



2005 Meeting Minutes Area 5

- December 12, 2005
 - September 12, 2005
 - August 8, 2005
 - July 11, 2005
 - June 13, 2005
 - May 9, 2005
 - April 11, 2005
 - March 14, 2005
 - February 18-19, 2005
 - January 10, 2005
-

Area 5 Committee Meeting Minutes December 12, 2005

Designated Federal Official:

- Dianne Glass, Local Taxpayer Advocate, Austin, TX

Committee Members Present (These attendees count for quorum):

- Sandra Bland, Bemidji, MN
- Don Bostick, Manchester, MO
- Elizabeth Colvin, Austin, TX
- Howard Guthmann, St. Paul, MN
- Steve Landauer, Davenport, IA
- Cliff McKenzie, Del City, OK
- Bob Meyers, Omaha, NE
- Richard Rousseau, Killeen, TX
- Lee Stieger, Leavenworth, KS
- Nan Wilson, Chair, Overland Park, KS

Committee Members Absent:

- Stanley Miller, St. Louis, MO
- Ralph Rivera, Garland, TX
- Mary Suther, Dallas, TX
- Charles Wendt, Iola, TX
- Warren Wong, Rochester, MN

TAP Staff:

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



Other Attendees:

- Marian Adams, Local Taxpayer Advocate, Wichita, KS
- Steve Bankler
- Peter Burton

Welcome — Wilson

Wilson welcomed everyone to the call. She mentioned a couple conference call ground rules: 1) identify yourself whenever you speak, and 2) use the mute button on the phone when not speaking.

Roll Call

Quorum met.

Approve Minutes — November 14, 2005

Minutes approved by consensus.

Annual Meeting, January 10-13, 2006 – Wilson

Area 5 will have its first meeting on Friday morning, January 13, 2006. Pre-read information will be sent out before you travel to Washington, DC, for the annual meeting. There is an Area 5 dinner scheduled for Thursday evening, January 12. There will be a TAP social (reception) on Tuesday evening, January 10, from 5:30 to 7:30 p.m. This social was planned by TAP members. Spouses may attend both the dinner and the social. Members will need to select a new Area 5 chair and a new TAP chair and vice chair. Think about running if you are interested. The area and issue committee chairs makeup the Joint Committee. McQuin pointed out that members elected as chair of any committee, will need to attend an extra meeting each month. Wilson suggested that everyone bring their calendar to the annual meeting as meeting dates and times for the year will be set during your issue and area meetings. There is one planned face-to-face meeting per committee; the rest will be conference calls. McQuin reassured everyone that there will be an orientation session at the annual meeting. That should help prepare new members for the rest of the annual meeting. Everyone should feel free to call the office anytime with questions or concerns.

Town Hall Update – Landauer / Meyers

It was reported that there were not many people at the town hall meeting other than the Low Income Tax Clinic (LITC) people. There were some generic issues raised. Work is being done to identify stakeholder groups for the March 8, 2006, meeting in Davenport, Iowa. McQuin pointed out that there are two town hall meetings scheduled in Area 5. However for your information, past experience at town halls and face-to-face meetings, most people do not come to these meetings unless they have a specific problem. Keep this March 8, 2006, date in mind. Marian Adams said that Taxpayer Education and Communication (TEC) offered to help publicize the meeting.

Issue Brainstorming — All

- Earned Income Tax Credit (EITC)-many concerns around this issue (Meyer)
- Offer In Compromise (OIC)- practitioners feel lack of authority when applying for an offer (Meyer)
- Small Business Corporation Election-can this election process be streamlined? (Landauer)
- Forms and Publications – why are forms written by accountants and attorneys? Should have English and Journalism majors with the correct skill set (Landauer)
- Electronic Filing (e-file)- do not like the push to file electronically. Not everyone has access to a computer. Still is a need for paper forms. (McKenzie)
- Education Credits—are the income phase outs equitable? (Bland)
- Power of Attorney (POA) --found on the 1040. Seems that what that really authorizes is not really understood by taxpayers or the IRS. (Guthmann)



In January, Area 5 members will look at all the issues, prioritize, and then divide into subcommittees to work two or three issues.

Action Item Review – Delzer

All items were completed. Delzer sent information to the EITC committee, but is still waiting for a response to the issue raised by Peter Burton.

Outreach – Meyers

Outreach is very important and is an effective way to communication with taxpayers. It does not have to be a large group to be considered an outreach. It can be a small group or even a “one on one” talk. The office and the Local Taxpayer Advocate’s office may identify outreaches for you, but you will need to identify some too; (Chambers of Commerce, Lions Clubs, Rotary clubs, etc.) There is no limit to who you can talk to. There is a PowerPoint presentation as well as other tools to help you out. McQuin said there will be an outreach workshop for everyone at the annual meeting. They will give you tools to help when you do an outreach.

Office Report – McQuin

The office will not be fully staffed in the next couple weeks due to the holidays.

Delzer sent out information on TAP’s communication tool TAPSpeak. All members have been added as users. Staff hopes to have a hands-on demonstration at the annual meeting.

Public Input

Steve Bankler wanted to emphasize that he felt the POA issue is a good one and encouraged the committee to look at it as a project. Problems continue with IRS properly/timely processing the forms.

Closing / Assessment

A direct deposit slip will be coming out with the pre-read information. It does speed up the reimbursement process after traveling.

Business casual is the dress code for the annual meeting.

Those unable to attend the annual meeting will receive orientation. We will make every effort to bring you up to speed and will work with you individually.

Wilson encouraged everyone to think about the issues raised and which issue you may be interested in working on so you will be put on the right subcommittee.

Everyone felt the meeting was well organized. They thanked Nan Wilson for her great leadership.

Meeting adjourned.



Area 5 Committee Meeting Minutes September 12, 2005

Designated Federal Official:

- Dianne Glass, Local Taxpayer Advocate, Austin, TX

Committee Members Present:

- Cliff McKenzie, Del City, OK
- Bob Meyers, Omaha, NE
- Thomas Seuntjens, Wayzata, MN
- Mary Suther, Dallas, TX
- Jeana Warren, Dallas, TX
- Nan Wilson, Chair, Overland Park, KS
- Warren Wong, Rochester, MN
- Lillian Woo, Bryan, TX

Committee Members Absent:

- Steve Landauer, Davenport, IA
- Stanley Miller, St. Louis, MO
- Charles Wendt, Iola, TX

TAP Staff:

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

Other Attendees:

- Marian Adams, Local Taxpayer Advocate, Wichita, KS
- Sandra, Bland, MN
- Steve Bankler, TX
- Wayne Goettsche, TX
- Howard Guthmann, MN
- Michael Parmet, TX
- Ralph Rivera, TX
- Paul Shoemaker, NE

Welcome

Wilson welcomed everyone to the call. She expressed her sadness over the passing of William White, Area 5 Vice Chair. She will write a condolence note to his family on behalf of the Area 5 Committee. On another note, Robert Stokes submitted his resignation.

Roll Call

Quorum met (8 present).



Approval of Meeting Minutes

Meeting minutes from August 8, 2005, were approved as submitted.

Chair Report

- Joint Committee report – This past Friday, Wilson found out our AMT recommendation approved by the JC in June, was never forwarded to the IRS. The Chair signed a letter dated September 7 to accompany the recommendation to Sue Sottile. At the time the letter was signed, the Chair, Gwen Handelman, noted she had reservations about the two examples in the write up. She felt there was a bias in the tone of the examples. This was approved by the whole JC in June and now the Chair does not like it and wants changes made. Area 5 needs to discuss and determine if we want to make any changes.

Seuntjens stated that he believes that this action is out of the scope of the TAP Chair. Wilson should go back to the JC and say the Chair is out of order. Once a recommendation is approved by the JC, the Chair has a duty to send it forward immediately.

McQuin said Area 5 approved this recommendation in May to elevate to the JC and the JC reached consensus to send forward in June. You need to provide your feedback to Wilson for the JC meeting in Las Vegas later this week.

Wong agreed with Seuntjens comments. McKenzie said he reread the recommendation and cannot see a bias in the examples. Suther agreed. Warren said ditto. Why should one person be able to change the whole JC decision? Delzer noted that Handelman wanted the order of the ten factors that could cause a taxpayer to be liable to pay AMT changed.

McQuin asked if anyone felt there was a bias in the tone of the recommendation. Woo said these recommendations were simply samples trying to get a point across. We want to address procedures. It was approved by our sub-committee, then the area committee, and finally the joint committee. This whole thing is not about the way our recommendations are written; this is more about one person's feelings.

Seuntjens noted that in the two previous years, all issues approved by the Joint Committee were sent forward. It is unfair to approve and then have the chair change their mind. That process is wrong.

ACTION: The Committee reached consensus that the AMT recommendation will be sent back to the Joint Committee as originally approved. No changes will be recommended.

- Wilson reminded the committee members that the annual meeting is scheduled for November 2-5, 2005, at the Capital Hyatt in Washington, D.C. The meeting starts at 1 pm for returning members. Orientation for the new members will be held the morning of November 2.
- Nina Olson, National Taxpayer Advocate, announced that she is planning to hold town hall meetings in each area beginning in December and ending in March. Steve Landauer and Bob Meyers volunteered to work on the Area 5 town hall meeting.
- Wilson received several self assessments. She compiled them and sent them out. If you haven't sent yours in yet, please do so soon. After all are received, another compilation will be sent out.
- TAP success stories were sent out for everyone to use when doing outreaches.
- Panel members, who will be rotating off, please ensure you complete the exit survey.



Sub-Committee Report-Out

- **TAS Delegated Authority – Delzer**

DECISION: Issue will remain active for consideration next year.

- **Fraud Form Availability - McKenzie**
The original issue came from a call by a taxpayer looking for the Form 211, Application for Reward for Original Information. If IRS has such a program, taxpayers should be able to easily find the information.

DECISION: Consensus to elevate to Joint Committee.

- **Offer in Compromise (OIC) – Delzer**
Delzer sent out the comments collected by IRS at Houston tax forum from OIC focus groups.

DECISION: Issue will remain active for consideration next year.

- **Form 433 A/B/F, Collection Information Statements – Delzer**
Delzer emailed Carla Young, Program Analyst in Systemic Business Advocacy, to see where they are on the revision of these forms. She said the forms went to printing and will go to a focus group before they are finalized. Delzer will continue to follow up and check on the progress.

New Issues

- Seuntjens submitted this issue: With the increase in electronic filing, are the forms distribution centers being consolidated?

ACTION: Delzer will research the forms distribution center question and email the answer to the TAP members.

- Contact ID 3614 – can sub chapter S election be made at the time of filing the first corporate return? Would eliminate the election form, time spent completing processing, and follow-up calls to IRS.

This issue was submitted by Steve Landauer.

DECISION: Issue will remain active for consideration next year.

- Contact ID 3613 – With the discontinued use of Package X, how will/can SPEC receive a list of tax practitioners?

ACTION: Delzer will research the practitioner mailing list issue and email the answer to the TAP members.

- Suther submitted this issue: Rounding up or down on all tax forms. Get rid of all cents and only allow whole numbers.



DECISION: Issue will remain active for consideration next year.

Review Assignments

Almost all action items were completed. Only items to carry over:

- **Wendt will write up his idea on feedback from and forward to McQuin.**
- **Wendt will write up a paragraph summary to share with the new panel members.**

Outreach

Judi Nicholas sent out two surveys; one for those who did outreach and one for those who didn't do outreach. Please complete the survey and return to Nicholas.

ACTION: Delzer will re-send the outreach surveys.

ACTION: Committee members should complete the outreach surveys and return to Nicholas.

Office Report

McQuin thanked Tom Seuntjens, Jeana Warren, Nan Wilson, and Lillian Woo for their time and contributions. It's frustrating at how slow things move but the TAP impact does continue. The IRS is coming to TAP more and more as stakeholders and that is a testimony to your hard work. She also thanked them for their great responsiveness.

Suther added that Wilson has done a fabulous job as Area 5 Chair.

Woo said we all joined to improve the system and the privilege was in working with the committee members, the Milwaukee staff, and LTA Dianne Glass.

Glass thanked the committee members and said it was a pleasure working with everyone.

Public Input

None

Closing/Assessment

Everyone agreed it was a good meeting. Meyers said the AMT issue is right on track. Warren said it was a pleasure and she has enjoyed meeting and working with everyone. Woo said we are leaving the committee in good hands and that Wilson has been a great Chair. Good luck to you all.

Meeting adjourned.



Area 5 Committee Meeting Minutes August 8, 2005

Designated Federal Official:

- Dianne Glass, Local Taxpayer Advocate, Austin, TX

Committee Members Present:

- Steve Landauer, Davenport, IA
- Cliff McKenzie, Del City, OK
- Bob Meyers, Omaha, NE
- Thomas Seuntjens, Wayzata, MN
- Mary Suther, Dallas, TX
- Jeana Warren, Dallas, TX
- Charles Wendt, Iola, TX
- Nan Wilson, Chair, Overland Park, KS
- Warren Wong, Rochester, MN
- Lillian Woo, Bryan, TX

Committee Members Absent:

- Stanley Miller, St. Louis, MO
- Robert Stokes, Kemp, TX
- William White, Vice Chair, St. Joseph, MO

TAP Staff:

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

Other Attendees:

- Peter Burton, MN
- Steve Bankler, TX
- Marian Adams, Local Taxpayer Advocate, Wichita, KS

Welcome

Wilson welcomed everyone to the call. There are no changes to the agenda.

Roll Call

Quorum met (10 present).

Approval of Meeting Minutes

July 11, 2005, minutes were approved as submitted.

Chair Report

Joint Committee report – the Area 5 elevated issue regarding Taxpayer Assistance Centers (TAC) was approved with no changes and so will be sent forward. The Joint Committee talked about forming an



alumni group. Bob Meyers was on a call with TIGTA and will share the report when it is released. The annual meeting is going to be held in the Capital Hyatt in Washington, D.C., November 2-5, 2005. The Commissioner and Nina Olson will speak. TAP Director Bernie Coston reported that his selections for new TAP members should be sent to Olson and Treasury this week. Hopefully we will have the final selections by the end of August. An exit survey will be sent out to all panel members rotating off the panel. Please ensure you complete it (if applicable) and return it.

The conference call scheduled for September 12 will be the last meeting for this committee, so we need our self-assessment done for that meeting. DFO Glass will send the form out. Please respond back to her. She will forward the compiled results to everyone. It is due back to Glass by Friday, August 19.

ACTION: Glass will send out self-assessment form and compile responses.

ACTION: All committee members should complete the self-assessment form and return to Glass by August 19.

Sub-Committee Report-out

- **TAS Delegated Authority** — Delzer spoke to panel member Bill White who is working on this issue but could not be on this call. He feels that the authorities are constricted due to National Taxpayer Advocate interpretation of law. He wants to schedule another conference call. McQuin will encourage White to forward comments to NTA Olson. He will report at the September meeting.

ACTION: White will report on TAS Delegated Authority at September meeting.

- **Fraud Form Availability** — McKenzie reviewed the IRS website and it talks about fraud but there is no link to the Form 211, Application for Reward for Original Information. The completed forms are not available to the public because they contain private information (i.e., SSN). You need a social security number to fill in this form. That is the reason the form is hard to find. This deters frivolous submissions. McKenzie recommends that the website provide a link to Form 211. A recommendation needs to be written up and submitted for committee approval at the September meeting.

ACTION: McKenzie will write up Fraud Form availability recommendation for September meeting and committee approval.

- **Form 433 A&B/F, Installment Agreement - Appraisement List, Collection Information Statement for Businesses, Collection/Information Statement ACS** — Wilson still waiting for information. The IRS is already looking at revising the forms. This issue will be put in the parking lot until the form comes out.
- **Offer in Compromise (OIC)** — White is not on call today so will report in September.

ACTION: White will report on OIC in September.

- **1031 Exchange** — Woo stated that this is a legislative issue and needs to be sent to Olson. Woo will submit issue on the TAP Legislative Issue form. Bankler asked why they didn't choose 180 days. Woo said there is comfort in choosing a specific number of days and they felt 90 days was comfortable, but it is just a suggestion. (See [Attachment One](#))



ACTION: Wilson will forward the new legislative form to Woo.

ACTION: Woo to forward completed 1031 issue form to Delzer to be forwarded to National Office.

ACTION: Wilson to attach completed 1031 issue form to Joint Committee monthly report for September (for information only).

New Issues

Delzer sent statistical information on 941 filings. Woo suggested that since September is the last area meeting, these issues (3588, 3583) be put in the parking lot. No objections. Issue 3599, Return Processing, was an anomaly. Delzer will respond if caller left information.

- Wendt attended the Houston Tax Forum and had a suggestion to provide a feedback form or a suggestion box for practitioners to submit their issues to TAP. Suentjens suggested that the Communication Committee look at this next year. McQuin responded that the staff could do this. It should be printed and not copied in the offices. There used to be a form and we could resurrect it. TAP members could take some and hand them out. Or we could provide a clipboard at the tables. McQuin said she would try to get a product to use at the Chicago Tax Forum.

ACTION: Wendt will write up his idea on feedback form and forward to McQuin.

- Wendt said when the IRS garnishes wages, they get their cut first. Sometimes that person owes back child support but nothing is left once the IRS takes their money.

Review Assignments

ACTION: Glass – to check her office/systemic advocacy for cases of estimated tax penalty when 2210 was sent with the original return. Glass said this was a huge issue at practitioner meetings. Jerrie Billingsley, W&I Senior Tax Analyst, is working on this issue. Is writing clarifying information for the tax examiners in the Campus.

ACTION: McKenzie – to prepare research summary on the Fraud Form issue for the September meeting.

ACTION: Delzer will forward AMT letter received by TAP, to Woo for her to write a response.

McQuin was to research length of e-services shutdown and found that the shutdown was due to a software update. They hope to have it up and running this week.

Outreach

Wong attended the NATP conference in Minneapolis in July. He also spoke at the Rochester Exchange.

Seuntjens attended the NATP conference in Minneapolis in July.

McKenzie requested about 50 various items for an upcoming outreach.

Office Report

Wendt suggested that staff send prior minutes and information to the new panel members before the annual meeting in November. It would be very helpful if they run for chair or vice-chair. Delzer responded that the staff does this every year if new panel members are identified soon enough.



ACTION: Wendt will write up a paragraph summary to share with the new panel members.

Public Input

Peter Burton – had one comment about the confusion of when a return is received by the IRS and it is clear that taxpayers need to have a paper trail. The easiest way is send the return certified. Then they have proof from the post office.

ACTION: Delzer will add this issue to the database.

Closing/Assessment

Everyone agreed it was a good meeting.

Meeting adjourned.

Attachment One

File: IRS 1031 Exchange

To: TAP Area 5

From: Lillian Woo

Re: Possible new issue: IRS 1031 Exchange

Date: July 26, 2005

Statement of issue: Like- kind exchanges of property

Internal Revenue Code Section 1031 allows investors/businesses to trade one investment property for another business or investment property of a like- kind without any tax consequences for either the loss or gain from the transaction.

To be nontaxable, the trade must meet all six of the following conditions:

1. The property must be business or investment property. The taxpayer must hold both the property being traded and the new property for productive use in owner's business or held as an investment. Neither property can be used for personal purposes.
2. The property must not be held primarily for sale. The property traded and the new property must not be property held to be sold to customers, such as merchandise.
3. The property must not be inventory, stocks, bonds, notes, certificates of trust or beneficial interest, or other securities, or evidences of indebtedness or interest, including partnership interests.
4. The properties traded must be of like- kind. Real estate must be traded for real estate, personal property for similar personal property.
5. THE NEW PROPERTY TO BE TRADED MUST BE IDENTIFIED IN WRITING WITHIN 45 DAYS AFTER THE DATE THE INVESTOR TRANSFERS THE PROPERTY GIVEN UP IN THE TRADE.
6. The property to be received must be received by the earlier of:
 - a. The 180th day after the date on which the investor transfers the property given up in the trade; or
 - b. The due date, including extension, for the investor's tax return for the year in which the transfer occurs.



Like-kind property

Properties are of like-kind if they are of the same nature or character, even if they differ in grade or quality. Personal properties of like class are like-kind properties. However, livestock of different sexes are not like-kind properties. Also, personal property used predominantly inside or outside the U. S. are not like-kind properties.

Real properties generally are of like-kind, regardless of whether the properties are improved or unimproved. However, real property in the U. S. and real property outside the U. S. are not like-kind properties.

Why is IRC 1031 an issue?

Based on conversations with taxpayers, CPAs, and investors, I found that the unanimous opinion seems to be that the 45 day requirement to identify a like-kind property has become too restrictive a time period in which to locate a suitable like-kind property for the exchange and to do a financial analysis of the property. They proposed increasing the 45 days to 90 days.

After attending an IRS Tax Forum seminar on "Section 1031, Would You Like to Sell or Exchange?" in Houston, TX, July 12, 2005, I found that the participants and the presenter, Larry Gray, CPA from the National Association of Tax Professionals (NATP) also felt that the 45 day requirement has become almost an impossible time frame in which to locate and analyze suitable properties for the like-kind exchange.

Mr. Gray and other attendees feel that today's fast pace of transactions, coupled with the exponential increase in the number of sales and purchases, has made the 45 day limit for identifying a property totally unrealistic for the world in which we now do business.

Mr. Gray and others feel that 90 days would be more achievable in today's business world.

When the 45 day requirement was enacted many years ago, Congress and the public felt that it provided a generous window to identify like-kind property.

Times have changed and the pace of business has increased since then.

It may be time for Congress to adjust this law to recognize the changes in business pace and climate in the United States.

Like the AMT, but less far-reaching or severe in its consequences, IRC 1031 needs to be examined by Congress to better reflect the present business conditions. Tax laws, like any law, must be re-examined periodically to keep up with the real world.

Possible recommendation

Since any changes to IRC 1031 would have to be statutory, TAP Area 5 would submit its proposal to Nina Olson, National Taxpayer Advocate in place of submission to the TAP Joint Committee. A copy of the proposal to the NTA would be sent to the TAP Joint Committee to be included in its files.



**Area 5 Committee Meeting Minutes
July 11, 2005**

Designated Federal Official:

- Dianne Glass, Austin Local Taxpayer Advocate

Committee Members Present:

- Steve Landauer, Iowa
- Thomas Seuntjens, Minnesota
- Robert Stokes, Texas
- Mary Suther, Texas
- William White, Missouri
- Nan Wilson, Chair, Kansas
- Warren Wong, Minnesota
- Lillian Woo, Texas

Committee Members Absent:

- Clifford McKenzie, Oklahoma
- Bob Meyers, Nebraska
- Stanley Miller, Missouri
- Jeana Warren, Texas
- Charles Wendt, Texas

TAP Staff:

- Sandy McQuin, Program Manager
- Mary Ann Delzer, Program Analyst

Other Attendees:

- Steve Bankler
- Ken Eichner
- Marian Adams, Kansas Local Taxpayer Advocate

Welcome/Roll Call/Review Agenda

Wilson welcomed the committee members and reviewed the agenda.

Quorum met.

Review/Approve Minutes

The June minutes were approved with one change.

Area 5 Chair Report — Wilson

Joint Committee meets next week and Wilson will be presenting the TAC recommendation.



Referral form is still not finalized and so still using the older version. New one should be approved next week.

Current plan for the annual meeting is to start the meeting one half day earlier, 1 p.m. Wednesday, November 2. This will give committees more time to meet. There is a committee making recommendations for the annual meeting. They are recommending an Issue Committee dealing with TACs.

Wendt had previously mentioned his concern that TAP recommendations are not recognized. Handelman is proposing a letter to program owners that would ask them to give credit if TAP ideas are implemented in whole or in part.

Sub-Committee Report-out

- **TAS Delegated Authority** — White
Issue has been on hold, waiting Olson's further consideration of recommendations she has already received. Now feel perhaps TAP get together a recommendation. May be easier for Olson to change her mind before a formal decision is made. Will have a meeting Tuesday, July 12. Plan to pull together something and give assignments. Will work to have recommendation ready for consideration by August meeting.
- **Fraud Form Availability**
ACTION: Wilson to contact McKenzie to see if report will be ready for August meeting.
- **Form 433 A&B/F—Wilson**
ACTION: Delzer to research the possible use of 433F in the IRM.
ACTION: Wilson to schedule meeting of 433F subcommittee.
- **OIC—White**
White looked at the contact history report. Are some issues to look at further. Personally, never got an OIC one through and so do not try anymore.

Seuntjens reminded the committee that a number of recommendations have already gone forward. Should look at previous recommendations made to date.

White stated problems appear to be in the infrastructure, in the process and structure of the service. Do not have the model used.

Seuntjens stated many comments have been received on OIC as it is a large complicated issue. Many issues regarding OIC have been discussed already.

Delzer stated that OIC has appeared in the Objectives Report for 2005 and so will be in the NTA Report to Congress in December.

Landauer stated one proposal he has seen is to increase the prepayment to 20%. This will probably eliminate many OICs.

White proposed the committee to begin looking at the project and see it as one that carries over to next year. Now can start pulling together the research and then at the annual meeting look this more closely.



Landauer reminded the committee that Area 5 passed on this before as Olson has this as one of her top priorities.

Woo stated that last year an Area 5 subcommittee reviewed Form 656 and looked at the OIC issue in general. The subcommittee concluded that the national office efforts and priority for this issue were adequately handling OIC, so there was no need for Area 5's involvement at that time. Perhaps new sub issues with OIC may have arisen since then, and Area 5 may want to explore those.

White stated that maybe TAP should work to keep the heat on the issue.

ACTION: Delzer to send OIC analysis done by former panel member Castleberry.

- **Missing Children—Wong**
Have read the information sent from the office. Missing children program has received the Hammer award from reinventing government. Question is whether this is a worthwhile activity for IRS to pursue. Have only anecdotal information that IRS program recovered one child. Should IRS be in this business? What is the cost benefit when one child found as a result.

Stokes stated that even if maybe only one child, isn't it worthwhile? What is the problem if using the blank pages. If saves one person or leads to saving one person.

White asked about what is being spent. Delzer explained that the analyst who handles the program does so as a collateral duty. No blank pages are created to accommodate the pictures of the children. IRS cannot really assess a cost as the pictures are inserted on already blank pages. Employee simply requests pictures from the center and they are put only in publications that have a scheduled life of one year.

Wong stated that even if minimal cost, what is it? Should we look at the cost?

Seuntjens stated that if there was a cost, it would be marginal. Is a political hot item

The question is that is advantageous for TAP. What would we accomplish to pursue?

McQuin advised the committee to look at the TAP mission. How does this program take away from customer service?

Decision: Close the missing children program issue.

New Issue

Delzer shared the one new issue. Taxpayer owes individual taxes for 1987, 1988, 1989, and 1992. He has an installment agreement and would like to pay with a credit card. The current credit card payment system only accepts payments for years 1995 forward.

Decision: Drop issue.

Woo has a new issue that has come to her attention from various taxpayers regarding IRC 1031 regarding like kind exchanges. Taxpayers only have 45 days to identify a property and then 180 days to complete the exchange. Seems to be a Tax Forum hot topic. Delzer reminded the committee that this issue would be statutory.

ACTION: Woo will report on the 1031/Like Kind Exchange issue at August meeting.

Suther has heard a concern from a taxpayer about the treatment of alimony payments. She will research further.



Landauer shared he has an issue concerning the national partners for VITA. He will share with and participate in VITA subcommittee.

Action Item Review

Only one issue remains open: **McKenzie** to prepare research summary on the Fraud Form issue for the July meeting.

Outreach—White

Stokes shared the experience he and Warren had at the congressional liaison meeting. Only a few of the staffers know TAP exists. If TAS offices have congressional forums, members should go. Wilson stated that LTAs should invite tap members to these activities.

Suther stated that she has an outreach next week with 400 CFOs coming up and needs materials.

ACTION: Delzer to secure and ship materials for Suther outreach.

Office Report—McQuin

Thanks to Nan and Lillian for their help in interviewing. The interviews are complete and Area 5 has good candidates available.

Area 5 is represented at the Houston Tax Forum by Woo, Wendt and McKenzie.

Delzer reported that the issue from Area 5 surrounding the training VITA volunteers receive about Hispanic surnames has been sent to the VITA Committee and the program owners are interested in pursuing the issue further.

Public Input

Bankler — Having problems with returns for 2004 receiving penalty notices for under payment of estimated tax, corporate and individual returns. It appears the Form 2210s not being recognized and so notices are wrong. They are having to re-send the 2210s. Have heard from six Texas CPAs and all are electronic returns. Am researching to see what percent are on paper and electronic.

ACTION: Glass to check her office/systemic advocacy for cases of estimated tax penalty when 2210 was sent with the original return.

Second issue is that IRS has been pushing practitioners to use e-services. Now will be closing for three weeks to update the system. Commercial business would only close for overnight. Now are accustomed to using it, like it, want it to work.

ACTION: McQuin will research length of e-services shutdown.

Eichner—Received email from someone complaining about IRS who was a non-filer for 1995 and 1996 and owed \$14,000. Had done an OIC and had to re-send documentation several times as case was transferred to different agents. Filed the paper work several times and no one helped him. TAP needs to have a plan of action to look at these issues.

Second issue is procedure of this committee. Better for one minute response time by the public at the time the issue is being discussed. One minute interjection would be more appropriate.

Meeting adjourned at 3:00 pm. Next meeting date, Monday, August 8, 2:00 p.m. CT.



**Area 5 Committee Meeting Minutes
June 13, 2005**

Designated Federal Official:

- Dianne Glass, Austin Local Taxpayer Advocate

Committee Members Present:

- Clifford McKenzie, Oklahoma
- Thomas Seuntjens, Minnesota
- Robert Stokes, Texas
- Jeana Warren, Texas
- Charles Wendt, Texas
- William White, Texas
- Nan Wilson, Chair, Kansas
- Warren Wong, Minnesota
- Lillian Woo, Texas

Committee Members Absent:

- Steve Landauer, Iowa
- Bob Meyers, Nebraska
- Stanley Miller, Missouri
- Mary Suther, Texas

TAP Staff:

- Mary Ann Delzer, Program Analyst

Other Attendees:

- Steve Bankler
- Marian Adams, Kansas Local Taxpayer Advocate

Welcome/Roll Call/Review Agenda

Wilson welcomed the committee members and reviewed the agenda.

Quorum met.

Review/Approve Minutes

The May minutes were approved without changes.

Area 5 Chair Report — Wilson

Interviews for new TAP members starting this week.

Please send in out reach reports to Delzer. Email is OK as long it includes the information requested in the outreach report.



TAP Chair Handelman met with the commissioner about TACs closing. Reported it was a productive meeting.

All issues regarding VITA are to go through Area 4. Woo reminded the group that if you wish to be a part of the VITA committee, just notify Delzer.

Wendt shared his concerns about EITC committee work not receiving proper acknowledgement. Wilson stated that EITC Chair Malcolmson would be discussing this concern with the Joint Committee. TAP needs to be acknowledged as author.

Sub-Committee Report-out

- **AMT Education** — Woo
The AMT recommendation has been forwarded and will be discussed on the June 15, Joint Committee conference call.
- **TAC Partnering** — Meyers
Recommendation speaks for it self and is well written. Woo suggested to add the latest IRS press release in the Research section.

ACTION: Delzer to add bullet to TAC Partnering recommendation to include the latest IRS press release.

DECISION: TAC Partnering recommendation approved to go to the Joint Committee for the July meeting.

- **E-File Rejects** — White
Committee met and concluded that the population affected was not large enough to pursue. Delzer shared that for the current filing season over 900,000 taxpayers returns rejected because their prior year AGI did not match when they tried to use the PIN. Good news is that 82% of those taxpayers did subsequently file electronically successfully.

DECISION: Close E-File rejects issue. Subcommittee to look at starting a new issue.

- **TAS Delegated Authority** — Delzer
Olson has made some decisions on the authorities' issue that require additional discussion with TAS stakeholders, such as the Commissioner and Operating Divisions. Olson's decisions can not yet be communicated to TAP until these discussions take place.
- **Fraud Form Availability** – McKenzie
Discussed the reward program with a retired Criminal Investigation Agent. Person turning requesting reward must wait on claim until all taxes are actually paid.

Will be writing a summary about research completed to date. Wilson asked about the availability of the form and whether this is a TAP issue.

ACTION: McKenzie to prepare research summary on the Fraud Form issue for the July meeting.

New Issue

Delzer went through the new issue report. Woo reminded the committee that OIC was considered before and worked by Patrick Castleberry. TAS is currently working for the next NTA annual report.



ACTION: White agreed to look at the OIC issues on the Contact History Report and see if any are possible issues to work.

In regard to the Form 433F issue, Bankler stated the IRS asks for 433 A&B. Why not use 433F for cases under a 100,000. How many taxpayers would it benefit? Also agree with comments about currently not collectable. Why not set people as currently not collectable rather than just saying the OIC is not granted. IRS also needs to look at a different tracking method for OIC.

ACTION: New subcommittee will look at the Form 433F issue; Wilson, Woo, Warren.

ACTION: Delzer to re-send Contact History Report dated 6-7-2005

Wong—Missing Children in IRS Publications

Received a call from taxpayer concerned that IRS is in the missing children business. Caller wondering why IRS puts children's pictures on the blank pages.

Delzer explained IRS provides space for the pictures and the phone number listed is for the National Center for Missing and Exploited Children. IRS personal do not take the phone calls. Glass stated the feedback she has received from Congressional Offices has been very positive. White stated his concern that this program has a cost to IRS.

ACTION: Wong to research cost to IRS to provide missing children information for the National Center for Missing and Exploited Children.

Action Item Review

One action item remains for next month: **McKenzie will write up a summary on the fraud form issue.**

Outreach

Woo—Spoke to the local Rotary with 75 attendees

Wendt—Spoke to the Central Texas Society of CPAs, in Temple, on May19

Office Report—Delzer

Tap staff and panel members are currently conducting interviews. McQuin will be in contact with those interested in staffing the booth at the Houston Tax Forum.

Public Input

Adams stated that in her experience, The Form 433F is never used for OICs, only for low dollar installment agreements.

Closing/Assessment—White

McKenzie—meeting went well

Seuntjens--no comment

Stokes-- pretty good meeting

Warren-- no comment

Wendt—good meeting

White--good meeting-good information received from IRS staff

Woo--good report written in regard to the TACs, everyone was engaged in the discussion

Glass--went well

Meeting Adjourned at 3:00 pm. Next meeting date, Monday, July 11, 2:00 p.m. CT.



**Area 5 Committee Meeting Minutes
May 9, 2005**

Designated Federal Official:

- Dianne Glass, Austin Local Taxpayer Advocate

Committee Members Present:

- Steve Landauer, Iowa
- Bob Meyers, Nebraska
- Thomas Seuntjens, Minnesota
- Robert Stokes, Texas
- Mary Suther, Texas
- Jeana Warren, Texas
- William White, Texas
- Nan Wilson, Chair, Kansas
- Warren Wong, Minnesota
- Lillian Woo, Texas

Committee Members Absent:

- Clifford McKenzie, Oklahoma
- Stanley Miller, Missouri
- Charles Wendt, Texas

TAP Staff:

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

Other Attendees:

- Steve Bankler
- Mike Miles, Fort Worth, Texas
- Jay Reese, Dallas, Texas

Welcome/Announcements/Review Agenda

Wilson welcomed the committee members and visitors and reviewed the agenda.

Roll Call

Quorum met.

Public Input

Jay Reese – spoke to a revenue agent two years ago. The agent did his taxes but had to use a special program to compute for AMT. He did his own taxes last year (and they seemed to be ok) so did them again this year. But this year he was told he made a mistake and owed approximately 45% more in taxes because of AMT. He has been fighting with the IRS ever since. The AMT form is much too



complicated. He did the taxes the same way both years so cannot figure out how he made such a big mistake this year.

Mike Miles – echoes the comments regarding complexity. AMT is hitting more and more people and it seems unfair. He is seeing a lot of clients paying state taxes and property taxes, but they cannot benefit from paying the state taxes as they are not deductible. Miscellaneous deductions also send these taxpayers into AMT. He is going to file an amended 2003 tax return. He will reduce his deductions and but will actually see a refund as a result, due to the decrease in AMT. It's just the complexity is so discouraging.

Woo said we have been working on the AMT issue for three years. Area 5 is ready to submit our recommendations to educate taxpayers on AMT.

Review/Approve Minutes

The April minutes were approved without changes.

Area 5 Chair Report

White attended the Joint Committee meeting on April 20, 2005 for Wilson. There were many action items, including the discussion of a new monthly committee report format. There was discussion about the decision to close approximately 100 Taxpayer Assistance Centers (TACs), as TAP was never contacted for their input before the decision was made. The Joint Committee sent a letter to Commissioner Everson regarding this issue and he responded. Several members, including TAP Chair Gwen Handelman, will meet with him May 20, 2005, to discuss the closing of TACs. They chose the members to attend this meeting with budget constraints in mind. That is why no one from Area 5 will be attending.

Seuntjens suggested that the action items from the Joint Committee minutes, as well as the monthly committee reports, go to all TAP panel members. He will bring this up at the JC face-to-face meeting in May.

Wilson said the new legislative form has been sent out. You should all have it by now. Wilson reported that Coston is still working on developing the TAP Measures. Remember to send in your speaker reports to Delzer, with a copy to Wilson, especially if you speak to a group.

Sub-Committee Report-out

- **AMT Education – Woo**

The sub-committee has sent their recommendations to the committee for comment. She thanked the AMT sub-committee members for their work. Fortunate to have some input from prior panel members and members from other Areas: Clifford McKenzie, Warren Wong, Linda Bader, Leonard Steinberg, John Hollingsworth, Nan Wilson, and Lillian Woo. Please read the statement of issue and the proposed solution. We proposed that; A) the IRS prepare an educational brochure, and B) the IRS develop a public awareness campaign.

Changes to the recommendation were discussed. Under constraints, need to add statement regarding IRS staff time to edit and prepare brochure/media releases and cost of printing and distribution. Also need to include operating division impacted. In "analysis" need to include items considered, such as input from the public, use of website and media coverage.

The issue recommendation was approved by consensus, with the provision that the discussed changes are made. It will be elevated to the Joint Committee for their consideration during their June meeting.



- **TAC Partnering** – Meyers
The subcommittee is in the process of drafting their recommendations. They emphasized that people who are impacted by the closing of the TACs, are the ones who need the service the most. They are also looking at the possibility of partnering with SSA, local, state, and other government agencies. They hope to have the report complete by the June Area 5 meeting.
- **TAS Delegated Authority** – White
We are still waiting for comments from the NTA. White suggested putting this issue in the parking lot until a decision is made. The subcommittee should not put any more time in until a decision is made. They have started looking at E-file rejects. There was consensus to put the TAS Delegated Authority in the parking lot and work on E-filing rejects. White will set a conference call.

ACTION: White to set up a conference call to discuss the E-file rejects issue.

- **Fraud Form Availability** – McKenzie
No report this month.

New Issue

The discussion of new issues will be carried over to the June meeting.

Outreach

Wong spoke to a local newspaper. Also talked at an AARP meeting with about 12 people in attendance.

Woo talked to a Dallas AM news reporter and to the Central Texas CPAs. She also did an interview with a radio station in MN about AMT.

Stokes spoke to a group of directors of adult education and superintendents.

Office Report

McQuin reported that recruitment closed with about 400 final applications. They will be ranked the week of May 23 to prepare for telephone interviews. Will need TAP members to help in this endeavor. Hopefully we will be interviewing in June or July. Due to budget constraints, we will not be doing any face-to-face interviews. We may also be doing some additional targeted recruitment.

The tax forums are scheduled. Panel members in areas where the forums are being held, should consider working them. The Houston tax forum is July 11-13, 2005. Set up is on July 11 and the forum starts at 7:30am on July 12. Please send McQuin and Delzer an email if you are interested in working this forum.

Woo and Wendt volunteered to work the forum. They are both within an hour of Houston.

Closing/Assessment

Meyers – good meeting
Seuntjens – need to adhere to conference call etiquette
Stokes – good meeting
Suther – will be out of the country May 18 to July 1
Wong – good meeting
Woo – good meeting and appreciate the public input

Meeting Adjourned at 3:15 pm. Next meeting date, Monday, June 13, 2:00 p.m. CT.





Area 5 Committee Meeting Minutes April 11, 2005

Present:

- Steve Landauer
- Robert Meyers
- Stanley Miller
- Thomas Seuntjens
- Robert Stokes
- Jeana Warren
- Charles Wendt
- William White
- Nan Wilson
- Warren Wong
- Lillian Woo

Absent:

- Clifford McKenzie
- Mary Suther

Staff:

- Dianne Glass, DFO
- Sandy McQuin, TAP Manager, Acting DFO
- Mary Ann Delzer, Program Analyst
- Patti Robb, Note Taker

Public:

- Steve Bankler

Welcome/Announcements/Review Agenda

Wilson welcomed the committee members.

Area 5 Chair Report

The March minutes were approved without changes.

Joint Committee Report

We are in the middle of recruiting new members right now. Posters and flyers were mailed out to each committee member. Please post them somewhere in your community. Hard copies of the annual report are still available. Contact the office if you need additional copies. Please read Nina Olson's, National Taxpayer Advocate, testimony concerning the closing of TACs this was sent via email.

Sub-Committee Report-Out

- **AMT Education** – Woo
The sub-committee has met several times. We hope to have the final recommendation to the committee by the May meeting for consideration. We have had help from people from outside



the committee; John Hollingsworth, member of Area 6; Linda Bader and Leonard Steinberg, who are retired panel member. McQuin interjected that there has been a lot of media regarding AMT. There have been recent articles in the Wall Street Journal, Time Magazine, and the New York Times.

- **TAC Partnering** – Meyers
The Commissioner is looking to closing 70 to 100 Taxpayer Assistance Centers (TAC). TAP can use this information as a springboard to recommend that the TACs stay open. Meyers said the centers that are going to be closed seem to be the ones most needed. We will have another report for the May meeting.
- **TAS Delegated Authority** – White
We are still waiting for a decision from the NTA regarding recommendations made by a TAS task force. Chris Wagner, (Deputy Taxpayer Advocate), Elayne Goldstein, and Olson have a conference call scheduled regarding these recommendations. McQuin said she hoped to have more information for the May meeting.
- **Fraud Form Availability** – McKenzie
Report is tabled until the May meeting.
- **Form 433 A/B Task Force** – Wilson
Our recommendations were already sent forward (See Attachment One). We will let you know when we receive their response.

TAS Gallup Poll

Glass and McQuin shared some the sample questions used by Gallup when polling taxpayers about their experiences after contacting TAS. Glass said the LTAs get results on a quarterly basis. The Department of the Treasury requires these measures to identify areas where improvement is needed (See Attachment Two).

New Issues

There was one new issue received this month. The taxpayer said it is unclear how a Limited Liability Corporation (LLC) would fill out Form W-9.

ACTION: Put this issue in the parking lot with the other W-9 issue.

White said E-File PIN rejects are a problem. His concern is that many people who e-file their own returns, are frequently unaware that the return has rejected due to an error. They have to check to see if the return has been accepted or rejected. Many of the On-line and box products use e-mail to notify taxpayers of the return filing status. Some taxpayers do not receive the automatic notification.

ACTION: The TAS Delegation Authority subcommittee will start working on this issue. They will plan a conference call to decide how to proceed.

ACTION Item Review

1. Woo will write the AMT press release for the May meeting.
2. McKenzie will write up a summary on the fraud form issue for the May meeting.

All other action items were completed.



Outreach

Woo did five outreaches. She met with three Congressional offices and spoke to them about recruitment. A CBS reporter called and asked her if she would do an interview about AMT. She will be interviewed after the filing season.

Stokes met with his two State Legislators on March 5. He also spoke to the Lions Club on March 9. (See [Attachment Three](#))

Office Report

McQuin reported that as of today, there were 217 final applications submitted and 251 applications still in draft form. The applications encompassed 44 states as well as Washington, D.C. We have applicants from every state in Area 5. Fortunately, TAP did receive publicity during about recruitment. Recruitment announcements were also sent to Congressional offices.

Public Input

None.

Closing/Assessment

White noted that Delzer sent out the meeting surveys after the March meeting but only two were returned. The staff will not send out the surveys from now on so if you have comments about the meeting, send them directly to Delzer and Wilson. Wilson said if there were no comments, we will go back to using the written survey. Woo expressed disappointment that some of the sub-committees are still waiting for responses. Maybe they should move onto another issue.

Meeting Adjourned

Attachment One

COMMENTS ON FORM 433-A/B

**Submitted by Jeana Warren, Nan Wilson, Lillian Woo
Taxpayer Advocacy Panel – Area 5**

We appreciate the opportunity to submit comments on the OIC Collection Information Statement, Form 433. The following suggestions are directed toward making the form easier to complete, thereby reducing the number of incomplete returns and the number of days needed to get the proper information.

General Comments

Both forms are very comprehensive, well organized and clearly written. The attachment reminder at the end of relevant sections is a good addition and a needed reminder that attachments are required.

However, we suggest that:

1. Three separate forms, one each for wage earners, self-employed individuals and businesses, are preferable to having just two forms A and B.
2. Since there is so little room to write in the answers, both in the length of the lines and the small space between the lines, larger type would make the forms easier to complete.
3. There needs to be a box to check " N/A" in relevant sections since the instructions are confusing. Does every space need to be filled in, even those where "no" is checked?



In sections where a "no" can be checked, the applicant could be referred to the next section rather than filling in all the blanks with "N/A."

4. The box in the left hand column asking the applicant to check when a section is complete is superfluous. A "N/A" box could be placed in this area.

Specific Comments on 433-A

1. Since there is much in 433-A that does not pertain to those who are solely wage earners, it should be a separate form. Section 2; Section 7, item 22; Section 8; and Section 9, items 27, 28 could be eliminated. This would allow room for larger print and more space for writing answers without increasing the number of pages.
2. Section 1: If the "separated" box is checked, is it necessary to include the spouse's SSN?
3. Section 2: Under Attachments it states the "prior" 3 months. Elsewhere the text says the "past" 3 months. For consistency, use "past" in every case.
4. Section 3: To allow for more than one employer, there should be a note to attach additional sheets if necessary.
5. Section 4: Under Attachments, the preferred spelling is "payer."
6. Section 5, #11: Do wage earners generally know how to find a bank's routing number? Perhaps a facsimile of a check could be included.
7. Section 5, #15: Since there may be more than 2 lines of credit, there should be a note to attach additional sheets if necessary.
8. Section 6: "judgment" is misspelled in two instances.

Specific Comment on 433-B

1. Section 7, # 37, 38: There needs to be more lines for debt and other payments, or possibly suggest an attachment if needed.

Attachment Two

Frequently Asked Questions About The Customer Satisfaction Survey for the Taxpayer Advocate Service

Background:

The IRS has been conducting customer surveys for several years to create a more customer-oriented agency by trying to see what we do through taxpayers' eyes. These anonymous surveys help us understand taxpayer needs, to determine how well we are meeting those needs, and to make improvements. They give us a baseline to measure our progress over time at improving our performance to gain greater customer satisfaction.

In January 2001, TAS began its own survey of taxpayers and practitioners who have had cases recently closed by TAS. Gallup, the worldwide opinion research firm, is under contract to conduct this survey and selects the sample of taxpayers to be surveyed and receive and tabulate the results.

To ensure that responses are handled confidentially, Gallup maintains confidentiality over who is called. Gallup keeps any information that would identify either the respondent or the TAS employee who assisted them confidential. Gallup produces quarterly statistical reports that focus on each Area Office and provides national summaries.



FREQUENTLY ASKED QUESTIONS

- **Why is this survey being done?**

Section 801.4 of Treasury Decision 8830 (September 7, 1999), established a balanced performance measurement system, which includes the requirement to measure customer satisfaction.

TAS is conducting this survey to determine whether the services we provide to taxpayers are meeting their needs. The surveys tell us whether taxpayers feel they were treated fairly, how long it took to resolve their issue, and their overall satisfaction with the service they received. This is a common practice in business and the results tell us what we are doing well and what we may need to improve from the customer's perspective.

- **Who is being surveyed?**

Taxpayers or their representatives who have had direct, recent contact (in person, over the phone, or by correspondence) with TAS in resolving their problems. Gallup is given a weekly listing of cases closed by TAS in the previous week. From this list, Gallup contacts a statistically valid sample of customers. Customer satisfaction surveys are also being conducted by other IRS divisions (Wage and Investment, Small Business and Self-Employed, etc.).

- **How is the survey conducted?**

Upon receipt of the weekly data, Gallup selects a random sample and sends the respondent a letter from the Commissioner alerting them that they have been selected for a telephone interview. Within one week, Gallup calls the respondent and conducts the interview, which takes a few minutes.

- **How often are customer surveys conducted?**

Customer satisfaction surveys are conducted for TAS on a continual basis by Gallup beginning with calendar year 2001.

- **What were taxpayers asked on these surveys?**

In addition to answering some factual questions about themselves, (such as who they dealt with in IRS before coming to TAS), taxpayers are asked to rate whether they had an adequate opportunity to present their case, how well TAS explained information, how easy it was to reach TAS, and their overall level of satisfaction. The current questionnaire is contained in the Attachment to this document.

- **Are survey responses confidential; will local offices see any taxpayer surveys?**

Individual survey responses are not shared with local offices, which receive only summaries of all the survey responses. To ensure that survey responses do not allow identification of either the respondent or the TAS employee who assisted them, identifying information (name, address, phone number, case number, etc.) are stripped from the Gallup data.

- **How will the information that taxpayers provide be used?**

Individual survey responses are combined and local offices are given the accumulated statistics along with Gallup's identification of opportunities for improvement that are most important to our customers. The first year's surveys provide a baseline against which to measure future improvements. Results will not be used to evaluate individual employees or managers.

Local offices will work with their Area Offices in developing action plans for addressing opportunities for improvement identified in the survey reports.

The following additional background points may be helpful:



- IRS has been using contractors to conduct customer surveys since 1994.
- Gallup is given minimal information so they can contact prospective survey participants. Gallup employees and physical work areas are subjected to a stringent security investigation and must meet the same requirements as IRS for protecting data from unauthorized disclosures.
- Since IRS does not know who is being surveyed, if a taxpayer decides not to participate, it will not affect their taxes or any tax-related decisions about them. Should they choose not to participate, they may call a toll-free number (1-800-788-9987) to opt out.
- IRS and Gallup have taken a number of precautions to ensure that all information provided by or about the taxpayer is kept confidential to avoid the possibility that anyone could identify a taxpayer by their responses or their characteristics.

Attachment Three

Speaker Reports for 03/01/05 to 03/28/05

Member(s)/Staff Assigned:		Wilson	Delzer
Date of Entry:	3/4/2005	Organization:	Meeting with LTA, Marion Adams
Date of Event:	3/4/2005		
Subject/Purpose of Program:			
Speaker Comments:			
Meeting with LTA Marion Adams and visit to the TAC office in Wichita.			

Member(s)/Staff Assigned:		Seuntjens	Delzer
Date of Entry:	3/5/2005	Organization:	Hudson Rotary Club
Date of Event:	3/5/2005	Site of Presentation:	Hudson Rotary Club
Subject/Purpose of Program:			
Type of Presentation:		Type of Group:	Total Audience:
	Speech		35



Member(s)/Staff Assigned:		Wilson	Delzer
Date of Entry:	3/8/2005	Organization:	Congressional Liaison Meeting
Date of Event:	3/8/2005	Site of Presentation:	
Subject/Purpose of Program:			
Type of Presentation:		Type of Group:	Total Audience:
		Congressional	0
Speaker Comments:			
Spoke with six representatives from two senator's offices and from two district congressional offices.			

Member(s)/Staff Assigned:		Wendt	Woo	Delzer
Date of Entry:	3/8/2005	Organization:	SPEC/AARP	
Date of Event:	3/8/2005	Site of Presentation:		
Subject/Purpose of Program:				
Type of Presentation:			Type of Group:	Total Audience:
		Other		0
Speaker Comments:				
Spent the day with SPEC territory manager Billy Hubbard and VITA site manager Pam Kaburski in visiting the AARP tax prep sites in Bryan and College Station, Texas. We talked with the site directors about their operations and tax prep volumes. Hubbard, Kaburski, Wendt, Woo, and the site managers will meet again after April 15 to begin brainstorming local coalition building to develop SPEC sites that will reach more taxpayers in the area. Hubbard estimates that this process will take a year or more before we have a functioning coalition.				



Area 5 Committee Meeting Minutes March 14, 2005

Present:

- Steve Landauer
- Clifford McKenzie
- Jeana Warren
- Bill White
- Nan Wilson, Chair
- Warren Wong
- Lillian Woo

Absent:

- Robert Meyers
- Stanley Miller
- Thomas Seuntjens
- Robert Stokes
- Mary Suther
- Charles Wendt

Staff:

- Dianne Glass, DFO
- Sandy McQuin, TAP Manager
- Mary Ann Delzer, Program Analyst
- Patti Robb, Note Taker

Public:

- Shawn Lorion, Alternate panel member for Iowa
- Steve Bankler

Welcome/Announcements/Review Agenda

Wilson welcomed the committee members.

Area 5 Chair Report

You all should have received a copy of the TAP annual report via email today. A hard copy was also sent out last week Friday. If you haven't received it yet, you should soon.

Review/Approve Minutes

The February 18-19, 2005, minutes from the Area 5 face-to-face meeting in Austin, TX, were approved without changes.

Sub-Committee Report-out

- **AMT Education** — Woo
The sub-committee met this morning. We talked about our strategy and divided up tasks so each member has an assignment. We are going to put together talking points for the public.

Will make our recommendation to the IRS and will include a sample column (similar to “What’s On TAP”) they can use to educate the public about AMT. Would like to set up a time during one of our upcoming meetings for the whole committee to discuss AMT. We would like a press release to go out to the public for this meeting to encourage them to call in and collect their input about the problem of AMT. Former TAP members Linda Bader and Leonard Steinberg are helping us on this sub-committee.

ACTION: Woo will write the AMT press release for the May meeting.

- **TAC Partnering** — Warren
Our sub-committee had a call last week. We talked about an overall strategy and about the issues involved. We are looking at GSA resources. Will research some pilots for partnering space. Next meeting is scheduled for March 30.
- **TAS Delegated Authority** – White
We got a lot of information from the staff. Received information from Patrick Castleberry, a former TAP member. Elayne Goldstein, former Area 4 TAS Director addressed the subcommittee regarding her involvement with a TAS task force working on delegated authorities. Their recommendations have been elevated to NTA Nina Olson. We are not going to do any more work on this issue until we find out her response.
- **Definition Age 70** — Wong
Recommends not taking this issue on at this time. Consensus - Issue will be dropped.
- **Fraud Form Availability** — McKenzie
Got a copy of Form 211, Application for Reward for Original Information. This form is not widely known about and is difficult for the public to get. Will speak to someone who used to be in Criminal Investigation and find out why it is so hard to get.

ACTION: McKenzie will write up a summary on the fraud form issues for the April meeting.

- **Form 433 A/B, Collection Information Statement for Wage Earners and Self-Employed Individuals/Collection Information Statement for Businesses, Task Force**
— Woo
Met with Carla Young from Systemic Advocacy. IRS looking at ways to improve the form. Feedback to the task force due March 28.

ACTION: Subcommittee to report at the next meeting about what recommendations were made to the task force.

Action Item Review

Panel Member Open items:

- Panel members can still provide a list of recipients to receive the TAP report.

Delzer Open items:

- TAPSpeak email link is not yet available for new panel members. Staff is working the issue.



Glass action items:

1. Glass will forward TAC wait time issue to the TAC territory manager – there are over 20 employees in the TAC office and the wait time is not over two hours. The person who called this issue in should have asked to see a manager.
2. Glass will run a TAMIS report to see how widespread 1040X issue is – this is still a big issue. It is the number two issue in both the open and closed cases. We are trying to determine why we are having this problem. It looks like the IRS is not contacting the taxpayer after reviewing the form. Gallup is doing a study for us. This issue will be put in the parking lot until the study is complete.

Outreach

- Woo and Wendt spent a day with the territory manager of SPEC.
- McKenzie spoke to an Indian gaming investment group.
- Wilson met with the LTA in Wichita, KS and also visited the TAC. She also went to a Congressional liaison meeting.
- White reminded everyone of their commitment to do 15 individual outreaches.

Office Report

McQuin – working on a press release to combine recruitment and the TAP annual report. Posters are available for recruitment. It looks like we will be conducting mainly telephone interviews this year. The application will be available online April 1-29, 2005. Encourage everyone to do the online application vs. the paper application. We may not need members from every state, but we always need an alternate pool available

White said think of recruiting as advertising about TAP. It's a good way to help get the word out.

ACTION: Staff to send panel members recruitment posters to post in their communities.

Public Input

Bankler asked that the committee reconsider his request to allow public input during the meeting instead of limiting it to five minutes at the end of the meeting. He also stated that he was contacted by Gallup regarding TAS. How can you be using Gallup when you are in a budget crunch?

Glass responded that TAS has balanced measures. Gallup has been doing surveys for satisfaction with TAS for quite a while. That is how TAS gets the feedback used to better serve the taxpayers. LTAs receive reports on a quarterly basis.

ACTION: Glass/McQuin will research and provide more information on the Gallup survey.

Shawn Lorion said he was on the call because he is an alternate for Iowa. He wanted to get a feel for what the committee does.

Closing/Assessment

There were no comments. Wilson thanked everyone.
The next conference call is April 11 at 2pm.

Meeting adjourned.



**Area 5 Committee Meeting Minutes
Area 5 Face-to-Face Meeting
Homewood Suites
Austin, TX
February 18-19, 2005**

Present:

- Cliff McKenzie
- Bob Meyers
- Stan Miller
- Tom Seuntjens
- Bob Stokes
- Mary Suther
- Jeana Warren
- Charles Wendt
- Bill White
- Nan Wilson, Chair
- Warren Wong
- Lillian Woo

Absent:

- Steven Landauer

Staff:

- Dianne Glass, DFO
- Sandy McQuin, TAP Manager
- Mary Ann Delzer, Program Analyst
- Patti Robb, Note Taker

Guests:

- Claudette Hulce, Governmental Liaison
- Olga Rhodes, TAS Area 5 Director

Visitors:

- Steve Bankler
- Richard Kaga

Friday, February 18, 2005

Welcome/Announcements/Review Agenda

Wilson welcomed the committee members and introductions were made



Review/Approve Minutes

The January minutes were approved without changes.

Area 5 Chair Report

Wilson said the Joint Committee had a conference call in January and following is the information that came from that call:

- Business cards will be printed when TAS budget is approved. Do not have a completion date identified at this time.
ACTION: Members to let Delzer know if you want some business cards in the interim.
- Explained the problem experienced with late reimbursements from the TAP annual meeting last November. Some members still have not received their reimbursement check. We are currently working on getting direct deposit. There is a test in process right now.
- The TAP annual report is scheduled for release by publishing on February 21. There will be a limited number of hard copies so we need you to identify who should receive one. This list will be kept for recruitment and will be updated on a yearly basis. The staff can also burn some to CDs. There will also be copies of the executive summary if you need some. When the report is released, there will be a media blitz. The press release will be sent to all IRS media specialists in every state. Steve Berkey is working on a list of success stories and should be coming out soon.
ACTION: Provide your list of annual report recipients to Wilson by February 25, 2005.
- Director Coston is looking for volunteers to help determine a good way to measure the TAP program. What do you want taxpayers to think about TAP a year from now? What do you want the IRS to think about TAP a year from now? This will be a short-term assignment.

Wong and Woo volunteered.

Seuntjens mentioned that some states do not have alternates. It is important to have backup to ensure all states will be represented. Woo noted that Texas has no representatives south or west of Austin. McQuin said there is a need to target other cities in Texas, to go deeper when targeting states. She then explained the application, ranking, interviewing and selection process. TAP members are active in the interviewing process. We send out recruitment information to television stations and radio stations but must rely on public service announcements to get this information out. Suther said earlier feedback needs to be provided. It took too long to find out one was chosen as a panel member. There also needs to be more diversity on the panel. Several panel members noted that telephone interviews are not very successful. Wong added they would like to know the process and expectations of the panel members.

- Wilson asked the committee if they would like to continue doing the satisfaction surveys after each meeting, and if so, how would they like the information disseminated. All agreed that they would continue to do the survey. Chair, Vice-chair and staff will review the results and look for ways to improve the meetings.

Taxpayer Advocate Service Area 5 Report

Olga Rhodes, TAS Area 5 Director, welcomed the panel members to Texas. She told them everyone would be getting a CD copy of the National Taxpayer Advocate's Report to Congress. It is about 700 pages this year, the longest one ever. The June report is the strategic plan. The taxpayer advocates were recently in Washington, DC, to discuss the report. They made visits to the Hill to speak to their congressional representatives about the report. The local taxpayer advocates have good communication with their local congressional staffers in their states so it was good to visit with the staffers on the Hill.



The IRS budget is an ever present issue. Funding in customer service will be cut in 2006 too. We have to find a way to budget so we may have to cut customer service. There will still be a need for customer service so we will have to find a way to get the best bang for our buck. The IRS is looking at cutting Taxpayer Assistance Center (TAC) hours or even closing some sites. This is the first year the toll-free telephone line will not be in operation on President's Day. We are looking at where we can keep serving customers but cut costs. We are encouraging taxpayers to go to Low Income Tax Clinics (LITC) and Volunteer Income Tax Assistance (VITA) sites for assistance. Wong asked if the IRS will support more VITA sites. Rhodes said that money comes out of the TAC and the training budget. That budget has already been cut 60% and do not know how/where the cuts will be. A lot of communication is happening regarding this. We will need to serve more with less – do things smarter without leaving anyone behind. They are looking at customer satisfaction and a lot of other data before making any decisions.

Rhodes went on to explain some IRS organization changes. She passed out a map showing the realignment of TAS areas. There used to be nine areas but now are down to seven. TAP has changed to mirror the TAS areas. She handed out Area Dallas Total Returns Filed to each panel member with information for their respective states. A certificate of appreciation was handed out to each panel member.

Discussion of Old Issues

- 04-045, IRS Correspondence Change of Address
Response from IRS was accepted by consensus. Close on database.
McQuin said the IRS "Where's My Refund" website is planning to add the option to update an address.
- 04-044, Tax Transcripts for Taxpayers
Response from IRS was accepted by consensus. Close on database.
- 04-002, Revisions to Form 6251
Response from IRS was accepted by consensus. Close on database.

Discussion of New Issues

What are the criteria to elevate an issue? It needs to be realistic; it should be an issue that can actually effect change; it should effect many taxpayers; and it should not be legislative.

- Contact ID: 2559, OIC Procedures – parking lot
- Contact ID: 2634, Telefile Improvements – drop
- Contact ID: 2712, TAC Wait Time – drop - LTA Glass will forward this to the TAC Territory Manager. Will report back.
ACTION: LTA Glass will forward TAC Wait Time issue to the TAC Territory Manager. Will report back.
- Contact ID: 3116, E-File / Taxpayer Burden Reduction – drop
- Contact ID: 3079, Form W-9 Improvements – parking lot
- Contact ID: 3121, Website-Systemic Advocacy-Privacy – drop
- Contact ID: 3126, Tax Forums-Registration Internet Only – drop
- Contact ID: 3131, E-Filing/Template – drop
- Contact ID: 3264, Encouraging E-Filing – combine
- PIN Program – you do not always have enough information. If you enter incorrect or incomplete information, you don't always find out it is rejected unless you provide correct information to contact the taxpayer.
- Tax Preparation – many taxpayers go to preparers when they could prepare simple tax forms themselves. – Taxpayer Education Issue
- Contact ID: 3169, 1040X Processing Delays – Glass will run a TAMIS report to see how widespread this issue is. Put in parking lot (correspondence issue).
ACTION: Glass will run a TAMIS report to see how widespread 1040X issue is.



- Contact ID: 3184, Hobby Loss Education – keep on list of possible issues to work.
- Contact ID: 3187, Fraud Reward Information – keep on list of possible issues to work.
- Contact ID: 3263, Form Complexity – drop
- Contact ID: 3281, Defining Age 70 __ - Keep on list of possible issues to work.
- Contact ID: 3336, Direct Employee Contact – drop
- Contact ID: 3339, Availability of Forms – drop
- Development of Strategy and Plan to Educated Taxpayers About AMT - Keep on list of possible issues to work.
- FEMA Grants (Oklahoma), Getting 1099's years after receiving grant – Delzer and Glass will research.
ACTION: Delzer and Glass FEMA Grants (Oklahoma), Getting 1099's years after receiving grant.
- In divorce situations, when a divorce decree says one person gets to take a deduction, what happens when the spouse won't agree or abide (exemption problem)
- TACs – why not partner with state, county, or city service centers. Either partner or outsource. Keep partnering on list. Outsourcing is a legislative issue.
- SSN/Name Mismatch in Electronic Filing – allow call to SSA to check on the way a taxpayer's name is registered?

Public Input

Steve Bankler – Preparers used to be able to go to the Problem Resolution Office and were able to get a determination. TAS no longer has the authority to do this. They have to go to another division and tell them what should be done. Used to be able to get the answer from PRO but are now told they must check with the other source to see what can be done. TAS has experienced a definite loss of power. (This issue was added to the list of possible issues to work.) Bankler also handed out an article that states some committees allow the public to interact during meetings. He would like this committee to consider the same.

Panel members decided to read the handout tonight and will discuss this tomorrow.



Discussion of Issues (continued)

The committee decided to work on the top three issues (by voting).

<u>Issue</u>	<u>Votes</u>	<u>Committee Members</u>
TAS Delegated Authority	10	Bill White, Chair Mary Suther Charles Wendt Stan Miller Steve Landauer
AMT Education	9	Lillian Woo, Chair Cliff McKenzie Warren Wong Nan Wilson
TAC Partnering with other agencies	8	Bob Meyer, Chair Bob Stokes Tom Seuntjens Jeana Warren
E-File Pin Rejects- AGI Prior Year	5	Parking Lot
E-File Education on Simple Returns by Taxpayer	5	Parking Lot
VITA Training / SSN Mismatch/Hispanic names	4	Parking Lot
OIC / 433	4	Lillian Woo Jeana Warren Nan Wilson
Definition of 70 _	4	Warren Wong will write recommendation.
W-9	3	Parking Lot
Not Timely Correspondence from IRS	3	Parking Lot
Hobby Loss Definition	2	Parking Lot
Fraud Form Availability	2	Cliff McKenzie will write recommendation.

Closing/Assessment

Wong – was an educational experience. Impressed.

Miller/Stokes – thanked Bankler for attending.

Seuntjens – progressed well. Glad that face-to-face was now instead of later in the year.

Wendt – impressed with panel members and staff. Glad everyone can agree to disagree.

Meyers – impressed with the commitment and quality of the panel.

Glass – impressed with all the panel members.

Woo – this group is more energized and it is great discussing such diverse issues.

Wilson – impressed with the whole committee and thanked staff.



McQuin – first meeting with Area 5. Is amazed with all the new members and the issues brought to the table. And there aren't as many practitioners on this committee as some of the others.

McKenzie – enjoyed the experience.

Suther – amazed at how much was accomplished.

White – good group. Thinks it's because everyone has the same values as Midwesterners.

Wong – accomplished a lot already. Good to focus on issues and push as many as possible. Think about what is achievable by the end of the year.

McQuin – a goal is important but you need to send up a quality product. We want our issues to be credible. Need to be well researched and well written.

Seuntjens – the quality should be done in this committee – not by the Joint Committee. We don't want things sent back.

Saturday, February 19, 2005

Communication Strategy

McQuin said the Ad Hoc Committee wrote a communication strategy but each area is to look at it and personalize it. You need to set goals as far as outreach. You should set an area goal as well as a personal goal. You can use panel identified events or staff identified events. The outreach purpose is to get the word out about TAP. Talk about what we are doing and how to reach us. Bring the grassroots issues back to the area to consider. You are the best person to identify local outreaches. You know what is happening in your own community. Resources are very short so we have to be smart. Look for opportunities in your local areas. Set goals, but doing more or doing less really does not matter. We will be attending the tax forums this year so that should reach a lot of the practitioners. The committee talked and set their goal at 15 individual outreaches. A report should be sent to Delzer and Wilson after each outreach occurs.

It is important to track outreach as that information goes into the TAP annual report. You can do a report after each outreach or you can send one a month to cover everything done that month. It can be very detailed or just a few lines. We have talking points and a power point presentation available if you want to use them. The power point can be personalized for each of you and we will help you if you want us to. We also have some articles already written that can be sent to trade papers or local papers that you identify. If you want more ideas for outreach, you can look at last year's annual report to see what was done. Seuntjens stated that as a panel member, all are a "qualified listener."

ACTION: Delzer to check and see if the office has the ability to make color transparencies.

Public Input

Richard Kaga, Waco, TX – Thank you to the volunteers for their work. E-file is a concern as 9% of those who e-filed say they would not e-file again. When you promote e-filing, you imply that the postal service is doing a lousy job. I called around to see how much it costs to file electronically in my area and was quoted \$75. You need to educate the public. Need more responsible advertising from commercial preparers. There is a loss of respect for the tax return. It is a duty to prepare a tax return and people can do it themselves. EITC is a very complicated tax form and should be the easiest from. Some CPA firms also do pro bono work. The word is not out there as to comparative cost and availability (Free-file). The cost has just been transferred from the government to the individual. E-Services is only available to preparers who prepare 100 or more e-filed returns. That's discrimination



to the taxpayer. If you do your own taxes, you don't have access to your own information like a preparer does.

Steve Bankler – As a preparer, when a client comes in with notices, I can access their information almost immediately. They, as an individual, cannot. Practitioner can get an email response in 24 hours to an inquiry, but a taxpayer can not. TAP needs to increase outreach to the tax professional community. We see the problems our clients run into. We can provide a better indication of the real problems out there. Practitioners understand the tax return and understand tax administration problems.

A discussion followed regarding Steve Bankler's issue from yesterday about public input. Wilson said our policy has always been that public input be limited to five minutes with a five minute question and answer portion after. Seuntjens said it is critical to have public input, however we are designated by Treasury to this panel. We have a limited time to get our work done. I advocate for five minutes on conference calls and maybe five minutes twice a day at a face-to-face meeting. Stokes said if we knew we would only have one or two public speakers, I could see unlimited time, but if you have ten or fifteen people at a meeting, that could create a problem. Warren noted that the public has the web site and the toll free phone number to get their ideas heard. Woo said agendas are sent out early, so if public has a desire to speak on an issue, they should let us know. We don't want to lose their expertise on a subject. They need to contact the office to get time to speak. Seuntjens said we need public input but we need to get our work done. Bankler said sometimes panel is heading in the wrong direction and if public can speak, we can assist in understanding the subject. Decision was decided that during conference calls, the public would get five minutes to speak. Public should contact Delzer to get time on the agenda. We cannot set an open-ended policy for the face-to-face meetings, whether there are two people or twenty people. We would like the prerogative to ask the public for their comments.

Delzer asked the committee members how much information should be put on TAPspeak vs. email. It was decided that until we find out about using a link in the email, we will continue sending documents via email. The agenda and minutes will always come via email.

ACTION: Delzer to send TAPSPEAK test link to Bill White.

Goals set during this meeting:

1. bring closures to the five issues selected to work on
2. outreach — complete the fifteen outreaches per individual

ACTION: Delzer will send the TAS Strategic Plan to Woo, Wilson, and Wong.

Expectations:

Send issues/recommendations to Delzer

Woo – mail resolution to Hollingsworth

McKenzie – Reward for fraud

Wong – 70 _

Wilson – regarding measures – will forward volunteer names to Coston

Subcommittee Chairs – Meyer, White, Woo – set up sub committee call within the next two weeks

Wilson – contact Landauer with updates from meeting.

Glass – forward message about the wait time to TAS

Outreach Reports

ACTION: Delzer will send reminder and template before each conference call to send outreach reports.

McKenzie – Oklahoma congressional visit next week in conjunction with LTA

Suther – three CEO round table groups



Stokes – Spoke to the Ralston Chamber of Commerce on February 15
Woo / Wendt – met with LTA, visited Walk-in site. Thursday, February 16, spent time with SPEC in Austin and the Austin Community Foundation.
New panel members visited the Austin Campus on Thursday afternoon.

Office Report

McQuin reiterated the new rules regarding travel. You must have pre-authorization to travel for TAP if you will be incurring expenses. We have to submit the pre-authorization form for approval. Once it is approved, it is returned with an approval number. Travel vouchers cannot be submitted for reimbursement if there is no approval number. The pre-authorization should be submitted a minimum of four days before the travel, however they ideally want it two weeks ahead of travel.

Sub-committee Meetings

Full panel meeting adjourned for Subcommittees meetings.

Next meeting: Teleconference March 14, 2005 at 2 pm CT.

ACTION ITEMS

PANEL MEMBERS

- **Members to let Delzer know if you want some business cards in the interim.**
- **Provide your list of annual report recipients to Wilson by February 25, 2005.**

DELZER

- **Send Seuntjens 25 hard copies of the TAP Annual Report when available.**
- **Delzer and Glass FEMA Grants (Oklahoma), Getting 1099's years after receiving grant.**
- **Delzer to check and see if the office has the ability to make color transparencies.**
- **Delzer to send TAPSPEAK test link to Bill White.**
- **Delzer will send the TAS Strategic Plan to Woo, Wilson, and Wong.**
- **Delzer will send reminder and template before each conference call to send outreach reports.**

GLASS

- **LTA Glass will forward TAC Wait Time issue to the TAC Territory Manager. Will report back.**
- **Glass will run a TAMIS report to see how widespread 1040X issue is.**



Area 5 Committee Meeting Minutes January 10, 2005

Present:

- John Hollingsworth
- Steve Landauer
- Clifford McKenzie
- Bob Meyers
- Stan Miller
- Jack Morrell
- Tom Seuntjens
- Bob Stokes
- Mary Suther
- Jeana Warren
- Charles Wendt
- Bill White
- Nan Wilson, Chair
- Lillian Woo

Absent:

- Warren Wong

Staff:

- Sandy McQuin, TAP Manager, Acting DFO
- Mary Ann Delzer, Program Analyst
- Patti Robb, Note Taker

Public:

- Ken Eichner

Welcome/Announcements/Review Agenda

Wilson welcomed the committee members.

Roll Call

Quorum Met.

Review/Approve Minutes

The November 6, 2003, minutes from the TAP annual meeting in Washington, DC, were approved without changes.

Joint Committee Report-out

Wilson said the Joint Committee had a conference call in December and the following is the information that came from that call.

- The 2004 annual report will be out in mid February.



- She also explained that each committee was required to submit a monthly report to the Joint Committee, so please email Wilson/Delzer all outreach activities after completion so they can be added to the monthly report. Submit them by the first of each month as the report is due by the 5th of each month.
- The TAP application has been modified for the next recruitment period.
- Due to budget constraints, each committee will have one face-to-face meeting. Discussion followed whether to go forward with the face-to-face meeting scheduled for February or change it to a later month. Woo moved to have the meeting in February. Suther seconded. No dissention. The meeting will be held in Austin, Texas, in February to get the dynamics set early. McQuin asked if the members who cannot physically attend would like to call in during the meeting. If so, she will arrange for conference call capabilities. DFO Glass is checking with the Campus to see if the committee can visit during the meeting. Members would need to arrive around noon on Thursday and visit in the afternoon. Since only one face-to-face meeting will be held, the committee agreed to plan the Campus visit outside of the actual meeting time on Friday or Saturday.

Decision Making Model

Wilson encouraged the committee to use consensus when making decisions. Seuntjens explained that consensus is negotiation to get all to agree. The committee came to consensus that members will make proposals or recommendations for discussion. The committee will then work to come to consensus on those proposals or recommendations.

Issue Prioritization

Each month you will get a monthly contact history report for Area 5. The issues come in on the toll free line, in the mail, via the web site, or forwarded to the office by panel members. (If you have an issue, please forward it to Delzer to enter on the database.) All issues are entered on the database and a report is generated each month. This report will list new issues and issues that have been placed in the parking lot. Each area committee usually breaks out into three sub committees. Wilson noted that all Area 5 issues will be listed at the February meeting. The committee will select three issues and members can chose the committee to serve on according to personal interest.

ACTION: Panel members to forward any issues to Delzer by February 1, 2005 so a list can be put together for the Austin face-to-face meeting.

IRS Response: Tax Transcripts for Taxpayers

Delzer has requested more information so suggested this issue be held open before replying to the IRS response to our recommendation.

ACTION: Delzer to include "Tax Transcripts for Taxpayers" on the February agenda.

Communication Strategy

- Action Plan – McQuin said the staff will develop a fill-in-the-blank form to help each committee member determine their own action plan. The 2005 TAS budget also has less money so we will need to look at creative ways to partner in Outreach efforts. Staff can email the Local Taxpayer Advocates in Area 5 to set up a conference call to determine the partnerships in these Outreaches. You know your own individual states better than we do, so you can identify a number of Outreach opportunities in your communities.
- Travel Authorization – We have to do a travel authorization before any travel is done. It is a mandatory process this year. If you are invited by your LTA or the IRS to attend an Outreach, please do not assume that the TAP office knows about it and that it is already approved. You need to let us know before you incur any expenses. The travel authorization needs to be done approximately 15 days in advance of incurring any costs.
- Speaker Reports – Delzer sent out an electronic copy as well as a hard copy. You can send her the information via email – you don't have to use the form. It is important to capture this information so you get credit for the contact.



Seuntjens pointed out that you can still do outreaches in your community without getting the travel authorization done if you are not going to claim reimbursement. Delzer already sent out a listing of the Area 5 local taxpayer advocates with phone numbers if you want to contact your LTA.

Office Report

If you need a copy of the Power Point show, let Delzer know. We will also try to get TAP products to you but once again it comes down to budget. We do have some products in the office, but may not be able to order more.

Face-to-Face Meeting

The face-to-face meeting is scheduled for February 18-19, 2005. If you want to go to the Campus, let Delzer or Robb know. They will try to get you into Austin before noon on Thursday, February 17 (travel day) so you can tour in the afternoon. The meeting will end at noon on Saturday, February 19.

Public Input

Ken Eichner – mentioned that his input was regarding his usual issues; liens and levies, and Offer in Compromise.

Closing/Assessment

The next meeting will be the face-to-face meeting, February 18-19, 2005 in Austin (no teleconference in February).

Delzer will send out the assessment via email. Please return it by the requested date.

Meeting adjourned.