays

**ACTION: Delzer to update Notice response delays issue on database to show Notices is looking into similar issues. Revisit in April 2008.**

**ACTION: Delzer will send members information on CADE implementation schedule.**

- # 3865 – Address change via internet – **Drop**
- # 3993 – 1099R Coding – (educational issue) **Keep in parking lot**
- # 3721 – Email correspondence – **Drop**
- # 4087 – 1040 ES payments – automated access – **Parking Lot**

**Office Report**

Kayla Walker shared her contact information. She said that there are ten vacancies in Area 4. The application process will end on April 30, 2007. The applications will be ranked the week of May 14 and telephone interviews will begin June 18 and run through June 29. We will need panel members to help interview:

- Paul Duquette
- Stan Wernz
- Dave Meister
- Jerry Melchior
- Ferd Schneider
- Jeff Kennedy
- Lovella Richardson
- Bob Broniarczyk
- Anne Khan

TAP will have a booth at the Chicago Tax Forum, July 31 to Aug 1, 2007. We need several volunteers to work in the booth:

- Anne Khan
- Pat Bryant
- Jeff Kennedy

This opportunity will be offered to Area 5 members as there is no Tax Forum planned in their area this year.

**Meeting Adjourned**

**Next Meeting – Conference Call on May 15, 2007, 10 a.m. CT**



**Area 4 Committee Meeting Minutes  
Conference Call  
March 20, 2007**

**Designated Federal Official**

- Betty Martin, Tennessee

**Committee Members Present**

- Larry Behnkendorf, Michigan
- Robert Broniarczyk, Illinois
- Jeff Kennedy, Kentucky
- Anne Khan, Illinois
- David Meister, Wisconsin
- Jerry Melchior, Indiana
- Marie O'Donnell, Illinois
- Lovella Richardson, Tennessee
- Ferd Schneider, Ohio
- Stan Wernz, Ohio

**Committee Members Absent**

- Rashidah Abdulhaqq, Ohio
- Maureen Amos, Illinois
- Patricia Bryant, Tennessee
- Paul Duquette, Wisconsin
- Joe Hurr, Ohio
- Mary Ann Lawler, Michigan

**TAP Staff**

- Bernie Coston, TAP Director
- Steve Berkey, Acting TAP Manager
- Mary Ann Delzer, Program Analyst

**Guests**

- Kayla Walker, TAS Program Analyst, Little Rock, AR

**Welcome / Roll Call / Review Agenda**

Ferd Schneider welcomed to the call.

**Meet the New Program Manager**

Steve Berkey will be the acting TAP Manager during the month of March while Sandy McQuin is acting Director for the Low Income Tax Clinic Program (LITC). He is looking forward to working with Area 4. He was fortunate to have been to Area 4 face to face meetings in the past. Please feel free to give him a call. Berkey complimented the Area 4 members for their hard work. He is happy to see that this committee has a lot going on.

Berkey introduced Kayla Walker, TAS Program Analyst in the Little Rock, Arkansas office. She is participating in a management development program. She will begin as acting TAP manager in Milwaukee in April.





#### **Area 4 Chair Report--Schneider**

- **Joint Committee Report**

The Joint Committee met on March 7. Discussion included: the communication strategy being developed by the Communication Issue Committee; various issue lists that TAP has, such as the issue matrix, contact report, etc: Working on developing a list of the referrals sent forward to IRS which have not yet received a reply. Three Town hall meetings will be held with the National Taxpayer Advocate. The Joint Committee will meet face to face in June.

- **Face to Face Meeting**

The Area 4 face to face meeting will be April 19-21 in Milwaukee. The meeting will be Thursday at 1 to 4 p.m.; Friday 9 a.m. to 4 p.m. and Saturday 8 to 11 a.m. Schneider asked members for suggestions of discussion topics for the meeting. Berkey mentioned that with the meeting being held at the IRS office, guest speakers could be available on interested topics. This is an opportunity to meet other IRS employees from exam, council and collection. Wernz has an issue to present regarding instances where the forms have inadequate or misleading information. He will need about 30 minutes.

**ACTION: Wernz to send Delzer a one line description to identify the topic on the agenda.**

**ACTION: Panel members to send suggested agenda topics to Delzer or Berkey.**

#### **Issue Discussion**

- Forms 8453 not received—Kennedy

Delzer completed some research and sent it to the subcommittee late Friday. Subcommittee will discuss further at the face to face meeting.

- Private Delivery Service Addresses--Delzer

Research not yet completed.

- 1040 ES automated access--Duquette

Delzer reported that if taxpayers use Electronic Federal Tax Payment System (EFTPS), they have access to an on-line record of the estimated payments they have made. Also, tax practitioners can use e-services to request account transcripts for their clients to receive a list of payments made. IRS is working on a similar program for individual taxpayers to use that would provide services via the internet. Delzer has not yet received an answer on when this service will be available. She will continue to research. Delzer also reported that the Milwaukee SPEC and SL office are very interested in this issue and feel such an automated service will save IRS lots of money. Behnkendorf stated the Michigan LTA shared that she felt this was a great issue to pursue.

Schneider reported that he called the Ohio practitioner referred by Steve Fulkrod. He filed 15-20 extensions on paper and received penalty notices on them all. To date, he has gotten all but one penalty abated. He is relatively happy with the resolution. But he was very concerned that this occurred in the first place. Is this a systemic issue for paper extensions? Schneider asked about why you can no longer file the extension on-line? You could just file the extension form and then mail your payment or use EFTPS to pay.



**ACTION: Delzer to investigate the on-line extension process and research if problems have been reported with paper extensions not being recognized by IRS.**

### **Outreach**

Coston reminded the members that recruitment began March 19 and continues through April 30. Each member can help with recruitment by talking with interested friends. This is a great time to do outreach and recruit new members. Tell people about your experience with TAP. Coston thanked the members for all that they do!

Schneider observed that less outreach was completed in February. All need to be conscious of outreach opportunities.

Behnkendorf reported that he and Mary Ann Lawler had a booth Sunday at the Dearborn Women's Expo. Delzer worked to connect the Local Taxpayer in Michigan into the outreach. Since TAS was also at the table this added an extra dimension. Approximately 2000 people attended and many come up with various problems. Having the LTA and their advice and information about their services offered was great.

Berkey reminded the members that this is the time of year that TAP will have the greatest opportunity for outreach, as people have tax on their minds. This is a good time to get on agenda for all those local meetings in your communities. If you see tax related articles in the paper, please contact these local reporters to see if they would do an article about TAP.

### **ACTION Item Review**

One open item: **Delzer to contact IRS program owner and research why addresses are not in the instructions or publications.**

### **Issue Committee Highlights**

Burden Reduction--Behnkendorf shared that they have been working with Operation Evaluation Risk Analysis. They are looking for TAP input on which programs IRS should develop. TAP also shared items that the IRS people had not considered and were very interested in.

Communication—Khan stated that progress is being made on the new member, returning member and exit survey. The launch for these is planned for May/June. Schneider asked for further clarification on the role the Area committees are playing in the Communication Strategy. Some practical discussion of the strategy would be helpful. Berkey stated that the strategy lists numerous activities and initiatives for internal and external customers. The responsible party for each is listed and there are a few that fall under the responsibility of the Areas.

**ACTION: Khan and Amos to lead discussion on the Communication Strategy at the face to face meeting.**

EITC—Wernz shared that they are having trouble with participation on the subcommittees. Due dates are being missed. Bob agreed with these concerns that attendance is a problem.

### **Office Report--Berkey**

A recruitment message will be coming out from Coston with products to help you promote the open recruitment period. In Area 4, we are recruiting in all states except Kentucky. We need applicants in all the other states so help us get the word out.

Business cards and phone cards have been mailed and everyone should have received them by now.

**ACTION: Delzer to check on the mailing and non receipt of Wernz phone card.**



Message was sent out March 13 asking members to evaluate their commitment to TAP and determine if they can continue to serve their three year term. The response due date was March 19 and only one response was received from Area 4. It is good to hear that folks are interested in staying on. Please contact Steve if you want to discuss your commitment.

Berkey encouraged members to think about the face to face meeting and about how the meeting can be the most productive. These meetings are a time to dig into issues and be really productive. Develop the best agenda that you can.

The TAS budget allocation has been made and TAP will receive an additional \$20,000. This is because of the increased number of panel members and TAP will be participating in all the tax forums this summer.

The National Taxpayer Advocate will hold two more town hall meetings in Omaha on March 22 and Phoenix on March 29.

### **Closing/Assessment**

**The next meeting April 19-21, 2007 in Milwaukee.**

**Meeting adjourned.**



**Area 4 Committee Meeting Minutes  
Conference Call  
February 20, 2007**

**Designated Federal Official**

- Betty Martin, Tennessee

**Committee Members Present**

- Rashidah Abdulhaqq, Ohio
- Maureen Amos, Illinois
- Larry Behnkendorf, Michigan
- Robert Broniarczyk, Illinois
- Patricia Bryant, Tennessee
- Paul Duquette, Wisconsin
- Jeff Kennedy, Kentucky
- Anne Khan, Illinois
- David Meister, Wisconsin
- Jerry Melchior, Indiana
- Ferd Schneider, Ohio
- Stan Wernz, Ohio

**Committee Members Absent**

- Joe Hurr, Ohio
- Mary Ann Lawler, Michigan
- Marie O'Donnell, Illinois
- Lovella Richardson, Tennessee

**TAP Staff**

- Sandy McQuin, TAP Manager
- Mary Ann Delzer, Program Analyst
- Patti Robb, Secretary
- Bernie Coston, TAP Director

**Welcome / Roll Call / Review Agenda**

Ferd Schneider welcomed to the call.

**Area 4 Chair Report--Schneider**

• **Joint Committee Report**

Met on February 7 and had a successful meeting. Five recommendations were elevated; Four from Area 1 and one from Area 6. They were all well written.

Received a written National Office update from Bernie. For those returning next year 2008, the Annual Meeting will be December 10-14, 2007, at Fairmont hotel in the Georgetown area.



Three town hall meeting planned –Brooklyn (March 6), Omaha (March 22) and Phoenix (March 29).

The TAC Issue Committee Survey was done last week. Twenty seven members volunteered to do them.

National Taxpayer Advocate Report on CD will be sent out the week of February 20.

Recruitment will be March 19 – April 30, 2007. The application will be available on the website on March 19. Be sure to mention recruitment during your outreaches. We will only take applications from states where we have vacancies. For those in their last year, the last day of your term is November 30, 2007.

### **Face to Face Meeting**

Decision needs to be made on the dates/location of the meeting.

Nashville – if meet April 19-21, no rooms are available downtown.

Indianapolis --has a large convention so no rooms are available unless we move to April 26-28

Milwaukee –hotel and meeting space is available April 19-21.

**ACTION: The meeting will be held in Milwaukee, WI, April 19-21. The meeting will start at 1 pm on Thursday, April 19 and will end at 11:30 am on Saturday, April 21. Delzer to email this information out immediately to all Area 4 members.**

### **Issue Discussion**

Have two new issues in the contact history report and several interesting ones in the parking lot.

#4083 – Caller wants Forms 1099s to have pin holes for use with his printer. Drop

#4087 – Currently taxpayers can call a toll free number or use the web feature “Where’s my Refund?” IRS has no similar system for individuals to see how much they have paid in estimated payments. Duquette commented that this is an issue that comes up a couple of times each filing season. This would be a great service for taxpayers to be able to go to a website to get this information.

*Subcommittee: Stan, Anne, Bob, Larry, Paul (chair of subcommittee)*

**ACTION: Delzer to research the availability of ES payments to tax practitioners and report to subcommittee. Subcommittee to hold a conference call.**

# 4058 – Drop – Joe Meissner and Area 4 worked the RAL issue already.

# 3706 – E-file Forms 8453 not received. This issue has to do with the fact that many paid preparers received notices that they didn’t mail in their 8453s and so IRS will not let them continue to Efile. In most cases, they were mailed timely. Area 1 has already recommended drastic curtailment of the use of the 8453. TCE and VITA must mail their forms 8453 to their SPEC office. Before this filing season, the volunteer sites received a nasty letter about the missing forms. Previously, the letters went to the SPEC offices who handled the problem. . Delzer stated Area 4 certainly can do a recommendation that the SPEC offices receive notices of missing 8453s and let them handle it internally. Wernz questioned whether both copies were lost? Bryant stated they were advised to use the SPEC address on their application this year to avoid this problem in the future.

*Subcommittee: Paul, Ferd, Pat, Jeff (chair of subcommittee).*



**ACTION: Delzer will do some preliminary research regarding how/why the notices go to the volunteer sites as opposed to the SPEC offices.**

Schneider received an email from Steve Fulkrod regarding a problem an Ohio practitioner had shared with him concerning late filing penalties assessed on taxpayers with valid extensions. Delzer thought perhaps this problem was more of an isolated incident. Martin shared that this could be caused by several different reasons, such as filing under a spouse's SSN. Fulkrod referred the practitioner to the LTA's in Ohio.. Schneider will call the practitioner to get more to determine if the problem could be systemic and a TAP issue.

**Outreach**

January: Seven outreaches were completed by three panel members.

**ACTION Item Review**

Delzer is working on researching the private delivery service address issues. Hopefully will have more to report by the next meeting.

**Issue Committee Highlights**

Amos – Communication-- working on finalizing standards for TAPSpace. Also looking at the idea of getting feedback from members on an annual basis instead of just with the exit interview.  
Abdulhaqq – Ad Hoc is working on follow-up to a Spanish forms DVD that should be coming out.  
McQuin – took the VITA test this year and it was very satisfying and /interesting knowing that TAP members had input on this test. Wanted to give kudos to the VITA committee for their hard work.

**Office Report**

McQuin will be the Acting Director of Low Income Tax Clinic from March-June. Coston will be identifying who will be acting in her place in the Milwaukee office.

**Closing/Assessment**

Bryant – pleased with handling of meeting. We are staying on track.  
Abdulhaqq – good feedback  
Amos – good meeting  
Broniarczyk - good that we got two issues to work on  
Duquette – agreed  
Wernz – enthusiastic  
All agreed it was a good meeting.

**The next meeting March 20, 2007.**

**Daylight savings time begins on March 11, 2007. Please note the time change even though the meeting is actually at the same time.**

**Meeting adjourned.**



**Area 4 Committee Meeting Minutes  
Conference Call  
January 16, 2007**

**Designated Federal Official**

- Sandy, McQuin, DFO

**Committee Members Present**

- Larry Behnkendorf, Michigan
- Robert Broniarczyk, Illinois
- Patricia Bryant, Tennessee
- Paul Duquette, Wisconsin
- Joe Hurr, Ohio
- Anne Khan, Illinois
- Mary Ann Lawler, Michigan
- David Meister, Wisconsin
- Jerry Melchior, Indiana
- Lovella Richardson, Tennessee
- Ferd Schneider, Ohio
- Stan Wernz, Ohio

**Committee Members Absent**

- Rashidah Abdulhaqq, Ohio
- Maureen Amos, Illinois
- Marie O'Donnell, Illinois
- Jeff Kennedy, Kentucky

**TAP Staff**

- Bernie Coston, TAP Director
- Mary Ann Delzer, Program Analyst

**Welcome / Roll Call / Review Agenda**

Ferd Schneider welcomed to the call.

**Area 4 Chair Report--Schneider**

- **Joint Committee Report**

All of the Joint Committee attended chair training last week. This was very beneficial for new and returning chairs.

Recruitment will begin March 19 and continues through April 30.  
The National Report to Congress has been issued and all TAP members will receive a CD copy.

**ACTION: Delzer to email Area 4 members a copy of the executive summary of the National Taxpayer Advocacy Report to Congress.**



- **Area 4 Self Assessment**

Discussion ensued of the Area 4 self-assessment. Meister asked about the suggestion that chairs attend subcommittee meeting. Schneider said this was discussed as a best practice at chair training and he will try to attend more subcommittee meetings this year.

Melchior asked about reviewing subcommittee minutes for this information. Schneider said minutes often not taken, but we should have to have better interim reports.

**ACTION: All Area 4 members to review 2006 self assessment and reply by January 25 regarding approval/disapproval of report.**

Would like improve meeting satisfaction feedback process and make it more immediate. New goal will be that at the end of each teleconference to do a roll call and go around and see how did. We can use the Meeting Satisfaction Survey form as a guide for your comments. Would like the Vice Chair to take on this task.

**ACTION: Delzer to email Meeting Satisfaction Survey form to Area 4 members.**

**Public Input**

None

**Issue Discussion**

4028—Caller was unhappy that he could not speak with a person when calling the toll free number. Delzer emailed Area 2 recommendations on 1/4/2007. Wernz thought this was a different issue as caller needed to talk with a TAS person to get his specific issue resolved. Broniarczyk suggested dropping the issue since this person was helped and Area 2 already elevated the issue. Decision to close issue.

4037---Caller was looking for a phone number to send a package FedEx to a Campus. Delzer did some preliminary research as to what the 1040 instructions and the publication 17 say on the issue. Instruction do not give a street address but, but does include a caution which says, "This caution is located on page 15, but the other addresses to mail a return are on the back page."

Neither the publication nor the instructions are clear as what to do when using a private delivery service.

Bryant said it appears that the approved delivery services know where to find the IRS. Maybe if you use the approved delivery services, you don't need the phone number. They know where at make deliveries.

**ACTION: Delzer to contact IRS program owner and research why addresses are not in the instructions or publications.**

4058—Web comment concerning "pay-stub" loans and why IRS does not enforce Circular 230 in this matter. Delzer explained that Circular 230 gives all the rules and regulations that apply to tax return practitioner. Duquette stated his concern that people will link this loan with Refund Anticipation Loans (RALs). McQuin agreed that this does give the impression that a tax return is filed, but it is not. The banks are taking a big gamble that that a refund will indeed be due and that the taxpayer does not owe another liability.

Duquette shared that in 2004 a subcommittee spent months on the RAL. The federal courts have said there has been deceptive advertising. When TAP met with the Commissioner they discussed RALs on





Free File and TAPs concern that this was wrong. This year Free File will not offer RALs or other products.

Bryant expressed her concern about H&R Block advertising these loans as well as being an efile provider. Are they telling people these are refunds?

Meister asked what would prevent somebody from getting three or four of these loans?

Bryant stated some states are outlawing these things with state regulations.

Hurr said he searched the internet for "no W-2" and found several ads for these loans.

**ACTION: Delzer to research additional information on the pay stub loan products and IRS/NTA stand on the issue.**

Issue 3706-Practitioners are receiving notices that their forms 8453 have not been received. Will discuss this issue further at February meeting.

Duquette shared that he has a new issue. When you file for a 501c3, you get an advanced ruling. If you do not receive a determination, and the advance ruling expires in the 90 days, you must send in additional information. In the letter, no where does it say what to send. Duquette will write up the issue for discussion next month.

**Outreach**

Wernz had great success with an article in the Cincinnati Inquirer. H has received several calls from many people, even a call from friend he hasn't seen in 50 years.

**ACTION Item Review**

Done

**Office Report**

McQuin shared that Robb researched the cost of having a face to face meeting in Indianapolis, Nashville and Memphis and the cost is comparable. One advantage of Nashville is that Betty Martin resides there.

City preference discussion determined Nashville to be the first choice with Indianapolis second.

Closing/ assessment

Behnkendorf—meeting went well. Email should be sent to members who did not attend the meeting.

Broniarczyk—Meeting was fine. In February will be traveling, but hope to be able to call in.

Bryant--Went well.

Duquette--Good meeting.

Hurr-Good meeting.

Khan-Appreciate keeping on time.

Lawler-Good meeting.

Meister-Good meeting

Melchior--Good

Richardson—Did start to work the issues, but made up the time. Kept to one hour.

Schneider—Happy with the meeting.

Wernz-Fine

Coston stated he appreciated the good dialogue and yet did it in a timely manner.



**The next meeting February 20, 2007. Meeting adjourned.**