



2008 Meeting Minutes Area 4

- December 3, 2008
 - November 18, 2008
 - October 21, 2008
 - September 16, 2008
 - August 19, 2008
 - July 15, 2008
 - June 17, 2008
 - May 13-14, 2008
 - April 15, 2008
 - March 18, 2008
 - February 19, 2008
-

Area 4 Committee Meeting Minutes Wednesday, December 3, 2008 Face to Face – 10:10 a.m. Eastern Time Arlington, VA

Designated Federal Official

- Martin, Betty - Nashville, TN - Local Taxpayer Advocate

Committee Members Present

- Adams-Dodds, Carolyn - Detroit, MI - Member
- Blanchard, Greg - Cordova, TN - Member
- Buschmann, Ray - Lake Forest, IL - Member
- Kennedy, Jeff - Louisville, KY - Member
- Khan, Anne - Chicago, IL - Member
- Mackie, Wayne - Frankenmuth, MI - Member
- Martyniuk, Lev - Cincinnati, OH - Member
- Monnier, David - Indianapolis, IN - Member
- Mull, Bob Ann - Arbor, MI - Member
- Rhyan, Joyce - Cleveland, OH - Member
- Spiotto, Ann - Lincolnwood, IL - Member
- Taylor, Rita - Cincinnati, OH - Member
- Vanderver, Stephen - Evansville, IN - Member
- Verwiell, John - Cottage Grove, WI - Member
- Werner, Mary Jo - La Crosse, WI - Member
- Wernz, Stanley - Cincinnati, OH - Member
- Wingard, Kelly - Decatur, IL - Member

Committee Members Absent

- Bryant, Pat - Millington, TN - Member

TAP Staff

- Block, Roy - Milwaukee, WI - Manager
- Robb, Patti - Milwaukee, WI - Analyst
- Smiley, Ellen - Milwaukee, WI - Analyst
- Gabriel, Lisa - Milwaukee, WI - Secretary



Opening / Welcome / Review Agenda (Stan Wernz)

Stan Wernz welcomed everyone and had members look over agenda and asked if anyone had any changes or additions to the agenda. There were none.

Opening Comments and Office Report (Roy Block)

Roy Block gave a synopsis of his background indicating he worked in collections, examinations, and customer service. Block noted Milwaukee has a fairly new staff in place. The staff is well aware of the manager's expectations for supporting the committees. Staff was introduced.

Introductions / Ice Breaker (Jeff Kennedy)

Round table introductions took place.

Staff Roles and Responsibilities (Stan Wernz and Roy Block)

- **Methods of Communication**
- **Ground Rules and Telephone Etiquette**
- **Minutes / Minutes Approval**
- **Establish Meeting Quorum**
- **Follow- up Surveys**

Methods Of Communication

Program Analyst Ellen Smiley will create Agenda. Wernz added the agenda is based on the previous meeting and agenda. Smiley indicated she will put the agenda on TAPSpace as well as email members the agenda and meeting pre-read. The information will include the date when it was last altered so members will be aware if they have the most current copy.

Ground Rules And Telephone Etiquette

When members dial in to the teleconference, please make sure the background noise is minimal. Members are encouraged to use mute when not speaking. Also keep out frivolous chatter and bantering. Stay away from political discussions as we could have members of the public on the call. Also don't put the teleconference on hold to answer another call as you may be providing hold music for all on the call. The committee is required by law to have a Designated Federal Official (DFO) present at each meeting. The DFO is an observer and provides perspective/history.

Minutes/Minutes Approval

Secretary Lisa Gabriel will send meeting minutes to Wernz. He will review them and once corrections or changes are made, the minutes will be sent out to the whole committee for review. Members will have one week from the time the meeting minutes are posted to notify Gabriel of changes. If there are none, the minutes will be considered approved and will be posted to the improvers.org website.

Established Meeting Quorum

Quorum will be half plus one.

Follow Up Surveys

In the past, the committee members completed a survey after each meeting. It was decided that the survey will be done twice a year – after the January call and after the July call as well as after the face-to-face meeting. The survey indicates our strengths and weaknesses. However, if there is a concern that needs to be addressed, bring it up at anytime and don't wait for a survey. The Vice Chair will handle the surveys.

Standing Committee

New Issues (Anne Khan) The area committees focus on grass roots issues. The New Issues standing subcommittee consists of Anne Kahn, lead, Ann Spiotto, Jeff Kennedy, Lev Martyniuk, and Mary Jo Werner. On the first Tuesday of each month, Smiley will send out the new and parking lot issue report. The committee will go through each of the new issues and discuss how to address them. Discussion takes place as to whether the issue will be dropped, worked, or put in parking lot. An issue put in the parking lot will show up on the report until the committee decides to work it (active) or to



drop it completely. Sometimes issues are forwarded to another committee such as the Forms and Publications Committee. When we have our regularly scheduled Area 4 meeting (third Tuesday of each month) we go over the issues discussed in the Standing Committee. If an issue becomes active, a subcommittee will be created to work on it. Parking lot issues will be reviewed at the end of each quarter. Each issue is assigned a random contact identification (ID) number and that is generally how committee members refer to the issues. The dial in number can be found at the top of the agenda for each monthly conference call.

Quality Review (Kelly Wingard)

The Quality Review (QR) Committee consists of Kelly Wingard, lead, Robert Mull, and Ann Spiotto. The QR Committee reviews recommendations written for elevation to the Joint Committee. It is reviewed for grammar and content.

Active Issues List (Roy Block, Ellen Smiley, and Patti Robb)

- Many Issues Come from Outreach
- Different Kinds of Outreach
- Not All Identified Problems will be Issues

Ideas or issues can come from anywhere. Jeff Kennedy has created an outreach template which he offered to share with the other members. When a member completes an outreach they should fill out the template and email it to the analyst. Even if you are only talking to one person, you should still submit a report. The point of outreach is that an issue can come from anywhere. All issues submitted will be put into the contact database by the analyst.

ACTION: Smiley will send tri-fold mailers to each committee member to be used as a handouts.

Research (Roy Block, Ellen Smiley, Patti Robb)

Research is provided by staff on issues worked. The staff has several options to perform research. There is also a great deal of information on IRS.gov. Just type in a key word in the search field at the top of the page. Most of the statistics the IRS can provide is from the prior year – occasionally two years prior. Members can sign up for E-news or E-news for professionals on IRS.gov. They will send you weekly messages to let you know about “breaking” news.

Writing the Recommendation (Kelly Wingard)

- **For Area 4**
- **Quality Review**
- **Addressing Internal Quality Review Comments**

The recommendation goes to the quality review subcommittee before it goes to the Joint Committee. Wingard showed panel members how to use “Tracker Changer” in Word. Tracker Changer will benefit members to see where changes were made to the document. Gabriel will create a step-by-step guide of instructions on how to use Tracker Changer to show changes and also how to accept changes. Instructions will be created for Microsoft Office 2003 version as well as 2007 version.

Area 4 Teleconferences (Stan Wernz)

- **Agenda and Pre-read Information**
- **Feedback to Writers before the Teleconference**
- **Developing Consensus**
- **Not a Time to “ Work the Issue”**

The agenda and pre-read materials will be emailed out at least one week before each teleconference. They will also be posted on TAPSpace before each meeting.



Disposition of Issues (Stan Wernz)

- **Referring to Issue Committees -**
 - **Forms and Pubs**
 - **Communications**
 - **Other**
- **To Joint Committee (JC)**
- **Pre-Read - Feedback to Writers**
- **Quality Review**
- **Committee Discussion**

Recommend Changes or Elevate

Issues identified in the area committees can and have been referred to Issue Committees. After Area Committee approval, recommendations are elevated to the JC for approval. The JC may recommend changes or elevation to the IRS. The chair of the subcommittee is invited to present the issue to the JC, as they will be the one best able to inform the JC members about the issue.

Issues Await IRS Responses (examples)

- **408-4484, Notice 163 Business Reminder** IRS accepted
- **05-020, Current Tax Forms and Instructions Availability** This issue was sent to IRS and the Committee received a rejection letter; the IRS said they couldn't provide current Tax Forms as it was cost prohibitive. The Committee made a second attempt stating that the Tax Assistance Centers (TAC) have access to the forms. Analyst Delzer was in touch with someone and on June 26, 2008, the IRS sent a letter saying they accepted our recommendation, and now when a taxpayer comes in and needs a form, the IRS will provide them.
- **Response from Forms and Pubs or Communications Committees** There was no response from either committee at this time.

Issue Sessions – The entire committee worked on issues collectively

- **Issue 4770, Notices and Refund Checks (Rita Taylor-lead)** The barriers outweigh the benefits to this issue the way it has been brought forward. Consensus to drop issue.
- **Issue 4946, Form 1098-T, Tuition Statement (Kelly Wingard and John Verwie)**

This issue is about the Hope credit and when it applies. Wingard is asking for clarification on what the first two years means; is it a calendar year or school year? More research is needed.

- **Issue 4776, Toll-free Line Option to Speak to Person (Dave Monnier)**

The phone system is designed to send the taxpayer to certain areas. It is set up for multiple options, but the choice to speak with a person is extremely limited which frequently causes taxpayers to be dropped. When a taxpayer calls, there are one of three scenarios that occur; either they select their option and get through; they get put in a hold queue until a line opens; or a message that due to the high call volume, the call cannot be handled at this time, suggests calling back at another time and the phone system automatically disconnects. Is this problem technology or capacity issue? If it is a capacity issue we should have some sort of number or stats as to the capacity. Are the dropped calls included in the level of service figures? Research will be done to see if additional statistics can be obtained. Khan will work with Monnier on this issue.

Active Issues

- Issue 4995- (Taylor and Martyniuk)

A tax practitioner expressed a concern that he was not able to readily find Treasury Regulations on the IRS website. The Analyst will need to identify who is responsible for the web pages for IRS.gov. This issue is on hold while being researched.



- Issue -Ready Return

The IRS does not get copies of W-2s until July or August and taxpayers will not want that long for their return to be completed if they are due a refund. Issue Dropped.

Election of Chair and Vice Chair for 2009

Stan Wernz is Chair for 2009

Jeff Kennedy is Vice Chair for 2009

- **Establish Date and Time of Monthly Teleconferences**

3rd Tuesday at 2pm Eastern Time

- **Establish dates for Face to Face**

May 28-29-30; a cost analysis will be done for the following areas: Nashville, TN; Memphis, TN; Cleveland, OH; and, Chicago, IL.

Discuss Area 4 2008 Internal Assessment Subcommittee report (Anne Khan)

Strengths - Good comments about the Chair for keeping the committee focused and productive. Excellent support from Staff.

Weaknesses - There was a lot of turn-over in support staff.

Some TAP members are not participating enough or doing enough.

First year members having hard time catching on. There was a request for more information to go out via email to help make things tie together.

Need improvement - There is concern that maybe the committee is working too many issues at one time or too many minor issues.

Looking for a better way of tracking issues when working them and noting all the steps the issues go through along the way.

There were a lot of small outreaches, but would like to work on having larger outreaches.

During the new members call staff should go over "lingo" and acronyms, and perhaps have another new member call in January with the Chair.

There is a need to make sure everyone participates and to provide Outreach ideas for new members.

Meeting Adjourned



**Area 4 Committee Meeting Minutes
Tuesday, November 18, 2008
Teleconference – 1 p.m. Central Time**

Designated Federal Official

- Block, Roy - Milwaukee, WI - Manager

Committee Members Present

- Adams-Dodds, Carolyn - Detroit, MI - Member
- Blanchard, Greg - Cordova, TN - Member
- Buschmann, Ray - Lake Forest, IL - Member
- Hurr, Joe - Dayton, OH - Member
- Khan, Anne - Chicago, IL - Member
- Martyniuk, Lev - Cincinnati, OH - Member
- Meister, David - Franklin, WI - Member
- Melchior, Jerome - Vincennes, IN - Member
- Monnier, David - Indianapolis, IN - Member
- Mull, Bob Ann - Arbor, MI - Member
- Spiotto, Ann - Lincolnwood, IL - Member
- Taylor, Rita - Cincinnati, OH - Member
- Verwiell, John - Cottage Grove, WI - Member
- Wernz, Stanley - Cincinnati, OH - Chair
- Wingard, Kelly - Decatur, IL - Member

Committee Members Absent

- Bryant, Pat - Millington, TN - Member
- Kennedy, Jeff - Louisville, KY - Member

TAP Staff

- Robb, Patti - Milwaukee, WI - Analyst
- Smiley, Ellen - Milwaukee, WI - Analyst
- Gabriel, Lisa - Milwaukee, WI - Secretary

Visitors

- Rhyan, Joyce - Cleveland, OH
- Werner, Mary Jo - LaCrosse, WI

Welcome / Roll Call / Review Agenda

Stan Wernz welcomed everyone to the meeting. Quorum was met. Wernz thanked the retiring members for their contributions. Retiring member Dave Meister thanked Mary Ann Delzer, Patti Robb, Sandy McQuin, and Betty Martin for all their help and stated this was a great experience being a panel member.

National Office – Shawn Collins

Roy Block reported in lieu of Acting Director Shawn Collins while she was in travel status. She asked him to personally thank the retiring panel members for their contribution and offered congratulations. Block added that overall, Area 4 is doing a great job.

Area 4 Chair Report – Stan Wernz

- **Joint Committee Report** - The Joint Committee report was forwarded to all committee members. There were no questions or comments.



- **Area 4 Annual Report – Stan Wernz** – The annual report was forwarded to all committee members. There were no questions or comments.

Issue Discussion

- **4210 ID Theft-suspension of return processing – Blanchard** – Wernz noted there was a National ID Theft Committee appointed. Greg Blanchard sent an email on this and noted that this should be put in the parking lot pending further direction from the newly established committee.
- **4770 Notices and Refund Checks – Taylor** – Rita Taylor said she is waiting on further research and is planned on having working information on this issue at the Annual Meeting.
- **4945 IRS Website – Taylor & Martyniuk** - There was an updated copy of this issue sent out this morning. Two different issues actually stem from the one suggested issue. Part one is that the tax practitioner was not able to find Treasury Regulations on the IRS.gov website. Part two is the information that the tax practitioner needed was not information that would be found in the Treasury Regulations and the information needed was actually with the Department of Agriculture website. Lev Martyniuk indicated that there was a need for a link on the main page of the IRS Website that would take you directly to the Treasury Regulations and also change the label to read Treasury Regulations. Kelly Wingard noted that as an example a regular child care provider would not know what regulations to read and suggested that some commonly used figures such as standard meal rates could be noted in one location without having to search through various regulations. Taylor liked and agreed to this idea indicating that we need comprehensive information. Wernz asked Taylor to make the necessary changes and elevate this for the annual meeting. Patti Robb will add this to the agenda for annual meeting. Wernz also asked Taylor to clarify the summary in conclusion by adding some verbiage from the goal statement and proposed solution.
- **4946 Form 1098-T, Tuition Statement – Wingard & Verwiell** This issue arose from an outreach with tax practitioners. It is based on education credits. The tax practitioner is asking for more information to be included on this form. A question arose as to why the IRS isn't enforcing what is currently supposed to be filled out on the form. It was mentioned if you qualify for Hope Credit you cannot have more than two years in school. It is difficult to identify who qualifies for the Hope Credit; and why isn't the school required to fill out all of the questions on the form. Not received are the amounts paid during the year. Ellen Smiley and Robb will work on getting some research for the annual meeting. Taylor added that some research on this was done in her class in regards with the Hope Credit and stated that you can take the Hope Credit twice whenever you want to take your first year or second year of college. Wingard noted if you already have a graduate degree then you get the Lifetime Learning Credit. The question that arises is if one already has an associate degree and goes back to college to take more classes is one allowed to still take the Hope Credit. Wernz indicated that this needs to be researched and the issue information needs to be well written.

4776 IRS Toll Free Line - There is a need for more IRS employees to answer the toll free line as well as to have more user-friendly telephone options on the automated system for the average taxpayer. Wernz indicated we need to take what research we have on this and bring it up during the annual meeting in Arlington, VA.

New Issue Review – The Committee did not meet as there was no report to review.

Selection of Assignment – Members need to choose what sub-committee they would like to work on at the annual meeting.

Issue # 4996 is Wingard and Verwiell

Issue # 4776 is Monnier (will be worked while in Washington)

Awaiting Responses (follow up Nov. 1)

- # 4771 Mandatory Filing Form 944 - Referred to Forms and Pubs – Nancy Ferree
- # 4989 Taxpayer Assistance Centers – Referred to TAC Committee – Judi Nichols
- # 4331 – Went to notices and have not heard any updates



- # 5070 – Went to Forms and Pubs and have not heard any updates

Outreach

Monnier was asked to give a five minute speech at the liaison meeting of Certified Public Accountants in Indianapolis, in on December 11, 2008, as well as participate in round table discussion conducted by IRS.

Wingard did a seminar for the National Association of Tax Preparers in Illinois and did her TAP Dance.

Issue Committee Highlights

Communications – Wingard is looking for willing souls to be part of the TAP RAP Production.

EITC – Wernz indicated that the committee is working diligently on EITC at a glance. Improvements were the tax preparers website.

Office Report – Robb

We are all working on the Annual Meeting and moving forward.

Closing/Assessment - Wernz mentioned that Jeff Kennedy is working on dinner arrangements for the Area 4 Committee during the annual meeting. Robb sent out a form for feedback on the internal system. Feedback is taken seriously and we may want to consider forming a sub-committee to addressing feedback concerns. Please bring copy of report that Robb sent you to the Annual Meeting. Wingard added comments on elevated issues. She was wondering if anybody has done an analysis as to why some elevated issues were rejected? Or why they are failing and what can we do to turn that around. Robb pointed out that when an issue is closed and a proposal is rejected, it goes back to the originating committee for acceptance or possible rebuttal. Wernz noted that it would be helpful to have a retrospective look and requested to have Block, as the Milwaukee manager, follow up on this as a history.

Meeting adjourned

Next meeting is Wednesday, December 3, 2008, Face to Face in Arlington, VA

ACTION ITEMS:

- **Robb will complete research on issue # 4770 for November meeting.**
- **Robb will forward issue # 5070 to the Forms and Pubs Issue Committee.**
- **Robb will refer issue # 4331 to Notices Committee.**
- **Robb will check on prior recommendation that is similar to Issue # 4776.**
- **Robb will research to see how much information the IRS can get on their own with taxpayer input for OIC.**

Robb will send Ellen Smiley's contact information to members.



**Area 4 Committee Meeting Minutes
Tuesday, October 21, 2008
Teleconference – 1 p.m. Central Time**

[Area 4 Chair Report](#)

Designated Federal Official

- Robb, Patti Milwaukee, WI Program Analyst

Committee Members Present

- Adams-Dodds, Carolyn Detroit, MI Member
- Buschmann, Ray Lake Forest, IL Member
- Hurr, Joe Dayton, OH Member
- Kennedy, Jeff Louisville, KY Member
- Khan, Anne Chicago, IL Member
- Martyniuk, Lev Cincinnati, OH Member
- Meister, David Franklin, WI Member
- Mull, Bob Ann Arbor, MI Member
- Spiotto, Ann Lincolnwood, IL Member
- Taylor, Rita Cincinnati, OH Member
- Verwiel, John Cottage Grove, WI Member
- Wernz, Stanley Cincinnati, OH Chair
- Wingard, Kelly Decatur, IL Member

Committee Members Absent

- Blanchard, Greg Cordova, TN Member
- Bryant, Pat Millington, TN Member
- Melchior, Jerome Vincennes, IN Member
- Monnier, David Indianapolis, IN Member

TAP Staff

- Lisa Gabriel Milwaukee, WI Secretary

Visitor

- Ellen Smiley Milwaukee, WI Case Advocate

Public Guests

- Jackie Granger West Bend, WI
- Joyce Rhyan Cleveland, OH

Welcome / Roll Call / Review Agenda

Stan Wernz welcomed everyone to the meeting. Quorum met.

Area 4 Chair Report – Stan Wernz

- **Joint Committee Report** - See attachment
- **Issue 4760 – Collection Financial Statements - Elevated to IRS by Joint Committee** - The IRS requested a couple minor modifications and Patti Robb forward issue to Janice Spinks.

Public Input

Jackie Granger of West Bend, WI, explained a little about her background and said she just wanted to listen.



Joyce Ryan from Cleveland, OH, also told a little about her background and noted she just wanted to listen as well.

Issue Discussion

- **4210, ID Theft-Suspension of Return Processing – Greg Blanchard** – No report
- **4340, Capital Gains Processing Errors – Jeff Kennedy** - There is really nothing to write about this issue. Mary Ann Delzer sent information out in July about this issue. It cannot be verified that there was a problem, systemic, human, or other. It occurred one time. If it shows up again, hopefully it will be with more information. **Drop**
- **4770, Notices and Refund Checks – Rita Taylor** – Research was requested on this issue but the TAP Staff has been busy. The recommendation says notices of adjustment should be issued five business days before the check or direct deposit. Wernz suggested longer, possibly ten days. Basically any research to be found will be helpful.
ACTION: Robb will complete research for November meeting.
- **4945, IRS Website – Rita Taylor & Lev Martyniuk** - Per Taylor there are basically two different issues here. One being the tax practitioner is not able to readily find Treasury regulations on the IRS website. It has already been noted the mid-year Standard Meal Allowances information comes from the Department of Agriculture, not IRS. Taylor said she was able to find the Treasury Regulations in two clicks by using key words in the search box. If you click on the Tax Professional tab on the IRS website, you can find Tax Codes under Guidance. There was a suggestion to have a header reading "Codes, Regulation and Guidance" on the front page of the website. Martyniuk said the average taxpayer should put "Tax Law" in the search box. The link will connect you to Cornell Law School. The question is, are you creating this for the tax practitioner or the average taxpayer? Wingard suggested the issue may be broader than simply finding the regs, but rather providing an easy means to show all figures that change annually, such as the daycare provider meal allowance. Something that taxpayers could read without plowing through regs. Wernz suggested expanding the background research and analysis to reflect this duality; in summary, expand to what you are proposing. Martyniuk and Taylor will discuss this further.
- **4946, Form 1098-T, Tuition Statement – Stan Wernz** - Wernz spoke to Ken Wright, Chair of Area 5 Committee regarding this issue. This is a somewhat different issue than what Area 5 is looking at so we will pursue our issue separately. Wingard and Verwiell are on the subcommittee to work on this.

New Issue Review – Anne Kahn

The New Issue subcommittee met and following are our proposals:

Issue # 5067, Automated System to Input Form 941, Employer's Quarterly Federal Tax Return, Is there a way to do the Form 941 online instead of telephoning it. Already available on E-services. **Drop**

Issue # 5068 – Mailing Tax Forms and Publications – Taxpayer uses TurboTax and no longer gets the Form 1040 booklet. There are many ways to get the booklet; download it from website, pick one up at a library, or order from irs.gov. **Drop**

Issue # 5071, Form 1040EZ E-Postcard – This has to do with the idea of having a short method of filing income taxes, like an E-Postcard to file over the internet and not have to go through a vendor. Taxpayers should use the already available IRS free-file. **Drop**

Wernz noted they found applicants were applying for refund anticipation loans because they didn't have resources to pay a vendor for doing their return. Verwiell mentioned distributing a voucher to anyone with low income status to take to a vendor to have their returns completed. Then they wouldn't have to have money up front and it may reduce the number of applicants for Refund Anticipation Loans (RAL). There were concerns expressed if the IRS does a voucher, how would bookkeeping take place and what is the associated cost. This matter may need to be re-submitted in a more specific manner. The issue should be written up about using vouchers. Verwiell said that if a



person is eligible for Earned Income Tax Credit (EITC) they usually don't have the money or don't know how to put their tax return together. Wernz indicated that issue needs to be written up again. **Drop** issue as currently written.

Summary of Contact History Issues

Issue # 5067 – Dropped

Issue # 5068 – Dropped

Issue # 5071 – Dropped

Parking Lot Issues

Issue # 4210, ID Theft – Recommend to keep this in the Parking Lot. The IRS created a committee to working on this issue. Review this issue again in January. Keep in Parking Lot

Issue # 4330, IRS Hotline just for Tax Practitioners – Why can't the IRS take tax law questions on the Tax Practitioner hotline? Wernz indicated that the EITC Committee had a focus group last year and 30 to 40 percent commented about phone problems and not getting answers. **Move this issue to active list as low priority.**

Issue # 4371, RALs and Privacy - How often does this particular issue comes up? Keep in parking lot. Monitor to see if this is a frequent problem.

Issue # 4776, Allow taxpayers who call the IRS toll-free number to talk to a representative if they choose. Keep in parking lot with Analyst follow-up on prior recommendation.

ACTION: Robb will check on prior recommendation that is similar to Issue # 4776.

Issue # 4782, Offer-in-Compromise (OIC) – Taxpayer would like to see a simplification of the OIC process as well as them being worked locally. It is complicated and hard to communicate with a distant office. How much information can the IRS get on their own without the taxpayer having to provide it.

ACTION: Robb will research to see how much information the IRS can get on their own with taxpayer input for an OIC.

Dropped Issues

Issue # 4905, 3rd Party Checkbox - designee time extended – A tax practitioner prepares a return but the 3rd party designee is only good for one (1) year. Once the year is up, one needs to have a Power of Attorney (POA). There is a request to allow the 3rd party designation to be extended past the one year term. The Committee decided the one (1) year is appropriate. The tax practitioner should let taxpayer know it is only good for one year. **Drop**

Issue # 4784 – Form 1099-C - This may be a legislative issue or it may be not a real issue. **Drop**

Referred Issues

Issue # 4331, Innocent Spouse Determination - Notices come out with X number of days to respond but there is no specific date given. This will be referred to the Notices Issue Committee as this is very similar to other issues they have worked on in the last few years. **ACTION: Robb will refer to Notices Committee.**

Issue # 5070 – Form 1040 EZ Instructions - The 1040 booklet should have "TIPS" about whether someone should file a tax return even if they are not required to do so. Jeff Kennedy is on the Forms and Pubs Issue Committee and mentioned they are working on a submitting process. The process will be shared at the annual meeting. It encourages the area committees to forward all Forms and Pubs issues to that issue committee. Wernz noted that

ACTION: Robb will refer this issue to the Forms and Pubs Committee.

Issue # 4660, IRS Use of Public Service Announcements – John Verwiel - There has not been a lot of interest from the Joint Committee or IRS on this. Per Verwiel, the National Basketball Association said they could help so he will try to arrange for them to help move the message. Kelly



Wingard, Chair the External Communications subcommittee said they could help address this.

ACTION: Robb will refer issue to Communications Committee.

Awaiting Responses (follow up Nov 1)

- 4771 mandatory Filing Form 944 – Referred to Forms and Pubs – Nancy Ferree
- 4989 Taxpayer Assistance Centers – Referred to TAC Committee – Judi Nichols

Outreach

None at this time, but there are some scheduled in very near future

Issue Committee Highlights

Communications – Kahn is the chair of the Internal subcommittee of the Communications Committee. Surveys were sent out to members in their third year and they have until October 31st to complete and return to Janice Spinks. All input is taken seriously. The Communications Committee is also working on recording a TAP Rap. This will be recorded during the annual meeting in Arlington, VA. If all goes well we have equipment from PBS as there is a panel member in Washington D.C. who works for PBS. We are hoping to get this marketed through YouTube and other various media.

Office Report – Robb

Gabriel, Block, and Robb were at System Advocacy Management System (SAMS) database training last week. This week Block is at a TAS Leadership Conference in Washington, D.C. The Milwaukee office hired another program analyst, Ellen Smiley. She will report on Monday, October 27, 2008, and will be working a half day in TAP and a half day in her prior position as a TAS Case Advocate until she finishes her case work.

ACTION: Robb will send Smiley’s contact information to members.

Wernz reminded everyone that Kelly Wingard is on the quality review committee so send all our recommendations to her to be critiqued and modified before they are forwarded to the Joint Committee.

Closing/Assessment – Wernz thanked everyone for being on the call. Kennedy will send out the meeting survey.

Meeting adjourned

Next meeting is Tuesday, November 18, 2008

ACTION ITEMS:

- **Robb will complete research on issue # 4770 for November meeting.**
- **Robb will forward this issue to the Forms and Pubs Issue Committee.**
- **Robb will refer to Notices Committee.**
- **Robb will check on prior recommendation that is similar to Issue # 4776.**
- **Robb will research to see how much information the IRS can get on their own with taxpayer input for OIC.**

Robb will send Ellen Smiley’s contact information to members.



**Area 4 Committee Meeting Minutes
Tuesday, September 16, 2008
Teleconference – 1 p.m. Central Time**

[Area 4 Chair Report](#)

Designated Federal Official

- Block, Roy - Milwaukee, WI - TAP Manager

Committee Members Present

- Adams-Dodds, Carolyn - Detroit, MI - Member
- Blanchard, Greg - Cordova, TN - Member
- Bryant, Patricia - Millington, TN - Member
- Buschmann, Ray - Lake Forest, IL - Member
- Hurr, Joe - Dayton, OH - Member
- Khan, Anne - Chicago, IL - Member
- Meister, David - Franklin, WI - Member
- Melchior, Jerome - Vincennes, IN - Member
- Mull, Bob - Ann Arbor, MI - Member
- Spiotto, Ann - Lincolnwood, IL - Member
- Taylor, Rita - Cincinnati, OH - Member
- Verwiell, John - Cottage Grove, WI - Member
- Wernz, Stanley - Cincinnati, OH - Chair

Committee Members Absent

- Kennedy, Jeff - Louisville, KY - Member
- Martyniuk, Lev - Cincinnati, OH - Member
- Monnier, David - Indianapolis, IN - Member
- Wingard, Kelly - Decatur, IL - Member

TAP Staff

- Patti Robb - Milwaukee, WI - Program Analyst
- Lisa Gabriel - Milwaukee, WI - Secretary

Visitor

- Greg Ricketts - Memphis, TN - Technical Liaison

Welcome / Roll Call / Review Agenda

Stan Wernz welcomed everyone to the meeting. Quorum met

Area 4 Chair Report – Stan Wernz

- **Joint Committee Report - The** Joint Committee report was sent out to all members, everyone received a copy. No comments on the report.

See [Area 4 Chair Report](#).

- **408-4243-Notice of Deficiency** - A decision had been made on this issue last month to hold until we had clarification on what the IRS was implementing. IRS agrees with our recommendation that we need people to understand what it is they are signing. Mary Ann Delzer told Wernz that we should either accept, accept in part, or close this issue. Pat Brant suggested closing it as we should trust what the IRS is doing. **Consensus to close issue 408-4243.**



Public Input

None

Issue Discussion

- **4760 Collection Financial Statements – Dave Meister**

Wernz felt this issue will stand on its merit. Kelly Wingard had commented about increased interest charges, and if a person isn't making regular payments the interest still adds up. Wernz stated that to set up a type of payment plan should not be a barrier. Taxpayers can still choose an installment agreement for 60 months, but give them the option of 72 months. Greg Ricketts, Technical Liaison (Collection), Taxpayer Advocate Service (TAS), Office of Systemic Advocacy commented if the IRS were to increase the threshold and payback time, more taxpayers could access the streamline agreement on the IRS.gov website and no financial analysis would be needed. This would be a good thing for taxpayers. Interest accrues regardless and the taxpayer may be paying a little more in the long run, but the extended payment plan may help in reducing the monthly amount. It would be good to perhaps provide a truth in lending type statement if they go into an installment agreement. The taxpayer doesn't have to agree into a 72 month agreement and they can pay more on their own anytime. The IRS could provide more education. I don't see any negatives to this recommendation. Ray Buschmann commented that the \$25,000 cap was set back in 1999. Since then inflation has been more than 20 percent. He asked if there would be a need to raise the cap from \$25,000 to \$35,000 instead of \$30,000? Ricketts stated that is a good point, however, he indicated he was not sure if raising it to \$35,000 is recommended at this point as he is not sure what type of volume this will create for the qualified streamline agreement. There could also be a danger in raising it as we need to make the payment feasible for the taxpayer. It might be best to start small. The key point is extending the limit 60 months to 72 months as this is opening the door for more people.

Consensus to elevate # 4760 to the Joint Committee

- **4761 Dollar Amount for Liens – Dave Meister**

Issue #4761 is dropped.

- **4660 IRS use of Public Service Announcements – John Verwiel**

John Verwiel asked that this issue be put on hold until the October meeting.

- **4649 Unclaimed Telephone Excise Tax Refund – John Verwiel**

Verwiel talked to Roy Block about this issue. They concluded it may not be the best interest to pursue since this is such a small amount and more than 42 percent of those who file use a tax practitioner. They would end up paying more to the tax practitioner to file for this credit than what the credit is worth. The credit is only \$30 and tax practitioners charge double, if not more, to do the paper work for this credit. **Issue 4649 is dropped.**

- **4210 ID Theft-suspension of return processing – Greg Blanchard**

Greg Blanchard said the subcommittee had a conversation but it was difficult getting the subcommittee together. The IRS is ahead of us on this issue and comments from the TAP are not needed at this time. TAS is working on forming a committee to address this issue. Panel Member Shaun Barry made some generalized suggestions on how to address the growing problem of identity theft. Wernz requested Blanchard put his suggestions in writing so when the committee is formed and they ask for input we will have those suggestions as a starting point. **This issue, #4210, is being placed in the parking lot.**

ACTION: Blanchard will send written suggestions about identity theft to Robb to put on database.



- **4340 Capital Gains processing errors – Jeff Kennedy**

Put on October agenda.

- **4770 Notices and Refund Checks – Rita Taylor**

A request was sent requesting more information. It will be forwarded to Robb to do the research. Taylor will have a report ready for the October meeting.

- **4771 Mandatory Filing Form 944 – Robert Mull**

This issue was sent to the Forms and Pubs Committee per TAP procedures and is awaiting a response. No further activity is needed at this point. These procedures will be on the agenda for the October Joint Committee Meeting.

New Issue Review – Pat Bryant

Issue # 4945, IRS Website – Complexity - a tax practitioner expressed concern that he was not able to readily find Treasury Regulations on the IRS website and locating up to date figures to use for rates that are adjusted midyear, such as standard meal allowances for day care providers. Upon doing some research, it was determined those rates are put out by the Department of Agriculture and updates are done each year, effective January 1. Pat Bryant, (with input provided by Ann Spiotto), felt this would be out of TAP’s scope to tell the IRS how to change their website. Rita Taylor indicated that she and Lev Martyniuk will work on this issue and make a recommendation to change the link.

Per Block, the Treasury Regulations are there. IRS currently has several email processes for practitioners to get regular updates on law changes and anyone can sign up for this free online service.

Issue # 4946, Form 1098-T, Tuition Statement - This may end up being another Forms and Pubs issue. If we do work this issue it will be low priority. Robb noted Area 5 is looking at this issue as well. She suggested contacting them and working as a team.

ACTION: Wernz said he will contact Area 5 Chair Ken Wright to see if they are going to work Form 1098-T, Tuition Statement, issue and will give them Blanchard’s name as a contact.

Issue # 4989, Taxpayer Assistance Centers (TAC) - A taxpayer went to a TAC in Fairview Heights, IL, and was made to wait four and a half hours to make a payment. It appeared to her that there were a lot of employees, but only one person doing the work.

Consensus to refer to the TAC Committee.

Issue # 5005, Identity Theft – Change of Address - Issue is dropped.

Summary of Contact History Issues

4779 - Drop

4945 - Taylor and Martyniuk will work

4946 – May work with Area 5 on this issue

4989 – Refer to TAC Committee

5005 – Drop

Balance of issues will be reviewed next month.

ACTION Item Review – Patti Robb

No Action Items

Outreach

None to report this month



Issue Committee Highlights

Volunteer Income Tax Assistance (VITA) – Bryant said VITA reviewed and completed training manuals that VITA volunteers use and they have gone to the printers. Surveys were sent gather input about services and how to broaden offerings. Quite a few responses were received and we are working compiling it to forward the IRS.

Office Report – Roy Block

There currently is a job opening for an additional Analyst in the Milwaukee office; that would be to replace Analyst Barbara Foley. There were six applicants and their packages are currently being ranked; interviews will be set up following the ranking. The idea is to have one analyst supporting Area 4 and one analyst to support Area 5 and the “Junior” Analyst will support both Analysts and Areas.

Closing/Assessment – Wernz thanked all for being on the call and will contact Kennedy to send out survey request.

Meeting adjourned

Next meeting is Tuesday, October 21, 2008

ACTION ITEMS:

- Wernz said he will contact Area 5 Chair Ken Wright to see if they are going to work Form 1098-T, Tuition Statement, issue and will give them Blanchard’s name as a contact.
- Blanchard will send written suggestions about identity theft to Robb to put on database.



**Area 4 Committee Meeting Minutes
Tuesday, August 19, 2008
Teleconference – 1 p.m. Central Time**

Designated Federal Official

- Martin, Betty - Nashville, TN - LTA

Committee Members Present

- Adams-Dodds, Carolyn - Detroit, MI - Member
- Blanchard, Greg - Cordova, TN - Member
- Bryant, Pat - Millington, TN - Member
- Buschmann, Ray - Lake Forest, IL - Member
- Hurr, Joe - Dayton, OH - Member
- Khan, Anne - Chicago, IL - Member
- Martyniuk, Lev - Cincinnati, OH - Member
- Meister, David - Franklin, WI - Member
- Melchior, Jerome - Vincennes, IN - Member
- Monnier, David - Indianapolis, IN - Member
- Taylor, Rita - Cincinnati, OH - Member
- Wernz, Stanley - Cincinnati, OH - Chair
- Wingard, Kelly - Decatur, IL - Member

Committee Members Absent

- Kennedy, Jeff - Louisville, KY - Member
- Mull, Bob - Ann Arbor, MI - Member
- Spiotto, Ann - Lincolnwood, IL - Member
- Verwiell, John - Cottage Grove, WI - Member

TAP Staff

- Patti Robb - Milwaukee, WI - Program Analyst
- Lisa Gabriel - Milwaukee, WI - Secretary
- Roy Block - Milwaukee, WI - TAP Manager

Welcome / Roll Call / Review Agenda

August was a busy month. There were no changes or additions to the agenda.

Area 4 Chair Report – Stan Wernz

- **Joint Committee Report**

See [Area 4 Chair Report](#)

There were no questions on the Joint Committee report. Stan Wernz emphasized the TAP Annual meeting is December 1 – 5, 2008, in Arlington, VA. Anyone with an interest in running for a chair position needs to be prepared to stay through the day on Friday, December 5 for Chair training.

- **408-4243 - Notice of Deficiency**

A response was received to this elevated recommendation. Our recommendation to clarify the consent language to ensure taxpayers make an informed decision when a Statutory Notice of Deficiency is sent out is being considered. Bryant thinks we should wait and see, as there is not much more we can or do until they make changes. There was no objection to waiting.

- **Approve July minutes**



The only change that needs to take place to the July meeting minutes is on page 3, it should read the next meeting is going to be August 19, 2008 and not August 15, 2008. Gabriel will make the change.

- **Area 4 Satisfaction Survey**

No one recalls receiving any feedback. Kennedy was not on the call. Wernz will follow up with Kennedy.

Public Input

None

Issue Discussion

- **4760 Collection Financial Statements/4761 Dollar Amount for Liens – Meister**

The subcommittee included Meister, Monnier, and Wernz. Research information was provided by Patti Robb. Additional information was provided by Subject Matter Expert Greg Ricketts. The subcommittee is awaiting more feedback from Ricketts before a recommendation is made. A response was received just before this call, so the subcommittee will meet again to discuss this new information. The plan is to have a recommendation by the September meeting.

- **4660 IRS use of Public Service Announcements (PSA) – Verwiel**
 - Hold until September.
- **4649 Unclaimed Telephone Excise Tax Refund (TETR) - Verwiel**
 - Hold until September.

Wernz said John Verwiel is working on this issue and he did receive the requested information from Delzer. Block will follow up after call with Verwiel.

- **4210 ID Theft-Suspension of Return Processing – Blanchard**

Information went out that the IRS is not interested in hearing much more from TAP regarding this issue. Wernz suggested that we contact Hank Mosler or Dale Cooper from the Joint Committee as they recently attended the meeting with the Commissioner. They may have more information on topic. However, we may not want to back off on this issue completely.

Roy Block suggested the creation of a new form to prevent identity theft as this is a big issue for the front line employee. When identity theft occurs there is no way the IRS can block that social security number from being used in the future. Members are curious as to what National Taxpayer Advocate Nina Olson had to say. The IRS is in the process of getting a committee up and running to work on this issue. They may be more receptive to our input later. Analyst Mary Ann Delzer is looking for someone from this committee to talk to us. We need to just lay low on this for now. Blanchard last communicated with Delzer on the August 7, but has not heard back on this yet. Before we put this issue in the parking lot, we need to make sure we know what direction we should go on this.

- **4771 Mandatory Filing Form 944, Employer’s ANNUAL Federal Tax Return – Bryant**

Some people submit Form 944 annually instead of reporting withholding income taxes on a quarterly basis. We are going to suggest Section 14 of Form SS-4, Application for Employer Identification Number, be changed to read “Do you expect to pay more than \$4,000.00 in wages this year?” This issue will need to go to the Form and Pubs Committee before we can do anything more.

- **4340 Capital Gains Processing Errors – Kennedy**



Hold for the September meeting. Jeff Kennedy is the only one working on this issue. Wernz will follow-up with Kennedy.

- **4770 Notices and Refund Checks – Taylor**

There are problems associated with the issuance of adjusted refunds without a letter explaining the changes. If additional funds are disbursed in error, the taxpayer may spend the money creating recovery problems for the IRS. This is not a rare occurrence. We are waiting on information from Delzer to provide data to support our recommendation. The challenge is the check comes from one place and the notices of explanation from another. The draft recommendation will be forwarded to Kelly Wingard for review before it goes to the rest of the committee.

New Issue Review – Bryant

Issue 4779 is not a new issue. This issue was discussed at the last annual meeting. This will be referred to the Forms and Pubs Issue Committee. We are planning on reviewing the parking lot in September.

ACTION Item Review – Robb

All action items have been completed.

Outreach

Block did an outreach at University of Wisconsin, Madison. There were 60 people in attendance. It was an outreach on the basics to start up a business, but he also delivered the TAP message.

Wingard said she did the TAP Dance at the University of Illinois. It was for continuing education for Tax Practitioners, but resulted in two TAP issues.

Wernz did an outreach for two groups in Ohio for Tax-Aide State Management. Both groups brought up the issue of Form 1099-B regarding stock sales. When a transfer occurs from one broker to another, the brokerage house will provide information but they cannot provide the basis accurately. This can become very complicated.

Issue Committee Highlights

Communication Committee – Anne Kahn - All surveys have been completed and are posted on TAPSpace (new member, returning member, and exit surveys). They are in a "Survey" folder under the Communication Committee.

Volunteer Income Tax Assistance (VITA) – Bryant – A VITA surveys was sent out to everyone in TAP to respond regarding issues and broadening services done by VITA. If you have not already responded, please do so.

Earned Income Tax Clinic (EITC) – Wernz - The EITC Committee is working on developing a one or two page questionnaire to help with EITC accuracy (EITC at a glance). Our program owner did not support this as it was too simple/restrictive. We are reworking it using Form 3524 as a basis. There has been a real problem with fraud and erroneous filing in EITC. Something between 11 billion dollars are paid in error. This is a complex issue. We need to get people who are not claiming the earned income tax but have a right to it to file for the credit.

Office Report – Block

This has been a busy month for the Milwaukee office and we are still in a transitional period. We posted the position to replace Barb Foley's position. The date for applications is closed and we should be getting those applications in a few days. Hopefully by next months meeting we will have a new analyst to support Area 4.

Closing/Assessment

Wernz stated we have been very busy this month. We need to wrap up as many issues as possible so the Joint Committee can look at them in October.
Meeting adjourned



Next meeting is September 16, 2008



**Area 4 Committee Meeting Minutes
Tuesday, July 15, 2008
Teleconference – 1 p.m. Central Time**

Designated Federal Official

- Martin, Betty - Nashville, TN - LTA

Committee Members Present

- Adams-Dodds, Carolyn - Detroit, MI - Member
- Blanchard, Greg - Cordova, TN - Member
- Bryant, Patricia - Millington, TN - Member
- Buschmann, Ray - Lake Forest, IL - Member
- Kennedy, Jeff - Louisville, KY - Vice Chair
- Khan, Anne - Chicago, IL - Member
- Martyniuk, Lev - Cincinnati, OH - Member
- Meister, David - Franklin, WI - Member
- Melchior, Jerome - Vincennes, IN - Member
- Monnier, David - Indianapolis, IN - Member
- Mull, Bob - Ann Arbor, MI - Member
- Spiotto, Ann - Lincolnwood, IL - Member
- Taylor, Rita - Cincinnati, OH - Member
- Verwiell, John - Cottage Grove, WI - Member
- Wernz, Stanley - Cincinnati, OH - Chair
- Wingard, Kelly - Decatur, IL - Member

Committee Members Absent

- Hurr, Joe - Dayton, OH - Member

TAP Staff

- Roy Block - Milwaukee, WI - TAP Manager
- Patti Robb - Milwaukee, WI - Program Analyst
- Lisa Gabriel - Milwaukee, WI - Secretary
- Mary Ann Delzer - Milwaukee - Program Analyst

Welcome / Roll Call / Review Agenda-Stan Wernz

Wernz welcomed everyone to the meeting. There were no changes to the agenda. Quorum met.

Meet the new Boss: Roy Block

Roy Block was the State Coordinator for VITA and TCE in the Milwaukee area; he was part of the audit team looking at money laundering; and, was most recently with Stakeholder Liaison. He has worked extensively with practitioners. He is very impressed with what TAP has accomplished and is continuing to do.

Area 4 Chair Report – Wernz

- **Joint Committee Report**

See [Area 4 Chair Report](#). There were no questions about the report submitted.

- **1099 C, Forgiveness of Debt (#4784)**

Ken Wright, Area 5 Chair, did an extensive report on forgiveness of debt at the Joint Committee meeting and is pursuing this issue with Nina Olson's support. Wright has asked for assistance; Lev Martyniuk volunteered. Contact Wright if you are also interested in participating with this committee.

- **# 05-020 – Issue Statement:** Not all current tax forms and instructions are available at IRS Taxpayer Assistance Centers (TACs). This recommendation was elevated to the IRS some



time ago. They disagreed with our position that they should make all forms available in the walk in offices. We did not want to accept this and decided to pursue this further. On June 28, 2008, we received another response from the IRS that they reconsidered and will make all forms available to taxpayers.

Public Input

None

Issue Discussion

- **Collection Financial Statements, #4760, Dollar Amount for Liens, #4761 – Meister**

There will be a call with the Subject Matter Expert (SME), Greg Ricketts, TAS Technical Liaison (Collection) the week of August 11.

- **Unclaimed TETR # 4649- John Verwiel**

There is not much to report right now. Delzer provided the information for tax year 2006, as of October, 2007. She will research if updated information is now available. This has been unclaimed for two years now. We need to determine if extending the time to claim is legislative. Bryant thinks part of the problem is with taxpayers who don't normally file tax returns. She thinks the IRS is making a concerted effort to work this issue. They are looking at having Tax Counseling for the Elderly (TCE) volunteers to go out to visit people who cannot get out to do their return. Some Earned Income Tax Credit (EITC) sites have been contacted and asked to reopen to address this issue. The word is out there but it is going to take time. Block said he would ask practitioners what they were doing to address this issue. He asked Delzer if there were any public service announcements available to address this issue. She responded that right now publicity is aimed at unclaimed EITC. Kelly Wingard said she would take this back to the Communications Committee to consider.

ACTION: Delzer to research tax year 2006 TETR claims.

- **ID Theft, #4210 - Suspension or Return Processing – Blanchard**

The subcommittee has not had any progress this past month. Delzer said she hopes to have a SME identified soon.

- **Mandatory Filing Form 944, # 4771 – Bob Mull**

The subcommittee met and considered the problem statement, with the taxpayer suggesting he could not do a form 941, Employer's Quarterly Federal Tax Return. Our primary option is to clarify language on the SS-4, Application for Employer Identification Number. Monnier asked Delzer to find out how many people use Form 944, Employer's Annual Federal Tax Return. This issue will have to go through Bob Erickson, Forms and Publications.

ACTION: Delzer will find out how many people use Form 944.

- **Form 1041, Schedule G # 4707– Jeff Kennedy**

Khan's research showed that only about 22,000 of Form 1041s that required a Schedule G were filed last year, and we estimated a vast majority of those were done by professionals since they deal with high-value estates and trusts. The number of taxpayers that this affects is extremely minimal. The subcommittee recommends the issue be dropped. **Consensus to drop the issue.**

- **Capital Gains Processing Errors, # 4340 – Kennedy**



Delzer's research found this was a paper filing error; not an e-file error. Kennedy will look at this issue further and write something up for the August meeting.

- **Notices and Refund Checks, #4770 – Rita Taylor**

We need some research on how big a problem this actually is. A taxpayer's refund is issued in the wrong amount with no explanation as to why the refund is different; they cash the refund check and then the IRS goes back to the taxpayer to get the excess refund amount. Frequently the taxpayer is unable to repay the amount owed. The notices sent out are vague and come out quite a bit later than the check. We want to suggest the notice be sent out before the check is issued so the taxpayer is aware there may be a problem. The wording needs to be clearer too.

ACTION: Taylor to email Delzer what additional research is needed regarding Notices and Refund Checks.

New Issue Review – Pat Bryant

One new issue this month, #4901 concerns offsets of federal tax refunds to pay delinquent child support. This is not an IRS issue, but a legislative issue. **Consensus to drop.**

ACTION Item Review - Delzer

All Action Items completed.

Office Report – Block

The annual meeting is scheduled for December 1-5, 2008, in Arlington, VA.

Recruitment is moving along as scheduled. The list will be going to Nina Olson for approval very soon.

All TAP staff will be out of the office the week of July 28 for their annual training symposium. They will be back in the office on August 4.

Regina White, Michigan, has resigned from TAP as she took a new position.

Closing/Assessment

A meeting satisfaction survey will be sent to you for completion. Please return to Jeff Kennedy.

Meeting adjourned

Next meeting is August 19, 2008



**Area 4 Committee Meeting Minutes
Tuesday, June 17, 2008
Teleconference – 1 p.m. Central Time**

Designated Federal Official

- Martin, Betty - Nashville, TN - LTA

Committee Members Present

- Adams-Dodds, Carolyn - Detroit, MI - Member
- Blanchard, Greg - Cordova, TN - Member
- Bryant, Patricia - Millington, TN - Member
- Buschmann, Ray - Lake Forest, IL - Member
- Hurr, Joe - Dayton, OH - Member
- Kennedy, Jeff - Louisville, KY - Vice Chair
- Khan, Anne - Chicago, IL - Member
- Martyniuk, Lev - Cincinnati, OH - Member
- Meister, David - Franklin, WI - Member
- Melchior, Jerome - Vincennes, IN - Member
- Monnier, David - Indianapolis, IN - Member
- Spiotto, Ann - Lincolnwood, IL - Member
- Taylor, Rita - Cincinnati, OH - Member
- Wernz, Stanley - Cincinnati, OH - Chair
- Wingard, Kelly - Decatur, IL - Member

Committee Members Absent

- Mull, Bob - Ann Arbor, MI - Member
- Verwiell, John - Cottage Grove, WI - Member
- White, Regina - Southfield, MI - Member

TAP Staff

- Patti Robb - Milwaukee, WI - Program Analyst
- Lisa Gabriel - Milwaukee, WI - Secretary
- Susan Gilbert - Atlanta, GA - Acting Manager

Welcome / Roll Call / Review Agenda

Stan Wernz welcomed everyone to the meeting. Quorum.

Meet the new Secretary: Lisa Gabriel

Lisa has hit the ground running and we are very pleased to have her.

Area 4 Chair Report – Stan Wernz

• **Joint Committee Report**

The Joint Committee call was primarily dealing with the upcoming face-to-face meeting in St Louis, MO, on June 19-21, 2008. The JC is looking at ways to get increased participation on the committee calls. Area 4 has been great in this area. Wernz said he was pleased to see a large number of members on this call.

IRS Reply – Issue 4484, Business CP 163 - Kennedy

Kennedy basically recommended a redesign of the notice. The IRS agreed with our suggestions and was already in process of redesigning the form so there is no need for follow-up. We are pretty much getting what we are asking for.

Consensus: Agreed and closed with IRS agreement.



Public Input

None

Issue Discussion

- **Collection Financial Statements - Meister**

Issues for 4760 and 4761. Collection notices for liens and installment plans. Tele-conference call meeting was held June 3, 2008; on the call was Monnier and Meister. Comments were forwarded to MaryAnn Delzer requesting more information. She will continue researching. There is no target date at this time, once more information is received from MaryAnn there will be an update on this. Mary Ann has a contact in Texas she wants to have on the next conference call, it is a person who works in collections and would be a good resource. It is in the works right now. Robb will make the contact.

- **ID Theft – #4210 - Suspension of Return Processing – Blanchard**

The subcommittee had a conference call on June 11 and it was very productive. We reviewed the National Taxpayer Advocate's Report to Congress. Specifically #6, Identity Theft Procedures. We went through Publication 4535 (revised in March 2008), which discusses identity theft. It gives general information but no specifics. The subcommittee asked Delzer to find a Subject Matter Expert within the IRS to join them on future calls to discuss. Kelly Wingard asked to be added to this subcommittee. Wingard added that issue #4633 is the number of the issue area 1 is working on which also deals with this issue.

- **Mandatory Filing Form 944 – #4771 – Bryant**

This issue deals with Form 941, Employer's Quarterly Federal Tax Return, and Form 944, Employer's ANNUAL Federal Tax Return. The subcommittee met on June 9, 2008. The Form 941 is for an employer to use to report their withholding. The 944 is for smaller employers to use on an annual basis. We decided that these forms are usable and good but the Form SS4, Application for Employer I.D. Number, could use some change. Another meeting is scheduled for June 24. The committee discussed having employers take a test to see if they understand when they need to file but do not think it is actually a viable option.

- **Form 1041, Schedule G – # 4707 – Kennedy**

This subcommittee will not meet until after this call. We are still in the research phase at this moment. Will set up a call before the next conference call.

- **Capital Gains Processing Errors – #4340 – Kennedy**

Delzer sent some general research listing the top errors through the end of February. The subcommittee will get together to work on this issue. Based on research by Delzer, Wernz said he thought it was a problem with paper returns and it did not even show up on Efile returns. Taylor said she had problems with software when trying to do an override.

- **Notices and Refund Checks – # 4770 – Taylor**

This issue was where taxpayers were receiving refunds and then notices were sent separately. Taylor submitted a report and is waiting for comments before going any further on this issue.

- **PTIN Processing – # 4765 – Bryant**

We received a complaint that a big problem exists when a preparer attempts to get a tax identification number (PTIN). Recommended to close this issue – it appears to be an individual problem.

Consensus to close.



New Issue Review – Anne Khan

The new issue review subcommittee meets every second Tuesday of the month. We plan to look at parking lot issues on a quarterly basis.

- # 4784 – 1099 C, Forgiveness of Debt, Work - medium priority
- # 4802 – Third Party Return Preparation – Not in TAP scope - Drop
- # 4803 – VITA/TCE – Third Party Return Preparation – Drop
- # 4833 – Return Processing – Drop

Consensus to accept new issue review subcommittee recommendation.

ACTION Item Review - Gilbert

Keep:

- Each subcommittee chairperson is requested to report subcommittee meetings to the analyst and Area 4 Chair.
- Issue # 4760 & # 4761 will go to Robb to work.
- Issue # 4707 - Need more research on Schedule G.
- Issue # 4770 – Please send your comments to Rita Taylor.
- Issue # 4765 - close
- Delzer will identify SME on Identity theft.

Outreach

Issue Committee Highlights – All

Anne Khan said the Communications Committee met a couple weeks ago. An Area 4 member asked about the PowerPoint from the outreach toolkit. The external communication subcommittee has received requests, but to avoid confusion, it was decided that it was better to keep only one general copy of the PowerPoint presentation. It can be changed as needed by individuals.

Kelly Wingard encouraged everyone to get their bios up-to-date on TAPSpace.

Office Report – Gilbert

Milwaukee is still interviewing for new panel members. We have the Joint Committee face-to-face meeting this week. We will get back to the interviews next week. We are right on target as far as the recruitment.

Closing/Assessment

A meeting satisfaction survey will be sent to you for completion. Please return to Jeff Kennedy.

Meeting Adjourned

Next meeting is July 15, 2008



**Area 4 Committee Meeting Minutes
Face-to-Face, Cincinnati, OH
May 13-14, 2008**

- Tuesday, May 13, 2008
- Wednesday, May 14, 2008
- Area 4 Chair Report
- Taxpayer Advocacy Panel Town Hall Meeting

Designated Federal Official

- Martin, Betty - Nashville, TN - LTA

Committee Members Present

- Blanchard, Greg - Cordova, TN - Member
- Bryant, Patricia - Millington, TN - Member
- Buschmann, Ray - Lake Forest, IL - Member
- Hurr, Joe - Dayton, OH - Member
- Kennedy, Jeff - Louisville, KY - Vice Chair
- Khan, Anne - Chicago, IL - Member
- Martyniuk, Lev - Cincinnati, OH - Member
- Melchior, Jerome - Vincennes, IN - Member
- Meister, David - Franklin, WI - Member
- Monnier, David - Indianapolis, IN - Member
- Mull, Bob - Ann Arbor, MI - Member
- Spiotto, Ann - Lincolnwood, IL - Member
- Taylor, Rita - Cincinnati, OH - Member
- Verwiell, John - Cottage Grove, WI - Member
- Wernz, Stanley - Cincinnati, OH - Chair

Committee Members Absent

- Adams-Dodds, Carolyn - Detroit, MI - Member
- White, Regina - Southfield, MI - Member
- Wingard, Kelly - Decatur, IL - Member

TAP Staff

- Coston, Bernie - Atlanta, GA - TAP Director
- Delzer, Mary Ann - Milwaukee, WI - Program Analyst
- Patti Robb - Milwaukee, WI - Program Analyst

Guests

- Bonnie Esrig - Cincinnati, OH - Local Taxpayer Advocate
- Jo Diehl - Cincinnati, OH - Campus Taxpayer Advocate
- Barbara Alexander - Cincinnati, OH - Caseworker, Local TAS Office

Tuesday, May 13, 2008

Welcome / Roll Call / Review Agenda

Stan Wernz welcomed everyone to Cincinnati.

Anne Khan requested that the new issues group meet informally before the issues are presented to the whole group. It would save some time.

Joint Committee Report

See attached Chair/Joint Committee report. (Attachment One)

Coston encouraged the committee members to join the one hour Joint Committee (JC) calls which are held the first Wednesday of each month, 2 – 3 p.m. ET.



Wernz asked that the subcommittees notify him each time they meet. He also emphasized the importance of reporting outreach.

Target dates – each committee was told to add target dates for completion for each issue being worked.

Wernz handed out copies of the newly improved self mailers members can use when doing outreach.

Director's Report

We are at the point that almost all committees have had their face-to-face meeting. At this point, our budget is very tight.

We are still trying to secure a location for our annual meeting. We are finding it difficult to find a hotel in Washington, DC. We are looking at the first week in December. We tried to move it to mid-November, but that will not work. We may end up moving the meeting to a different location. The downside there is it is more difficult for the executives to attend. We are looking at Baltimore since that is close in proximity.

Staffing – we have a couple applicants for the manager position in Milwaukee and hope to have them on board within 30 days. We also opened up a new position in each office; Junior Analyst, and each office now has someone in that position.

Brooklyn – Meredith Odom
Milwaukee – Patti Robb
Plantation – Donna Powers
Seattle – Nina Pang

Recruitment – Coston thanked the panel members profusely. We far exceeded the number of applications received last year. This year we had 621 final applications. The application packages are being ranked this week. The goal is to have the final list of selections to the NTA by the end of July. We are hoping for final approval from Treasury by the first of October. If anyone wants to help with interviews, please let Delzer know. They will be done during the month of June. The interviews last about one half hour and we will try to schedule them so you are not interviewing for a whole day or for days in a row.

Annual Report – we are in the final review stage of the report. We hope to get it to the publisher very soon. Once it is printed, we plan to have a meeting with the IRS Commissioner to present him with a copy. This annual report has a new format and you should be very proud of it. John Verwiel complimented the IRS with their handling of the Stimulus Package. It went pretty smoothly. Coston added that TAS has been very involved in this process too.

Lisa Gabriel, new Milwaukee secretary will be reporting the week of May 26, 2008.

Town Hall Report

The minutes from the town hall meeting and the focus group that followed were handed out and can also be found on TAPSpace. (Attachment Two) It was a very successful meeting, with approximately 60 taxpayers in attendance.

Area 4 members Ann Spiotto, Ray Buschmann, and Kelly Wingard were in attendance. Ken Wright from Area 5 was also able to attend. The meeting was held at the Trutter Center, at Lincoln Land Community College, Springfield, IL. National Taxpayer Advocate Nina Olson was the keynote speaker. The audience was very engaged and had a lot of questions and brought forward some good issues. There was also a focus group meeting after the main presentation.

Greg Blanchard said he was very interested in the debt indicator issue. There are many preparers out



there who are reticent to do taxes when someone owes money (offset) and the preparer is expecting to collect his preparation fee out of a refund that may never come due to this offset.

Taxpayer Advocate Service—Bonnie Esrig and Jo Diehl Troublesome Tax Issues?

Local Taxpayer Advocates—Esrig

TAS is the taxpayers' voice at the IRS. We are independent from the IRS. TAS was created through RRA98, under IRC 7803 and 7811. TAS can propose potential legislative changes. The National Taxpayer Advocate (NTA) is passionate about taxpayers and helping people. That same commitment attracts most of the employees to TAS. By law, there must be one Taxpayer Advocate in each state. Some states have more than one. All of them have a local number so people can reach us. There is also a taxpayer advocate in each campus. There are two parts of TAS, case resolution and systemic advocacy. Our service is always free. A taxpayer contacts us, we listen, and work to address their concerns, and follow their case to resolution. Right now many of the calls received are regarding the stimulus package. We look at two things to make a TAS case: economic burden (about 23% of our cases) or systemic cases (about 77%) is when the system is not working. The NTA has the discretion to determine if public policy needs TAS intervention: i.e. the taxpayer submits documentation during a correspondence audit, but are subsequently told it has not been received. They submit the information again, but the issue cannot be resolved.

There are a variety of ways for taxpayers to reach TAS: a Form 911, ATAO, local number, toll free number.

Top issues in this area:

- Applications requesting exempt status
- Audit Reconsideration, especially related to substitute for return
- Amended returns
- Expedited refund requests.

There is also an intake phone line. One person is dedicated to answer that number. That frees up the case advocates to work their cases. A great deal of calls received do not fit TAS criteria. Each TAS office has a Congressional Liaison meeting. We meet with our local representatives to exchange information. We have gotten 93 congressional inquiries to dates. We go on congressional hill to share the NTA Annual Report to Congress (ARC). We are in communication and cooperation with the other IRS operating divisions.

Campus Taxpayer Advocates--Diehl

One difference between Campus Taxpayer Advocates is that we do not work Congressional cases. Basically our cases are similar; taxpayers who need their refund expedited, stolen identity issues, reconciliations of W-2's that do not match the tax return filed; exam reconsiderations. We are not a mini IRS within the tax system. About 90% of the calls we receive do not fit TAS criteria. TAS has some of the best employees in the IRS. These folks are extremely dedicated. Every case is important to us and we will see them to resolution. When working problems, we frequently realize there is a systemic issue and we refer to Systemic Advocacy and add the problem to their database. TAS was created through IRC 7803 and 7811. It requires the NTA to provide an ARC. The report does not go through the Commissioner or Secretary of Treasury, but rather directly to Congress. A big issue this year had to do with the tax consequences from a cancellation of debt. TAS is working on some brochures to help clarify this issue. This is one of the most serious problems identified in the ARC.

We have a relationship with the Low Income Tax Clinics (LITC). There is at least one LITC in every state including Puerto Rico and Guam. TAS makes visits to them and we check that they are using their grant funds as intended.

We work with TAP and try to help recruit members. We will also be involved in the interviews too. We do a lot of outreach events – about 40 a year. We want to ensure people know we are out here. We are constantly working on reaching out to taxpayers to let them know about TAS.



Betty Martin added that whenever she does an outreach, she always mentions TAP. TAS and TAP are in a partnership. If your LTA has not contacted you, please feel free to contact them. They should all be involved with you to offer support and let you know about outreaches.

Delzer suggested each panel member ask their LTA for a small stack of their business cards so when they encounter someone with an individual issue, they can hand out the card. TAS works for everybody, be it an individual or a large corporation.

Public Input

Ferd Schneider – his focus for the last three months has been the AARP/TCE program. He was an Electronic Return Originator (ERO) this year.

- The Electronic Stimulus Payment (ESP) is a wonderful thing but there are some unseen issues, that, upon reflection, might have been precluded with more planning. AARP serves elderly folks and many of them normally do not have to file. We did returns and tried to e-file them but it would not take because there was not an amount listed as Adjusted Gross Income (AGI). We were told to throw in a dollar of interest income so it would transmit. Some people put the dollar as wage income and that resulted in a \$2 EITC refund. Also taxpayers that split their original refunds, and put dollars into their IRA account, are having their stimulus payment deposited there. Perhaps we need a deeper understanding of the system before sending out these payments.
- This is a Tax Wise issue: Someone did a return for a taxpayer who gives several thousand dollars to a charity and then gets a distribution from charitable trusts. He received a 1099 R for a capital gain distribution. We have been taught when using TaxWise, you input what you see. He found out that you cannot delete a Schedule D even if it is blank. Ferd wrote this issue up and sent it to Delzer as well as the VITA issue committee. He has not heard whether the VITA issue committee is going to work this issue or not. Pat Bryant said she will take these issues to Cindy Jones when the VITA Committee meets in Atlanta next month.

Email from Ron Yersky

Stan:

Thanks for the information on the meeting. Unfortunately, I have a previous commitment that I am unable to reschedule and will be unable to attend. I do have a thought that might be addressed if you deem that it is within the scope of TAP's purview. Can the IRS be encouraged to have VITA/TCE Training publications available for distribution earlier than in the past. Many times we have nearly insufficient time to ensure training materials get into the hands of new and returning instructors prior to required training for the season. The same applies to materials for new and returning counselors who need to be trained and certified through the TCE program prior to the commencement of the tax season on or about the 1st of February. As you know without proper certification no counselor can prepare returns in the TCE program. Thanks for considering this. I realize that contracts must be let and drafts approved but it would help if it can be done.

Ron Yersky

Bryant said VITA committee is meeting in Atlanta next month. The VITA people can be certified on Link and Learn, AARP chose to not use it for certification. Link & Learn is loaded and available in November.

Outreach Discussion

Review of the Outreach Mission

Outreach is one of TAP's prime responsibilities. If we don't tell people about TAP, we won't have any issues. Outreach can be done to groups of people or just through a one-on-one.

Making Reporting Easier

Area 4 did really well right after the annual meeting but the activity has dropped off since then. We need to set some goals. Wernz would like everyone to have at least two outreaches each month. Discussion followed about what constitutes an outreach. Does it have to be a large defined group or can it be a one-on-one? If you can complete reports as soon as you are done, it simplifies the



reporting. These reports are rolled into the TAP annual report at the end of the year. It was determined that an outreach would be two meaningful events, not necessarily organized by the member. Consensus.

Pipeline Processing DVD

The TAP Experience

Reflections of third year members-Jerry Melchior

Thinks the TAP experience has been great. Experience with the TAC survey and the accompanying report was a very satisfying experience. Three years is a perfect term.

New member experience to date-Rita Taylor

Rita Taylor said the bottom line is the results are wonderful. However, the whole process, beginning to end, was painful. There is no reason why the annual meeting has to be held in Washington, DC, as opposed to Atlanta or Kansas City.

Greg Blanchard thinks they should be given more information when one is interviewed. It is a lot to expect someone to pay for their own hotel up front when they travel.

Lev Martyniuk thought the whole experience was great. He said you will run into problems no matter what you do. Life happens.

Ann Spiotto thought the business meeting was very professional and was appreciative.

Wernz said someone made a suggestion that all the new members get together the first night in Washington, DC, to get to know each other. Delzer commented that Ken Wright took all the new Area 5 members out for dinner their first night and they liked the chance to get to know the others. Dave Meister said he has seen tremendous strides through TAP during his three year term. What the Notices Committee has accomplished is great and the feedback from the IRS has been excellent too.

TAP Style Guide and Quality Review Process

Wernz said he erred in thinking the issue referral checklist did not need to go forward with a recommendation. It does. The quality review team wants to see the checklist. The QR process: New issues ready to be elevated are to be sent to Janice Spinks and the quality review team. The QR team reviews it at their next call. However if we miss their QR meeting, it may be held for another month. If they suggest a change, if it is minor or grammatical, Delzer will fix it and send it back and won't bother the whole committee to review it. Delzer is the analyst who will be sending all approved elevated issues to the IRS.

Issues Discussion

- **Issue 4660 – IRS use of Public Service Announcements – Verwiel**

Report next month.

- **Issue 4649 – Unclaimed Telephone Excise Tax Refunds - Verwiel**

A number of people failed to claim this refund last year. Delzer has provided him with research. He will review all the information to try to put together a recommendation to make sure people who are eligible take advantage.

Wernz suggested if you need information or research for an issue, please contact Delzer to do it for you. You need to provide her with specific guidelines. Make this request via email so there is a paper trail.

Pat Bryant asked how can you determine how many people are actually eligible for this credit?



- **Issue 4521 – Estate Tax Return Complexity - Mull**

Someone made the comment to him that they had to do an estate return only to find out there was no tax due. He thinks there should be an EZ form to fill out.

Wernz downloaded the form and the instructions. He did several returns only to find out no taxes were due, however he thought the instructions were pretty clear.
Consensus to Drop.

- **Issue 4340 – Capital Gains Processing Errors – Kennedy**

This issue has to do with a notice being sent out erroneously. Delzer needs to do research to see if this was a practitioner error or if it is a systemic error. We do not know the extent of the problem.

ACTION: Delzer will research Capital Gains Processing Errors.

- **New Issues**

Mull--put together a handout about social security taxability for married filing joint taxpayers that the Burden Reduction Committee has been working on. It is a very complicated process. The instructions in Pub 17 have an error and the IRS was aware of it. It has already been corrected for the 2008 filing season. They are hoping the IRS will accept their suggested changes to help simplify this issue.
Bryant – identity theft. This is getting to be a big issue. Someone stole her son’s SSN and filed a return and got a RAL. When her son filed, he had to prove his SSN was valid. The burden falls on the person who legitimately filed with their own SSN. IRS should appoint a contact person who handles this type of identity theft . With repeat offenses the legitimate person has to prove it every year. This happens a lot and is a growing problem.

Even though the SSN on the W-2 do not match the name of the filer, these taxpayers can file electronically with an ITIN. The IRS should capture the information of the legitimate filer and keep it rather than make them provide proof each year. Bryant suggested that when someone suffers this identity theft, they be issued a special personal identification number (PIN) to help alleviate their burden. Martin said starting last year if you filed and a dependent SSN did not match the birth date, it would be kicked out by the IRS. These cases are seldom pursued and prosecuted.

Wernz asked if this is the same as # 4210 – would all this discussion fall under this issue? Bryant thinks this should be separated into two issues.

The screening committee will determine if they want to consider working this issue.

Wednesday, May 14, 2008

Working the Issues Continued

We are going to be looking at the issues and breaking up into subcommittees.

Rating system: High – Medium –Low

- 4663 – Part not in scope, Part has already been solved - drop
- 4682 - Drop
- 4693 - Drop
- 4694 - Drop – IRS addressed this already
- 4702 – Drop
- 4707 – Medium priority
- 4741 – Drop – individual issue
- 4742 – Drop – not in TAP scope
- 4743 – Partly done – other part not in TAP scope
- 4744 – Drop - legislative
- 4745 – Put in parking lot – forward to Area 5
- 4749 – Drop – not in Scope



- 4754 – Drop - legislative
- 4755 – Send to Burden Reduction – parking lot
- 4756 – Drop - legislative
- 4758 – Drop - legislative
- 4759 – drop - statute that IRS cannot contact anyone via email - legislative
- 4760 – combine with 4761
- 4761 – combine with 4760 – Medium priority
- 4762 – drop - legislative
- 4763 – drop – SSA issue
- 4764 – drop – already being worked
- 4765 – Low priority
- 4766 – drop – not in TAP scope
- 4767 – drop
- 4768 – drop - already exists
- 4769 – drop
- 4770 – Low priority
- 4771 – High priority
- 4772 – drop
- 4773 – drop
- 4774 – drop
- 4775 – drop
- 4776 – parking lot – wait for response from prior recommendation
- 4777 – Forward to Area 5 – parking lot
- 4778 – drop
- 4779 - forward to Ad Hoc
- 4780 – drop
- 4781 - drop
- 4782 – Medium priority
- 4783 – drop – not in TAP scope
- 4210 – High priority

Discussion:

- # 4707 – Form 1041 Schedule G instructions - Medium priority – we could do minimal research and then it should go to Forms and Publications
 - subcommittee members: Jeff Kennedy (will do initial research), Ann Spiotto, Jerry Melchior
- # 4760 / 4761 – Installment Agreements / Liens & Levies –
 - subcommittee members: Stan Wernz (will do initial research), Dave Monnier, Dave Meister (lead)
- # 4765 – Third Party Return Preparations –PTINS
 - subcommittee members: Pat Bryant, (will do initial research)
- # 4770 – Notices and checks mailed separately
 - subcommittee members: Rita Taylor (will do initial research), Betty Martin will assist
- # 4771 – Forms, Instructions, and Publications –Forms 944/941
 - subcommittee members: Bob Mull, lead, Lev Martyniuk, Pat Bryant
 - How does payment get credited, Bob will look at instructions
 - Conference call June 9, 2 pm
- # 4782 – Offers-in-Compromise – Decided to put in parking lot.
 - subcommittee members:
- # 4210 – Allow suspension of return processing – Identity theft
 - subcommittee members: Greg Blanchard, lead, Pat Bryant, Joe Hurr, Dave Monnier
 - Conference call every other Thursday at 2pm CT, first one May 22

Meeting Wrap-Up

Jeff Kennedy – the last meeting we did not have quorum. Will send out an evaluation sheet to everyone after the meeting ends today. Please make comments as you deem necessary.



Please check the minutes to ensure you are assigned to the correct issue subcommittee.

Wernz thanked everyone for taking responsibility when asked. There will be no Area 4 conference call next week.

Meeting adjourned



Area 4 Committee Meeting Minutes Tuesday, April 15, 2008

Teleconference – 1 p.m. Central Time

Designated Federal Official

- Martin, Betty - Nashville, TN - LTA

Committee Members Present

- Blanchard, Greg - Cordova, TN - Member
- Hurr, Joe - Dayton, OH - Member
- Kennedy, Jeff - Louisville, KY - Vice Chair
- Khan, Anne - Chicago, IL - Member
- Melchior, Jerome - Vincennes, IN - Member
- Monnier, David - Indianapolis, IN - Member
- Spiotto, Ann - Lincolnwood, IL - Member
- Taylor, Rita - Cincinnati, OH - Member
- Wernz, Stanley - Cincinnati, OH - Chair
- Wingard, Kelly - Decatur, IL - Member

Committee Members Excused

- Adams-Dodds, Carolyn - Detroit, MI - Member
- Bryant, Patricia - Millington, TN - Member
- Buschmann, Ray - Lake Forest, IL - Member
- Meister, David - Franklin, WI - Member
- Mull, Bob - Ann Arbor, MI - Member
- Verwiell, John - Cottage Grove, WI - Member

Committee Members Absent

- Martyniuk, Lev - Cincinnati, OH - Member
- White, Regina - Southfield, MI - Member

TAP Staff

- Delzer, Mary Ann - Milwaukee, WI - Program Analyst
- Patti Robb - Milwaukee, WI - Program Analyst

Welcome / Roll Call / Review Agenda

Stan Wernz welcomed everyone. As the meeting began, the committee did not have quorum. (During the meeting, a couple more members signed on.)

Wernz congratulated Mary Ann Delzer for being selected in the Front-Line Manager Readiness Program (FLRP) .

Area 4 Chair Report – Stan Wernz

- **Joint Committee Report**

See attached chair/joint committee report. Attachment 1. We need to remember that the quality review checklist has to be completed and submitted with an elevated recommendation before they will approve it for elevation.

- **Issue 4484 – Business CP 163**

Elevated to IRS by the Joint Committee.

- **Issue 4243 – Notices of Deficiency**



This recommendation will go back before the Joint Committee for approval. It was held up because it did not have the quality review checklist, and data supporting the issue was omitted. Delzer has researched the data and amended the Issue to include that information. The Issue has been resubmitted.

- **Face-to-Face Meeting May 12-13, 2008**

Please forward suggested agenda items to Wernz and Delzer. Most committee members will be arriving on Monday, May 12. The meeting is 8 a.m. to 5 p.m. on Tuesday, May 13, and 8 a.m. to Noon on Wednesday, May 14. Monday and Wednesday afternoon/evening are travel days. The meeting will be held in the Garfield Suites in Downtown Cincinnati and according to Wernz, it is a very nice facility.

Springfield Town Hall update – Trish DeTimmerman

The plans for the Springfield Town Hall are moving along. The marketing materials already went out to our partners. There will be another town hall call next week. Kelly Wingard has a few interviews already lined up; one with a radio station and one with a television station.

Public Input

None

Issue Discussion

- **RAL-ANPRM – Stan Wernz**

Comments/input was requested on the ANPRM. Wernz did make comments online. He said he would like to discuss this at the face-to-face meeting as to what is actually in the best interest for the IRS. We should not support the RAL. The IRS needs to get their system up to speed so people can get their refunds within a couple days. They also need to have the free services available sooner. Betty Martin interjected that she is very involved with this issue and it is a very sensitive and complex issue. It is in the top 20 Most Serious Problems (MSP) noted in the National Taxpayer Advocate Report to Congress. There is free file vendor, as well as other companies that offer free e-file; it is free, completely reliable, and secure. This is a really tough issue. Delzer said the Area 5 committee is struggling with this issue too. She pulled a report released by GAO and is willing to send it out if anyone wants it – just let her know if you are interested.

- **Issue 3632 – Failure of Audit Reconsideration Processing – Mary Ann Delzer**

This is the #19 MSP as identified by the NTA Nina Olson. The Committee can write a letter to let Olson know they support her position.

- **Unclaimed Telephone Excise Tax – Lev Martyniuk**

This issue will be tabled and discussed at the next meeting.

- **IRS use of PSAs – John Verwiel**

This issue will be tabled and discussed at the next meeting.

New Issue Review – Anne Khan

Two issues were identified to work.

- # 4340 – Capital Gains Processing Errors – a Schedule D issue – A practitioner experienced a problem with the 2006 tax year returns. We need to see if this is an e-file only issue or if it is



a recurring problem at the IRS. Jeff Kennedy noted if a Schedule D is not required you can check a box, however TaxWise will not let you e-file this way.

ACTION: Delzer will check into the magnitude of the Schedule D issue.

Kennedy will be the subcommittee chair for this issue.

- # 4521 – Estate Return Concerns – An executor of a small estate felt there should be an “EZ” process for estates that do not owe taxes.

Subcommittee will be Wernz, Bob Mull, and Kelly Wingard. Wernz said he will ask Mull to be subcommittee chair since this was his issue.

ACTION: Delzer will run the issue report to ensure the clearing committee has it by the second Tuesday of each month as the plan was to have them review the new issues each month.

ACTION Item Review

All action items completed.

Outreach

February: 19 by four members

March: 3 by three members

Greg Blanchard shared that he and Pat Bryant attended the Congressional Liaison meeting in Memphis. They were attempting to update the congressional aids with TAP information and other various issues.

Issue Committee Highlights – All

Anne Khan – Communication Committee – The new member surveys have been sent out already. Please complete yours and send it in if you haven’t already done so.

Kelly Wingard Communication Committee – they are working on getting new marketing materials (handouts).

Joe Hurr – Notices Committee has their face-to-face meeting later this week.

The EITC Committee also has their face-to-face meeting at the end of this week.

Office Report – Mary Ann Delzer

Recruitment is progressing very well.

Patti Robb was selected as the junior analyst for the Area 4 and Area 5 committees.

We have also selected a secretary, Lisa Gabriel, but we’re not sure when she will be reporting for duty. We are hoping she will be able to attend the Town Hall meeting and the Area 4 meeting in Cincinnati as well. Barbara Foley is leaving at the end of this month for her new position in W&I. DeTimmerman announced her detail is over at the end of April.

The budget is looking somewhat tight, so as a result, Bernie Coston will not be attending any of the face-to-face meetings.

Please remember your pre-read will be posted at least one week before the meeting on TAPSpace.

Closing/Assessment-Kennedy

The meeting went well even though we didn’t start out with quorum. Meeting adjourned

Next meeting is the face-to-face May 13-14, 2008, in Cincinnati, OH



**Area 4 Committee Meeting Minutes
March 18, 2008
Teleconference**

Designated Federal Official

- Martin, Betty - Nashville, TN - LTA

Committee Members Present

- Adams-Dodds, Carolyn - Detroit, MI - Member
- Bryant, Patricia - Millington, TN - Member
- Buschmann, Ray - Lake Forest, IL - Member
- Kennedy, Jeff - Louisville, KY - Vice Chair
- Khan, Anne - Chicago, IL - Member
- Martyniuk, Lev - Cincinnati, OH - Member
- Meister, David - Franklin, WI - Member
- Monnier, David - Indianapolis, IN - Member
- Mull, Bob - Ann Arbor, MI - Member
- Spiotto, Ann - Lincolnwood, IL - Member
- Verwiel, John - Cottage Grove, WI - Member
- Wernz, Stanley - Cincinnati, OH - Chair

Committee Members Absent

- Blanchard, Greg - Cordova, TN - Member
- Hurr, Joe - Dayton, OH - Member
- Melchior, Jerome (Excused) - Vincennes, IN - Member
- Taylor, Rita (Excused) - Cincinnati, OH - Member
- White, Regina - Southfield, MI - Member
- Wingard, Kelly - Decatur, IL - Member

TAP Staff

- Trish DeTimmerman - Des Moines, IA - Acting Manager
- Delzer, Mary Ann - Milwaukee, WI - Analyst
- Patti Robb - Milwaukee, WI - Secretary

Welcome/Roll Call

Stan Wernz welcomed everyone to the call. He announced that he was adding the telephone excise tax issue to the agenda.

Quorum met

Area 4 Chair Report – Verwiel

• **Joint Committee Report**

The March Joint Committee (JC) call was fairly uneventful. No recommendations were elevated. Hank Mosler attended the Oversight Board meeting and gave a report. The report can be found on TAPSpace.

Telephone Excise Tax

John Verwiel talked about the telephone excise tax. He feels it has not been made visible enough to taxpayers. The rebate was extended for one year. It wasn't very well received even though it was notated on the Form 1040. This mainly impacts low income people. The IRS does not seem to have a vehicle to get this information out. Wernz suggested finding out how many people did not take advantage of the right to claim the rebate. One of the things that has happened is that some low income people have not had to file returns the past few years and now in order to get the stimulus refund have to file this year in order to get the refund. Ray Buschmann said over 70% of the people



eligible for the excise tax did receive it.

Delzer said the people on Social Security and Veteran Benefits will be getting notices about the stimulus soon.

Dave Monnier and Lev Martyniuk will work the excise tax issue with Verwiel.

Betty Martin said the only thing the IRS can do is to publicize what they offer.

Verwiel said the IRS has a voice and they need to use it to let people know about these issues. Wernz said part of this problem is caused by Congress, although he too, felt the IRS is not being proactive enough.

Springfield Town Hall

The Springfield Town Hall meeting was originally scheduled for May 1, but due to a scheduling conflict, National Taxpayer Advocate Nina Olson changed the date May 6. It will be held at the Trutter Center at Lincoln Land Community College. Olson will be there to speak and facilitate the meeting. There is a town hall conference call on Wednesday, March 19.

Public Input

None.

Issue Discussion

- **RAL-ANPRM – Delzer**

Currently Treasury is soliciting public comment on proposed Guidance Regarding Marketing of Refund Anticipation Loans and Certain Other Products in Connection with the Preparation of a Tax Return. More information can be found on the front page of TAPSpace. Please read the announcement for background information and further descriptions of the issues of concern around the sale of RAL products by tax practitioners. Page two of the announcement gives the instructions on how your comments can be sent for consideration by Treasury. Many TAP members have expressed concern about the proliferation of RAL products over the years. Please consider taking the time to make your voice be heard! You can fax your comments or you can add them to the website. You will be responding as an individual but you can say you are a TAP member. Please also say your response is your personal input and not representative of TAP. The due date for comments is April 7, 2008.

- **Issue 4488 – CP 163, Notice 163 Business Reminder – Kennedy**

Jeff Kennedy sent out another version of the recommendation to the whole Area 4 Committee. It was suggested that the line that says enter your EIN should be changed to say 'EIN or SSN' as it may be an individual as opposed to a business. Delzer needs to add the background information to the recommendation. Wernz suggested changing the font so it is all consistent.

Consensus to elevate with changes (Kennedy and Delzer will finalize the recommendation)

- **Issue 3632 – Failure of Audit Reconsideration Processing – Delzer**

This issue is number 19 of the Most Serious Problems in the National Taxpayer Advocate 2007 Annual Report to Congress. Please be prepared to discuss the issue at the April meeting.

- **Issue 4243 – Notices of Deficiency – Bryant**

Pat Bryant sent out the final copy of this recommendation. Consensus to elevate as submitted.

New Issue Review – Wernz



- # 4555 – Taxpayer Rights – Drop
- # 4562 – Penalty and Interest – Drop
- # 4563 – E-file – in NTA report – combine with # 4554
- # 4579 – Third Party Return Preparation – Mull will respond to practitioner to suggest using e-services.

Anne Khan, Jeff Kennedy, Lev Martyniuk and Pat Bryant will be the clearing house for all new issues to put them in priority order.

Action Items

Completed

Outreach

Khan said the outreach report was excellent this month.

January – 17 outreaches done by 8 members

February – 8 outreaches done by 3 members

Issue Committee Highlights

Khan – Communication Committee – the returning member surveys went out. Please return your survey as your input is valuable. The new member survey will be coming out on April 1.

Office Report

Acting Manager Trish DeTimmerman reported that Mary Ann Delzer was accepted in the front line manager training program. She will be attending training at a future date.

Recruitment is underway as of March 17. Please look for people in your area who may be interested in becoming a TAP member. We are looking for new members or alternates in Wisconsin, Indiana, and Ohio. We are only looking for alternates in some states; not members.

There were no applicants for the TAP Manager position in Milwaukee when it was announced. Bernie Coston will talk to Olson to decide what direction to pursue.

The junior analyst and secretary position are still open and we are working those issues.

Please be cognizant of costs as our budget has gotten very tight. Due to that, the location of the Area 4 meeting has changed from Memphis, TN, to Cincinnati, OH, on May 12-14 at the Garfield Suites. If you prefer to drive, let Patti Robb know. A cost comparison will have to be done and you will be reimbursed at the lower cost.

Closing/Assessment--Kennedy

The meeting satisfaction survey will be sent out via Survey Monkey.

Note: DeTimmerman's contact information is on the new Area 4 roster.

Meeting adjourned

Next meeting April 15, 2008.



**Area 4 Committee Meeting Minutes
February 19, 2008
Teleconference**

[Area 4 Chair Report](#)
[Committee Annual Report](#)

Designated Federal Official

- Martin, Betty - Nashville, TN - LTA

Committee Members Present

- Adams-Dodds, Carolyn - Detroit, MI - Member
- Kennedy, Jeff - Louisville, KY - Vice Chair
- Khan, Anne - Chicago, IL - Member
- Martyniuk, Lev - Cincinnati, OH - Member
- Meister, David - Franklin, WI - Member
- Melchior, Jerome - Vincennes, IN - Member
- Monnier, David - Indianapolis, IN - Member
- Mull, Bob - Ann Arbor, MI - Member
- Taylor, Rita - Cincinnati, OH - Member
- Verwiell, John - Cottage Grove, WI - Member
- Wernz, Stanley - Cincinnati, OH - Chair
- White, Regina - Southfield, MI - Member
- Wingard, Kelly - Decatur, IL - Member

Committee Members Absent

- Blanchard, Greg - Cordova, TN - Member
- Bryant, Patricia - Millington, TN - Member
- Buschmann, Ray - Lake Forest, IL - Member
- Hurr, Joe (Excused) - Dayton, OH - Member
- Spiotto, Ann (Excused) - Lincolnwood, IL - Member

TAP Staff

- Trish DeTimmerman - Des Moines, IA - Acting Manager
- Delzer, Mary Ann - Milwaukee, WI - Analyst
- Patti Robb - Milwaukee, WI - Secretary

Welcome/Roll Call

Stan Wernz welcomed everyone to the call.
Quorum met

Area 4 Chair Report-Wernz

- [Joint Committee Report](#)
- [Area 4 Chair Report](#)

This report is available on TAPSpace (See [Area 4 Chair Report](#)). It was written by Ferd Schneider, last year's Area 4 Chair. Outreach was a priority last year and should be again this year.

Public Input

None

Issue Discussion

- **RAL-ANPRM - Wernz**

Pat Bryant and Wernz volunteered to work with Area 5 on this issue. No meetings have been scheduled. Wernz condensed the five issues previously submitted. Due to the April 7 deadline for



comments and recommendations, it is unlikely any paper could be approved through the Joint Committee. Wernz encouraged individuals who are passionate about this issue to also respond with their comments directly to IRS. Bryant feels we should be pushing to have the RALs discontinued. They are taking from the people who least can afford having these funds taken.

ACTION: Delzer will forward the web address to Area 4 members so they can respond to the RAL-ANPRM.

Dave Monnier thought they should not let the place that prepared the return also provide the RAL. Taxpayers should have to go to someone else to actually get it. Wernz is going to speak to former member Paul Duquette to discuss the prior input. This issue is number 5 on the National Taxpayer Advocate Nina Olson's Most Serious Problems in her report to Congress.

Betty Martin said this is very difficult to police. The IRS is looking for input from everyone regarding this issue. There have been some rules and regulations regarding this issue. There is an alternative to an RAL; it is a RAC. Some people do not have a bank account and some do not have the money to pay a preparer to do their return. Not everyone qualifies to get a RAL. TAP has every right to express their opinion. Robert Mull thinks education is a better approach. Wingard said many people just want their money now. It does not matter how much they have to pay for it.

- **Issue 4210 – Allow Suspension of Return Processing – Delzer**

Delzer sent an email message letting all know this is the number 6 issue on NTA report to Congress. It is on page 106 of her report so the IRS is aware that this is a real issue. Delzer will put this issue in the parking lot and will monitor.

- **Issue 4484 – Business CP 163 – Kennedy**

The draft report was sent out to the whole committee. Bryant emailed a few grammatical changes. Kennedy requested the background information. Delzer suggested adding something in the recommendation about reducing phone calls. The changes will be made and the recommendation will be forwarded to the JC for approval. **Consensus.**

- **Issue 3632 – Failure of Audit Reconsideration Processing – Delzer**

This is the most serious problem, number 19, of the NTA Report to Congress. Wernz thought the publication was clear and very helpful. The biggest problem seems to be with the correspondence audits. Notices get sent out automatically even though many times the taxpayer has already sent the requested information. NTA thinks the IRS should give people more time to respond. This issue will be put on hold for next month; the reports to Congress should be sent out to everyone by then.

- **Issue 4108 – Recognition of Private Letter Rulings – Delzer**

A taxpayer complains that every year he gets a notice that he did not include some income. He has his own private letter ruling and has to take the time to explain this every year.

Lev Martyniuk said he does not know how this can be addressed. The whole IRS computer system would have to be revamped. The taxpayer should take his private letter ruling to the issuer of the 1099. This cannot be done on an individual level. There are probably between 2,000 to 10,000 private letter rulings issued each month, but most of them do not deal with individual taxpayers. This is a computer solution, not a tax solution. Wernz thinks this has gone about as far as we can take this. **Consensus to drop this issue.**

- **Issue 4243 – Notices of Deficiency**

Hold to next month.



New Issue Review

- # 4533 - Raise the charitable gift from \$250 to \$500. Drop.
- # 4535 - Return Processing - IRS not recognizing losses. Drop.
- # 4554 - Efile should not cost anyone money - this issue was elevated to the Commissioner previously (to raise income limit to \$100,000). There is a site called Tax Act that offers it free to anyone. Continue discussion of new issues next month.

Office Report

There is a call scheduled on Friday for the folks who are interested in attending the Springfield Town Hall meeting on May 1. Delzer will check on who will be able to attend from Illinois.

Trish DeTimmerman hopes to act until the managerial position is filled. A secretary has not been chosen and the junior analyst position is still open too. We are hoping to interview next week. TAP Recruitment begins on March 17. Steve Berkey sent out an email message to all panel members to see if circumstances have changed and someone would like to rotate off the panel. If this happens, we can fill the position during the recruitment period. There may not be an opening in every state. DeTimmerman will be in the Milwaukee office next week.

Closing/Assessment

The meeting satisfaction survey will be sent out via Survey Monkey. DeTimmerman's contact information is on the new Area 4 roster.