



2009 Meeting Minutes Area 5

- December 15, 2009
 - November 10, 2009
 - October 13, 2009
 - September 8, 2009
 - August 11, 2009
 - July 14, 2009
 - June 9, 2009
 - May 7-9, 2009
 - April 14, 2009
 - March 10, 2009
 - February 10, 2009
-

Area 5 Committee Annual Meeting Minutes December 15, 2009

Designated Federal Official

- Marian Adams - Wichita, KS - Designated Federal Official

Committee Members Present

- Bell, Kay - Austin, TX - Chair
- Capehart, Craig - Dallas, TX - Vice Chair
- Donnelly, Ken - Lee's Summit, MO - Member
- Fretheim, Dan - Decorah, IA - Member
- Kalchthaler, Carolyn - Plano, TX - Member
- Lee, Brad - Mahtomedi, MN - Member
- Manuszak, J. T. - Wichita, KS - Member
- Rasmussen, Anne - Apple Valley, MN - Member
- Rollins, Jackie - Austin, TX - Member
- Shoemaker, Paul - Lincoln, NE - Member
- Vallurupalli, Swarna - Chesterfield, MO - Member
- Villarreal, Josefina - Corpus Christi, TX - Member
- Walker, Thomas - Dallas, TX - Member
- Woodard, Norma - Choctaw, OK - Member
- Wright, Ken - Chesterfield, MO - Member

Committee Members Absent

- Sacarello, Ralph - Pilot Point, TX - Member



TAP Staff

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

Opening/Welcome / Pledge of Allegiance/ Review Agenda (Bell)

Quorum met.

Introductions made by Panel Members and TAP Staff

Roy Block presented the goals for Area 5 and suggested each panel member plan to work on one issue this year.

Staff Roles and Responsibilities (Bell/Block)

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

Patti Robb is your immediate analyst and will be your point of contact.

The main methods of communication are email and telephone, with email being the most common method. The Committee will be using Robb's access number for the monthly Area 5 teleconferences. The dial in information will appear on the agenda sent out prior to the teleconference along with other pre-reads for the meeting. Robb will send these documents out to you via email as well post them on TAPSpace. The same dial in number and access code will be used for every teleconference.

Some telephone etiquette guidelines to be used are:

- When using a speaker phone please use your mute button
- Do not put the call on hold as the hold music is a disruption for the teleconference call
- Be respectful and let a speaker finish talking before you start
- Announce who you are before you speak

Each meeting is recorded by minutes. When the draft of the minutes is complete, they will be posted to TAPSpace asking for suggestions or changes by a certain date. Once the meeting minutes become final they are posted to www.improveirs.gov.

The Area 5 committee established a Quorum to be 50%.

The Vice Chair is in charge of meeting surveys.

Block suggested panel members consider setting up a separate email account just for TAP emails so as to not inundate your personal or work email accounts with TAP emails. If you do this make sure you let the Milwaukee Staff aware of any changes in your email address.

ACTION ITEM: Robb will send a master calendar via email with all committee meetings listed.



Active Issues List (Bell)

- **Many Issues Come from Outreach**
- **Different Kinds of Outreach**
- **Outreach Reporting Requirements**
- **Not All Identified Problems Will be Issues**

A great deal of TAP issues come from outreach. The outreach report is available as a part of the Outreach Toolkit which can be found on TAPSpace. Not all issues can be worked – TAP cannot work on Legislative issues. Taxpayers who identify an issue can remain anonymous if they choose.

ACTION ITEM: Block will add outreach opportunities on the calendar per the request of the Area Committee.

Standing Subcommittees (Capehart)

- **New Issues**
 - **New and Parking Lot Issue Report**

The committee will review about six issues at each New Issue Subcommittee meeting. The analyst will send the issues out one week prior to the conference call. The subcommittee basically uses three recommendations;

- Active
- Parking Lot
- Drop

The subcommittee presents their recommendations to the whole Area 5 committee for consensus.

The New Issue Subcommittee: Anne Rasmussen, lead, Tom Walker, J. T. Manuszak, Brad Lee, Ken Donnelly, Swarna Vallurupalli, and Dan Fretheim. A set day and time will be determined during the first call.

- **Quality Review (Wright)**
 - **Writing the Recommendation**
 - **Quality Review**
 - **Addressing Internal Quality Review Comments**

Quality review is very important and each committee needs to establish a good quality review process. When writing up a recommendation consider:

- Make sure the referral is properly written with correct grammar and spelling.
- The referral needs be accurate – it must contain facts and technical accuracy

The suggested process for quality review:

- The issue gets researched by the issue subcommittee
- The recommendation gets written up by issue subcommittee
- The recommendation is presented to the entire area committee
- If there is consensus for elevation, the recommendation will go to internal Quality Review Subcommittee for final tweaking



- The internal Quality Review Subcommittee will send the recommendation to the program analyst who will forward to the Joint Committee for consideration

Note: If the Quality Review Subcommittee makes significant changes, the program analyst may send the recommendation back to the Area Committee for another review.

The internal Quality Review Subcommittee: J. T. Manuszak, Jackie Rollins, and Craig Capehart.

Area 5 Teleconferences (Bell)

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

Your analyst Patti Robb will send email the agenda along with any other pre-read information prior to the conference call each month. Please take time to review the agenda and pre-read prior to the meeting.

If you have feedback on an issue, please contact the issue “owner” before the conference call to discuss.

Consensus – please bring in your point of view and opinions and the committee can work on consensus.

Disposition of Issues (Bell)

- **Referring to Issue Committees**
 - **Forms and Pubs**
 - **Earned Income Tax Credit (EITC)**

There are only two issue committees that can receive referrals from an area committee; Forms and Publications Issue Committee and Earned Income Tax Credit (EITC) Issue Committee.

Your analyst should tell you up front if an issue which has been brought up through the area committee is already being worked.

Some issues bypass elevation to the Internal Revenue Service (IRS) and are raised instead through Systemic Advocacy Management System (SAMS).

Issues come into an area based on where the submitting taxpayer lives. If the issue has to do with a form or a publication, it will be referred to the Forms and Pubs Issue Committee who will present it to their Program Owner. The Program Owner will determine whether they will work it or it should go back to the Area to be worked.

If we get an issue regarding EITC, we should refer it to the EITC Issue Committee. If it is not within their scope, it will come back to the area committee.

- **To Joint Committee (JC)**
- **Pre-read – Feedback to Writers**
- **Committee Discussion – Recommend Changes or Elevate**



- **Quality Review**

Recommendations written in the Area Committee will be raised to the Joint Committee. The Joint Committee consists of the chairs of all the area and issue committees.

Panel members can call into any committee's conference calls and are encouraged to call into the Joint Committee teleconference meetings. Your analyst can provide you with the call-in information.

Issues Awaiting IRS Response (Robb)

The following recommendations went to the IRS on December 3, 2009, and are waiting for a response:

- **Issue 509-5368, Security of Taxpayer Information on Form 8879**
- **Issue 509-5487, TAP as a Source of CPE Credits**
- **Issue 509-5799, Ability to Increase Fonts on IRS.gov**
- **Issue 509-5801, Abbreviated Process for Change of State**
- **Issue 509-5832, Farm Rental Income**
- **Issue 509-5873, Form 4029 Exemption for Disregarded Entities**
- **Issue 509-5888, Form 4029, EITC and Additional Child Tax Credit**
- **Issue 509-5889, EIN Application for Farmer Grantor Trusts**

Forms and Publications

The following issues were referred to the Forms and Pubs Issue Committee. They indicated they will not have a chance to look at them until late January:

- **Issue 5418, IRS Single Filer Standard Deduction**
- **Issue 4683, Campus Addresses for PDS**
- **Issue 5872, Form 1099-C and Joint Debtors**

EITC

The following issue was referred to the EITC Issue Committee. The response from their Program Owner follows the issue:

- **Issue 5659, Due Diligence**

This issue was returned from EITC – The EITC Office will not assign this issue to the EITC TAP Committee to work. The purpose of the Form 8867, Paid Preparers Earned Income Credit Checklist, is to help paid preparers meet the due diligence requirements under Internal Revenue Code section 6695(g). The preparer is required to complete the form as one part of the four due diligence requirements. Preparers can use a similar form as long as it contains all the elements of the Form 8867. We are aware some preparers ask their clients to sign the Form 8867, a similar form or the Form 3524, EITC Checklist. They feel it is for their own protection but it is not a requirement.

The Program Owner said the barriers to the IRS implementing are:

1. The form is meant to be completed by the preparer and not by the taxpayer.
2. The language in the form is geared to the tax professional and may not be understandable to the taxpayer.
3. The taxpayer already signs the tax return under penalty of perjury stating the information is true, correct and complete to the best of their knowledge and belief.
4. IRS is hesitant to add burden to the taxpayer by adding information or requirements to a tax form that is not required by law."



DROPPED

Response Received – Review

- **509-5709, Automatic Second Extension for Form 990 Filers**

IRS said they would not implement the automatic second extension for Form 990 filers.

ACTION ITEM: Robb will find out how many paper filed Form 990s are filed vs. how many are e-filed.

CONSENSUS: Area Committee is going to respond to the IRS letter. Subcommittee: Joe Villarreal, lead, Norma Woodard, and Brad Lee.

Issue Rebuttal – to be written or reviewed (Walker)

- **509-4640, Use of Online Form 8109B**

Rebuttal Subcommittee: Dan Fretheim (lead), Jo Villarreal, Norma Woodard, and Jackie Rollins

Active Issue Discussion

- **4829/5282/5397, Universal IRS Database (training issue)**

The issue recommendation was completed by Zak Manuszak, Ken Donnelly and Joe Villarreal.

Consensus to send to the Internal Quality Review Subcommittee. **Robb will give the subcommittee a week to respond.**

- **5546, IRS Publication for Truck Drivers**

Tax preparer thinks there needs to be an IRS publication for truck drivers, especially, but not limited to, self-employed owner-operators. Subcommittee is Dan Fretheim (lead) and Anne Rasmussen.

- **5547, Explicit Schedule A Instructions**

Tax preparer would like to see more information in Schedule A instructions (or some other place) about income tax implications of having a disabled adult child and what related expenses are deductible. Subcommittee is Dan Fretheim (lead), Swarna Vallurupalli, and Paul Shoemaker.

- **5674, Health Savings Account, Form 8889**

A taxpayer noted there is an error on Form 8889, Health Savings Accounts, for tax years 2007 and 2008 that causes eligible taxpayer to be denied contributions. Taxpayer has received CP24 for multiple years with the same issue and it remains unresolved.

The form denies a deduction where an individual has a simple Health Savings Account, is not married and does not have family coverage under an HDHP and did not take a distribution.

Example: Single taxpayer has a eligible insurance policy, is over 55 for the whole year, makes the maximum contribution of \$3800 (\$2900 plus "catch up" \$900) and is in all other ways entitled to \$3800 deduction on line 25 of Form 1040. Under these circumstances, Form 8889 line 12 will be \$0 (zero) thus denying the deduction



Craig Capehart has completed the Issue recommendation.
Consensus to modify the content of the referral and revisit during the January teleconference

- **5676, Office Audit Working Hours**

Taxpayer thinks office audit should expand their working hours to evenings and even Saturdays. It is not fair to expect the taxpayer to take time off from work to try to attend a meeting during the days. Frequently they are low income and it only hurts them more as they lose income or have to use vacation time.

Villarreal will provide the completed recommendation to Robb.

- **5804, Instructions Relating to Employment Taxes of LLC**

The IRS should issue instructions through Circular E and other publications and information relating to employment taxes of members of an LLC which is classified as a partnership for tax purposes should be treated as self employed and not as employees.

Ken Wright will forward information to Swarna Vallurupalli to work the issue.

- **5837, e-Services Down Time**

E-filing and E-services will not be available on Monday, October 12, 2009. This is at least the second consecutive year the IRS has shut down its computer services immediately prior to the final Form 1040 filing deadline. The IRS says this outage is required so the IRS can perform critical operations and maintenance programs to enhance the reliability of the IRS computer infrastructure.

DROPPED

Review Area 5 Annual Report

Bell will make modifications and send to Robb who will forward to Charles Davidson.

Election of Chair and Vice-Chair for 2010 (Bell)

Elected Chair – Dan Fretheim

Elected Vice Chair – Anne Rasmussen

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

The 2nd Tuesday of the month, at 11 a.m. CT.

The January call changed from 12th to the 19th, at 11 a.m. CT

- **Establish Dates for Face-to-Face meeting**

The dates for the face-to-face meeting will be June 6 - 8, 2010.

The locations suggested for the meeting are: Minneapolis, MN; Kansas City, MO; St. Louis, MO; Omaha, NE.

A cost analysis of travel cost for each city will be completed by the secretary and the most cost effective location will be selected.

Meeting Adjourned

Next Teleconference will be Tuesday, January 19, 2010, at 11 am CT



**Area 5 Committee
Meeting Minutes
November 10, 2009, 9:30 a.m. CT**

Designated Federal Official

- Marian Adams - Wichita, KS - Designated Federal Official

Committee Members Present

- Bell, Kay - Austin, TX - Chair
- Donnelly, Ken - Lee's Summit, MO - Member
- Fretheim, Dan - Decorah, IA - Member
- Sacarello, Ralph - Pilot Point, TX - Member
- Villarreal, Josefina - Corpus Christi, TX - Member
- Walker, Thomas - Dallas, TX - Member
- Woodard, Norma - Choctaw, OK - Member
- Wright, Ken - Chesterfield, MO - Member

Committee Members Absent

- Capehart, Craig - Dallas, TX - Vice Chair
- Freeman, Chris - Chaska, MN - Member
- Manuszak, J. T. - Wichita, KS - Member
- Rasmussen, Anne - Apple Valley, MN - Member
- Shoemaker, Paul - Lincoln, NE - Member

TAP Staff

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

Public Attendance

- Jacqueline Rollins - Guest
- Brad Lee - Guest
- Monty Meyer - Guest

Welcome / Roll Call / Review Agenda

Quorum met

Area 5 Chair Report – Kay Bell

Joint Committee Update

The Chair and Vice Chair are addressing quality review to ensure a smooth process. Bell noted Charles Davidson has asked that current panel members volunteer to be mentors for new members starting



with the Annual Meeting. The mentor should be someone available to answer questions when needed. If anyone is interested please send an email to Bell. She also encouraged everyone in Area 5 to consider running for chair or vice chair.

National Office Report

Shawn Collins thanked retiring members, Kay Bell, Chris Freeman, and Ken Wright, for their motivation, dedication, and hard work. She added she is looking forward to working with the new Joint Committee Vice-Chair, Tom Walker. She added a thank you to the continuing members stating the Taxpayer Advocacy Panel (TAP) would not be where it is today without its dedicated volunteers.

DFO Report

Marian Adams reiterated Collins comments and thanked all the retiring members for their support.

Issue Discussion

- **Issue 5368 – Security of Taxpayer Info on Form 8879 (Block/Walker)**

Issue 5368 was elevated to the Internal Revenue Service (IRS). The IRS has not provided a formal response to date.

- **Issue 5397 – Universal IRS Database (Manuszak/Donnelly)**

Table this for the Annual Meeting in December.

ACTION: Add issue 5397 to December agenda.

- **Issue 5418 – Single Filer Standard Deduction (Donnelly)**

Ken Donnelly received feedback from Dan Fretheim and Ken Wright. The IRS just changed the standard deduction worksheet instructions – they are defining earned income. Donnelly proposed to change the example in all the publications as well as the website, and to make sure there is an example of a negative amount for business income. The correction was in fact updated with the schedule L which has an impact on this worksheet. Donnelly will modify the recommendation to encompass examples in all publications.

ACTION: Issue 5418 approved by consensus to refer to Forms and Pubs.

- **Issue 5487 – CPE Credit for TAP Members Who are Enrolled Agents (Walker)**

Tom Walker indicated he had some significant assistance from up coming new member Jackie Rollins. Rollins is currently an enrolled agent (EA). The issue is about awarding Continuing Professional Education (CPE) credits to TAP members who are Circular 230, *Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, Enrolled Retirement Plan Agents, and Appraisers before the Internal Revenue Service*, practitioners. Wright noted this should be limited to EAs. The recommendation will be modified to reflect this change.

ACTION: Consensus is to elevate Issue 5487 to Joint Committee.

- **Issue 5546 – IRS Publication for Truck Drivers (Fretheim)**

Dan Fretheim is currently putting together a list specific to truck drivers for the recommendation. The recommendation is still being worked on.

- **Issue 5547 – Explicit Schedule A Instructions (Bell/Fretheim)**



ACTION: Add issue 5547 to December agenda.

- **Issue 5674 – Health Savings Account, Form 8889 (Capehart)**

Craig Capehart indicated he would have the recommendation written up to present at the annual meeting in December.

ACTION: Add issue 5674 to December agenda. Capehart will have recommendation written for annual meeting.

- **Issue 5676 – Office Audit Working Hours (Villarreal)**

Joe Villarreal researched the IRS website and noted she could not find any direction as to specific scheduled work hours. Villarreal will have a draft recommendation for the annual meeting in December.

ACTION: Roy Block will send out the information Villarreal is looking for.

- **Issue 5837 – e-Services Down Time (Villarreal)**

Villarreal is still doing research. The recommendation will be ready for the Annual Meeting in December.

ACTION: Add issue 5837 to December agenda

- **Issue 5799 – Ability to Increase Size of Font when Printing on IRS.gov (Wright)**

Wright made some modifications to the original recommendation as talked about during the October conference call.

ACTION: Consensus to elevate issue 5799 to the Joint Committee.

- **Issue 5801 – Abbreviated Process for Change of State (Wright)**

The IRS should adopt an abbreviated process for approving the change of State of incorporation of a corporation which is exempt under Section 501.

ACTION: Consensus to elevate issue 5801 to the Joint Committee.

- **Issue 5804 – Instructions Relating to Employment Taxes of LLC (Wright)**

Issue 5804 will be submitted for review at the annual meeting in December. Robb will email this out to all committee members to review. This issue will be referred to Forms and Pubs.

ACTION: Wright will complete recommendation for December meeting.

- **Issue 5832 – Farm Rental and Income (Wright)**

The passive activity regulations do not provide sufficient guidance on the difference between farm crop share lease arrangements that should be treated as non-rental joint ventures and those that should be treated as rental activities.

ACTION: Consensus to elevate issue 5832 to the Joint Committee.

- **Issue 5872 – From 1099-C and Joint Debtors (Forms & Pubs) - (Wright)**



The IRS should require lenders to identify that a cancelled debt is one on which the taxpayer had joint and several liability with one or more joint debtors. \

ACTION: Consensus to refer issue 5872 to Forms and Pubs Issue Committee.

- **Issue 5873 – Form 4029 Exemption for Disregarded Entities (Wright)**

The IRS should permit one-member disregarded entities to continue to be treated as disregarded for purposes of being treated as exempt employers if the sole member of the LLC has made a Form 4029, *Application for Exemption From Social Security and Medicare taxes and Waiver of Benefits*, election.

ACTION: Consensus to elevate issue 5873 to the Joint Committee.

- **Issue 5888 – Form 4029 EITC and Additional Child Tax Credit (Wright)**

The IRS should ensure that its programming for processing individual income tax returns will not generate an earned income tax credit (EITC) or additional child tax credit (ACTC) for returns on which the only source of earned income is from self-employment and which are identified as Form 4029 filers.

ACTION: Consensus to elevate issue 5888 to the Joint Committee

- **Issue 5889 – EIN Application for Farmer Grantor Trust (Wright)**

The online application at IRS.gov for employer identification numbers (EIN) at www.irs.gov does not permit a grantor trust to obtain an EIN for nonfiling purposes.

ACTION: Consensus to elevate issue 5889 to the Joint Committee

Status of Issues Referred to Forms and Pubs:

Issue 4683 – Campus Addresses for Private Delivery Services (PDS)

Referred to Forms and Pubs Program Owner - no response yet.

Issue 5800 – Form 1041 Instructions

Response received. Portions of the proposed language can be included.

Closed, Partially Accepted

Issues 5811 – Fonts in Form 1040 are Hard to Read

The response from the Program Owner was they completed the change and going to also reduce the density of the shading. ACCEPTED.

Status of Issues Referred to EITC:

Issue 5659 – Due Diligence

EITC is still looking at this issue and hopes to have a response by December.

Status of Elevated Issues:

Issue 4640 – Use of Online Form 8109B

IRS verbally disagreed with TAP recommendation. Once the formal response is received, the committee will submit a rebuttal. This issue will be on the agenda in December.

Issue 4651 – LLC Disregarded Entity Information

Under IRS consideration.

Issue 4653 – LLC and Rental Income

Under IRS consideration.



Issue 5709 – Automatic Second Extension for Form 990 Filers
No response received.

Issue 5803 – Covered Employment of Children and Spouses
Under IRS consideration.

New Issue Discussion is deferred to December meeting

Set January Conference Call Time so Federal Register can be published

Consensus to have the January teleconference on Tuesday, January 12, 2010, at 9:30am CT.

Office Report (Block)

Block asked all committee members to bring personal calendars to the meeting as that is when the 2010 conference calls and the face-to-face meeting will be scheduled.

Closing/Meeting Satisfaction Assessment

Next meeting: The Annual Meeting in Washington D.C., December 14-18, 2009



**Area 5 Committee
Meeting Minutes
October 13, 2009, 9:30 a.m. CT**

Designated Federal Official

- Marian Adams - Wichita, KS - Designated Federal Official

Committee Members Present

- Bell, Kay - Austin, TX - Chair
- Capehart, Craig - Dallas, TX - Vice Chair
- Donnelly, Ken - Lee's Summit, MO - Member
- Fretheim, Dan - Decorah, IA - Member
- Villarreal, Josefina - Corpus Christi, TX - Member
- Walker, Thomas - Dallas, TX - Member
- Wright, Ken - Chesterfield, MO - Member

Committee Members Absent

- Freeman, Chris - Chaska, MN - Member
- Manuszak, J. T. - Wichita, KS - Member
- Rasmussen, Anne - Apple Valley, MN - Member
- Sacarello, Ralph - Pilot Point, TX - Member
- Shoemaker, Paul - Lincoln, NE - Member
- Woodard, Norma - Choctaw, OK - Member

TAP Staff

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

Public Attendance

- Jacqueline Rollins - Guest
- Brad Lee - Guest
- Carolyn Kalchthaler - Guest

Welcome / Roll Call / Review Agenda

Quorum met

Area 5 Chair Report – Kay Bell

Joint Committee Update

The election process for Chair and Vice Chair for the Joint Committee is in process.

Ken Wright attended the meeting with Commissioner Shulman and noted he is sharp and on top of issues concerning IRS and the taxpayer. Overall it was a very good meeting. Wright said they also met



with the program owners of Wage and Investment (W&I), as well as Small Business and Self Employment (SB/SE).

Issue Discussion

- **Issue 5397 – Universal IRS Database (combine with) Issue 4929 Practitioner Priority Line – Ken Donnelly/Zak Manuszak**

Ken Donnelly indicated he needs more information and will work with Manuszak.

- **Issue 4640 – Form 8109-B, Federal Tax Deposit Coupon – Roy Block**

This issue was prepared by Dan Fretheim and went to the Joint Committee (JC) for elevation in August. The JC came to consensus to send the recommendation to the Taxpayer Assistance Centers (TAC) to include with their report. The Milwaukee staff felt strongly it would get lost if left in the TAC report. It was raised to the JC once again at the September meeting and they agreed it should be elevated through regular channels to the Internal Revenue Service (IRS).

- **Issue 5418 – Single Filer Standard Deduction – Ken Donnelly**

Donnelly made some modifications to his original recommendation from the suggestions made by Fretheim. Wright suggested Donnelly add suggested language before forwarding the recommendation to the Forms and Pubs Issue Committee.

- **Issue 5811 – Fonts hard to read – Ken Wright**

Wright noted that if this goes to the IRS they may say they cannot change this due to cost, but still wants to raise the issue. It doesn't matter how one manipulates the settings it still prints out in a smaller font. Wright will make revisions as suggested by committee members.

- **Issue 5800 – Form 1041 Depreciation Instructions – Ken Wright**

Per Wright the problem is the practitioner is unaware on how depreciation is handled. IRS should add more instructions.

New Issue Discussion - Craig Capehart

- **Issue 5631 – Record Conversations**

Description: IRS employees should take notes when a taxpayer calls
Recommendation: Drop because this is already addressed. DROP

- **Issue 5635 – New Forms**

Description: Change the name of Schedules L and M for the 1040 series package
Recommendation: Refer issue to the Forms and Pubs Committee for their recommendations. Refer to Forms and Pubs.

- **Issue 5648 – ITIN**



Description: Practitioners are asking the IRS to develop training on ITIN issues.

Recommendation: Hold until October meeting.

- **Issue 5659** – Due Diligence

Description: Upgrade Form 8867, Paid Preparers Earned Income Credit Checklist, to include a due diligence line for the taxpayer to sign.

Recommendation: This issue was referred to the EITC Issue Committee. On hold until we hear back from them.

- **Issue 5662** – Form 4506-T – IRS will not release info to a trustee

Description: Form 4506-T, (Request for Transcript of Tax Return) is rejected by IRS. Deceased taxpayer's estate is in a trust, no court documents

Recommendation: This is a non-issue. This can be resolved through E-Services with a Power of Attorney. DROP

- **Issue 5663** – Do not list SSN's on Levy due to ID Thefts

Description: Do not list SSN's on levies to avoid ID theft.

Recommendation: Patti Robb will research the IRM for Collection Rules when dealing with the general public. Hold until next call.

ACTION ITEM: Robb to do research for Collection Rules.

- **Issue 5676** – Office Audit Working Hours

Description: Office Audit hours should be expanded to accommodate taxpayers so they do not have to take time off from work.

Recommendation: Work the issue. Subcommittee: Villarreal , lead, Capehart, Woodard. WORK

- **Issue 5688** – Promote Licensing

Description: Promote licensing and make sure taxpayer knows what is being filed.

Recommendation: This issued is already being worked. DROP

Follow Up:

- **Issue 5837** – E-Services Down Time

Per Jackie Rollins, this is actually a power outage. A return filed is not going to be late if it's on the server. It will go through as soon as the server comes back up.

ACTION ITEM: Villarreal will send information the person who submitted the issue.

- **Issue 5674** – Health Savings Account – Form 8889

Per Capehart some of the instructions do not match up with the form. Capehart wishes to continue on this Issue. Subcommittee consists of Capehart, lead, and Sacarello.

Status of Issues referred to VITA:



Issue 5368 – Security of Taxpayer Information on Form 8879, IRS e-file Signature Authorization.

VITA agreed with us on this issue but wanted to offer an email option to coordinators.

Walker and Rasmussen will make the changes. The issue will be elevated to the Joint Committee for approval.

Status of Issues referred to Forms and Publications:

Issue 4683 – Campus addresses for Private Delivery Services (PDS)
Erikson recommended revisions. The changes were made and the issues was referred back to the Forms and Publications Issue Committee.

Status of Issues referred to SAMS:

Issue 5790 – Incorrect Process of the Recovery Rebate Credit
IRS will not reprogram as this was a one time credit and most returns have already been submitted.

Status of Elevated Issues:

Issue 4653 – LLC and Rental Income
Referred to IRS, no response yet.

Issue 4651 – Disregarded Entity Information Reporting
Referred to IRS, no response yet.

Issue 4640 – Use of Online Form 8109B
Referred to IRS, no response yet.

Issue 5709 – Automatic Six Month Extension Exempt Organizations
Referred to IRS, no response yet.

Issue 5803 – Covered Employment of Children and Spouses
Referred to IRS, no response yet.

Issue 5799 Ability to Increase/Decrease Font size on IRS.gov (on the Joint Committee October agenda)

Outreach (Kay Bell)

Please remember to submit your outreaches in to Robb.

Action Items (Patti Robb)

Action items completed in report

Issue Committee Highlights

COMMUNICATIONS (Kay Bell)

The Communications Committee is working finalizing the letter to Congressional offices requesting that they add a link to the TAP website on their website.

TAC (Dan Fretheim)

The Taxpayer Assistance Center Issue Committee is finalizing their report to Wage and Investment.



Office Report (Robb)

The staff is preparing for the annual meeting.

Closing/Meeting Satisfaction Assessment (Craig Capehart)

If you have any comments about today's meeting, please email Capehart.

Next Teleconference will be on November 10, 2009 at 9:30 a.m. CT



**Area 5 Committee
Meeting Minutes
September 8, 2009, 9:30 a.m. CT**

Designated Federal Official

- Marian Adams - Wichita, KS - Designated Federal Official

Committee Members Present

- Bell, Kay - Austin, TX - Chair
- Capehart, Craig - Dallas, TX - Vice Chair
- Donnelly, Ken - Lee's Summit, MO - Member
- Manuszak, J. T. - Wichita, KS - Member
- Rasmussen, Anne - Apple Valley, MN - Member
- Sacarello, Ralph - Pilot Point, TX - Member
- Villarreal, Josefina - Corpus Christi, TX - Member
- Walker, Thomas - Dallas, TX - Member
- Woodard, Norma - Choctaw, OK - Member
- Wright, Ken - Chesterfield, MO - Member

Committee Members Absent

- Freeman, Chris - Chaska, MN - Member
- Fretheim, Dan - Decorah, IA - Member
- Shoemaker, Paul - Lincoln, NE - Member

TAP Staff

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

Public Attendance

- Jacqueline Rollins - Guest
- Brad Lee - Guest
- Carolyn Kalchthaler - Guest

Welcome / Roll Call / Review Agenda Quorum met. Kay Bell thanked everyone for being on the call and added a thank you for committee members Craig Capehart, Joe Villarreal, and Tom Walker who are volunteering at the Dallas Tax Forum

Area 5 Chair Report-Bell

Joint Committee Update

The Joint Committee (JC) had their face-to-face meeting in Atlanta August 18-20, 2009. Area 5 sent four recommendations for review; two were elevated, one was forwarded to the Taxpayer Assistance Center (TAC) Issue Committee, and one was forwarded to the Volunteer Income Tax Assistance (VITA) Issue Committee.



The JC also discussed leadership for 2010. There are several people running for TAP Chair and Vice Chair. The last day for nominations was Monday, September 7, 2009.

Issue Discussion

- **Issue 4697 – Collection – National Standards (Norma Woodard)**

Research was sent to Dan Fretheim, Jo Villarreal, and Norma Woodard. This issue was considered by Area 6 but they decided to drop it. After reviewing the research information, they recommended dropping the issue. **ISSUE DROPPED**

- **Issue 5428 – Equipment Returned to IRS (Anne Rasmussen)**

The subcommittee was holding off completing their recommendation to see what happened with Issue 5368, Security of Taxpayer Information on Form 8879, *IRS e-file Signature Authorization*, as the issues were similar. Block found that VITA uses a special form to return equipment to the IRS. **ISSUE DROPPED**

- **Issue 5397 – Universal IRS Database (combine with) Issue 5282, Previous Calls not Documented; Must Repeat Information (Ken Donnelly / Zak Manuszak)**

The concern with Issue 5397 is all IRS employees should have access to all case or account information so the taxpayer only needs to speak to one person and does not get transferred. This seems to be a training issue and will be combined with Issue 5282. IRS needs to tell the employees that information is accessible on the system.

- **Issue 5418 – Single Filer Standard Deduction (Ken Donnelly)**

The recommendation was sent for committee review. Fretheim made some suggestions and Donnelly will make the changes. It will be brought back for review at the October meeting.

- **Issue 4640 – Form 8109 B, Federal Tax Deposit Coupon (Roy Block)**

This issue is a concern for all business owners who are required to make deposits. The Form 8109 B allows taxpayers to make a last minute deposit if they are not required to make deposits via Electronic Federal Tax Payment System (EFTPS). The Joint Committee wanted this issue to be elevated to the Taxpayer Assistance Center (TAC) Committee. However, Block is going to take it back to the Joint Committee to recommend it be elevated to the IRS.

New Issue Discussion (Craig Capehart)

There are no new issues to be looked at right now. However, Ken Wright has written up three issues and said he has three more to write up.

Patti Robb said the Joint Committee Quality Review is looking for a member from Area 5 to be on the Joint Committee Quality Review. Anne Rasmussen volunteered.

Outreach (Kay Bell)

Bell noted that there are panel members in Dallas attending and working the Dallas Tax Forum. There is a focus group scheduled for tomorrow afternoon.

Action Items (Patti Robb)

All action items were completed.



Craig Capehart asked about the issue regarding Form 8889, *Health Savings Account*. Block said the staff took a second look at it and think the taxpayer didn't read the instructions. The problem is on line 3 however you are instructed to go to the instructions for the amount to enter.

Office Report (Robb)

Block noted the New Issue subcommittee is working diligently. He asked them how they felt about bringing on the three new members immediately as we are missing members on the panel. They agreed. Block noted he will talk to the potential panel member's offline.

Closing/Meeting Satisfaction Assessment (Craig Capehart)

If panel members have any comments please email them to Capehart.
Meeting adjourned.

Next Tele-Conference will be on October 13, 2009 at 9:30 a.m. CT



**Area 5 Committee
Meeting Minutes
August 11, 2009, 9:30 a.m. CT**

Designated Federal Official

- Ellen Smiley - Milwaukee, WI - Designated Federal Official

Committee Members Present

- Bell, Kay - Austin, TX - Chair
- Capehart, Craig - Dallas, TX - Vice Chair
- Donnelly, Ken - Lee's Summit, MO - Member
- Fretheim, Dan - Decorah, IA - Member
- Rasmussen, Anne - Apple Valley, MN - Member
- Shoemaker, Paul - Lincoln, NE - Member
- Walker, Thomas - Dallas, TX - Member
- Woodard, Norma - Choctaw, OK - Member

Committee Members Absent

- Freeman, Chris - Chaska, MN - Member
- Manuszak, J. T. - Wichita, KS - Member
- Sacarello, Ralph - Pilot Point, TX - Member
- Villarreal, Josefina - Corpus Christi, TX - Member
- Wright, Ken - Chesterfield, MO - Member

TAP Staff

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

Area 5 Chair Report-Bell

Joint Committee Update

Kay Bell said the Joint Committee call ran long and they did not have an opportunity to discuss the recommendation written by Dan Fretheim, Issue 4640, Use of Online Form 8109-B. We are hoping this issue will be elevated by the Joint Committee at the face-to-face meeting in Atlanta next week.

Issue Discussion

- **Issue 4697 – Collection – National Standards (Norma Woodard)**

Patti Robb sent to Norma Woodard the history on what was transpired when Area 6 worked a similar issue. Woodard will send this information to the other members of the subcommittee, which includes Fretheim and Joe Villarreal. The subcommittee hopes to complete this issue for the next conference call.

- **Issue 5428 – Equipment Returned to IRS (Anne Rasmussen)**



Tom Walker made some changes to Anne Rasmussen's recommendation. He said he would like to place a hold on it until Issue 5368, Security of Taxpayer Information on Form 8879, is reviewed by the Joint Committee. These issues are similar so the language should be comparable. This recommendation should be ready for the September Joint Committee conference call.

- **Issue 4805 – Form 1116 Foreign Tax Credit (Block/Walker)**

This issue will be dropped.

- **Issue 4829 – Practitioner Priority Line (Ken Donnelly)**

Ken Donnelly said he called the priority line six times to see if the representatives gave their name and badge number and with each call made and they did. Donnelly feels this is a training issue. He will talk to Villarreal and may combine it with issue 5397, Universal IRS Database, which is also a training issue.

ACTION ITEM: Robb will combine the two issues.

- **Issue 5418 – Single Filer Standard Deduction (Ken Donnelly)**

Donnelly filled out the Forms and Pubs referral form and sent it to the Committee for review. Any suggestions made will be incorporated before it is ready for final review.

- **Issue 5512 – Incorrect Calculation for Standard Deduction (Ken Donnelly)**

This issue was referred to the Systemic Advocacy Management System (SAMS), on May 28, 2009. It was not selected as a project but was forwarded to the Electronic Tax Administration (ETA) as they work with vendors in situations like this. We will wait to see if the ETA will respond.

ACTION ITEM: Robb will follow up with ETA

- **Issue 4640 – Form 8109-B, Federal Tax Deposit Coupon (Roy Block) –**

The Joint Committee ran out of time during their last conference call so this recommendation was not addressed. It will be discussed at their face-to-face meeting the third week in August.

- **Issue 5397 – Universal IRS Database (J. T. Manuszak) –**

Kay Bell stated this document was sent out as a pre-read for this meeting. Bell will touch base with Manuszak and Villarreal and share information as far as training recommendations.

Bell brought up Issue 4480, "Name Control and Social Security Number (SSN) and Internal Revenue Service (IRS) Individual Taxpayer Identification Number (ITIN) Mismatch on E-filed Returns." The IRS responded they recently established an authentication working group tasked with developing a service-wide taxpayer authentication strategy. They will develop guidelines necessary to protect taxpayer accounts and ensure the IRS does not disclose Personally Identifiable Information (PII).

CLOSED, PARTIALLY ACCEPTED

New Issue Discussion (Craig Capehart)

Issue 4826 – Tax Exempt Application

Description: 1023 Application Process – Taxpayers receive letters after filing Form 1023 asking for information beyond what is requested in the instructions. They always ask for more information but now they are asking for a lot of information not identified on the application.



Recommendation: There is nothing that can be done about this; we cannot have a form for every tax.
ITEM DROPPED

Issue 5572 – Practitioner Hotline – No option to ask a general question

Description: The Tax Practitioner Priority Hotline does not give the caller the option to ask a general question in the menu selections.

Recommendation: This line is for accounts information, not general questions. **ITEM DROPPED**

Issue – Health Savings Account – Instructions have an inconsistency.

Description: Form 8889, Health Savings Accounts. Money should be spent on medical and not taxed. The form is wrong.

Recommendation: Block did some research and the IRS responded due to this not affecting enough people this will not be addressed. He will consider referring this to SAMS or Forms and Pubs.

Tax Forum

Bell, Capehart, Villarreal, and Walker will attend.

Outreach (Kay Bell)

Donnelly had an opportunity to talk at the Missouri Tax Practitioner Symposium that was held by the Stakeholder Liaison. He spoke to a group of about 250 people, gave a power point presentation, and shared success stories. Bell noted that there are several Stakeholder Liaison groups and if you are in an area where there is an IRS campus, find out who is in charge in your area.

Action Items (Patti Robb)

Walker had a conversation with the State of Texas to find out if committee members could get CPE credits and found out that the sponsor has to be registered with each state and the IRS is not a sponsor. Robb sent some research to Walker. He will review it this weekend and have something out for the next meeting.

Miscellaneous (All)

Bell noted that there will be upcoming leadership positions and wanted to add this as an action item. Bell is encouraging all to consider running for chair or vice-chair.

Issue Committee Highlights

NOTICE IMPROVEMENT (Norma Woodard) – The Notice Improvement meeting is moving along as there is always work to be done.

COMMUNICATIONS (Paul Shoemaker) – The Communications Committee recently had their face-to-face meeting. Each subcommittee has their assignments and is moving forward. We received a great response on our surveys. Bell is on the e-TAP subcommittee and they are working on the final sign-off for materials for all Panel members to take a letter to their local Congressional office asking them to add a link to TAP on their websites

MULTI-LANGUAGE INITIATIVE (MLI) (Anne Rasmussen) – The MLI committee reviewed Publication 17 to ensure the Spanish version made sense. They are now working on the Earned Income Tax Credit (EITC) publication.

SBSE (Thomas Walker) – There are two subcommittees in the SBSE Issue Committee. Walker is working on the cancellation of debt subcommittee which was approved to move ahead. Chris Wagner, Director, SBSE, along with Information Reporting Program Advisory Committee (IRPAC) and Internal Revenue Service Advisory Council (IRSAC) are looking at similar issues. The subcommittee has been asked to participate on joint conference call.



TAC (Daniel Fretheim) – The TAC Committee is broken down into several subcommittees. The main focus is the cash receipt process. We have six subcommittees each working on their section.

FORMS AND PUBS (Craig Capehart)– This committee has many issues that have been elevated and awaiting an outcome. There are currently four issues being worked on.

Office Report (Ellen Smiley)

The staff is in St. Louis attending training at the TAS Symposium right now. Robb was recently selected as the new analyst moving her up from a junior analyst position.

Next Tele-Conference will be on September 8, 2009 at 9:30 a.m. CT



**Area 5 Committee
Meeting Minutes
July 14, 2009, 9:30 a.m. CT**

Designated Federal Official

- Marian Adams - Wichita, KS - Designated Federal Official

Committee Members Present

- Bell, Kay - Austin, TX - Chair
- Capehart, Craig - Dallas, TX - Vice Chair
- Fretheim, Dan - Decorah, IA - Member
- Manuszak, J. T. - Wichita, KS - Member
- Rasmussen, Anne - Apple Valley, MN - Member
- Shoemaker, Paul - Lincoln, NE - Member
- Walker, Thomas - Dallas, TX - Member
- Woodard, Norma - Choctaw, OK - Member

Committee Members Absent

- Donnelly, Ken - Lee's Summit, MO - Member
- Freeman, Chris - Chaska, MN - Member
- Sacarello, Ralph - Pilot Point, TX - Member
- Villarreal, Josefina - Corpus Christi, TX - Member
- Wright, Ken - Chesterfield, MO - Member

TAP Staff

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

Public Attendance

- Jacqueline Rollins - Austin, TX - Guest
- Brad Lee - Mahtomedi, MN - Guest

Welcome / Roll Call / Review Agenda

Quorum Met

Area 5 Chair Report-Bell

Joint Committee Update

Kay Bell asked the Committee members to review their bios on TAPSpace and update them if needed. She also encouraged members to consider doing tradeshows as outreach opportunities; if there is a cost to have a booth, consult with the staff.

Issue Discussion



- **Issue 4697 – Collection – National Standards (Norma Woodard)**

Norma Woodard is waiting on information. Woodard will send her request for information to Patti Robb.

- **Issue 5428 – Equipment Returned to IRS (Anne Rasmussen/Tom Walker)**

Anne Rasmussen is still working on this issue. She received comments back from the Quality Review subcommittee so she and Tom Walker will continue working this issue.

- **Issue 4805 – Form 1116 Foreign Tax Credit (Roy Block/Tom Walker)**

Roy Block will write up and refer this issue to the Forms and Pubs Issue Committee.

- **Issue 4829 – Practitioner Priority Line (Ken Donnelly)**

This issue will be reviewed at the next conference call.

- **Issue 5418 – Single Filer Standard Deduction (Ken Donnelly)**

This issue will be reviewed at the next conference call.

- **Issue 5512 – Incorrect Calculation for Standard Deduction (Ken Donnelly)**

This issue will be reviewed at the next conference call.

- **Issue 4640 – Form 8109-B, Federal Tax Deposit Coupon (Roy Block)**

The staff discovered that another area was also working on this issue and it has been decided that Area 5 will send their version forward, but the credit will be shared between the two committees submitting the issue.

ACTION ITEM: Robb will send an email to Dan Fretheim with a reminder of the date and time of the July Joint Committee conference call so he can answer questions about Issue 4640.

- **Issue 5512 – Incorrect Calculation for Standard Deduction (Ken Donnelly)**

This issue will be reviewed at the next conference call.

New Issue Discussion (Craig Capehart)

Issue 4820 – Employee vs. Independent Contractor

Description: Misclassified employees – no way to file Form SS-8, *Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding*, without jeopardizing job, as you can not be anonymous.

Recommendation: **DROP**

Issue 4826 – Tax Exempt Application

Description: Form 1023, ***Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code***, application process – Applicants receive letters requesting more information (beyond what is in the instructions) after filing the form. They always asked for more



information but now they are asking for a lot of information not identified on the application.
Recommendation: Waiting for research. Information was received and will be sent out with new issues for August. Will revisit then. **REVIEW DURING AUGUST CALL.**

Issue 5486 – E-Services for Tax Professionals

Description: The IRS should maintain E-Services exclusive to only tax professionals. IRS had mentioned that in the future, non-professionals may have access to E-Services. Taxpayer/CPA thought there was still work to be done on E-Services without impairing the integrity and confidentiality of information available through E-Services. The site would become vulnerable to hackers gaining access to taxpayer information.

Recommendation: This is a technical internal IRS data security issue – **DROP**

Issue 5487 – TAP as a Source of CPE Credits

Description: State accounting boards, State bar associations, etc., need to recognize TAP as an alternative source of Continuing Professional Educational credits (CPE). The complexity of issues taken on by TAP members warrants recognition as a viable organization which would exceed most state boards minimum requirements for CPEs. TAP promotes change for the higher good of all.

This was submitted as a brief summary/synopsis by Josefina Villarreal as a member of TAP to the State of Texas Board of Accountancy CPE Committee. The Board was petitioned by Villarreal to request TAP members receive continuing education credit for time spent working on tax issues within TAP. They denied request saying they felt TAP service did not qualify. Villarreal disagrees and wants to challenge their decision, but this time with better ammunition to elevate TAP to a higher standing with other accounting organizations.

Recommendation: Modify TAP service to meet CPE eligibility requirements – **WORK**

Tom Walker suggested picking a state and researching it and then referring it to the Joint Committee to work, as they will need to know where to start and they will need an example. Walker will work with Villarreal to find out what Texas wants.

ACTION ITEM: Tom Walker, lead, Joe Villarreal, and Roy Block will schedule a conference call to discuss Issue 5487, TAP as a Source of CPE Credits.

Subcommittee: Tom Walker, lead, Joe Villarreal, and Roy Block.

Issue 5546 – IRS Publication for Truck Drivers

Description: Tax preparer thinks there needs to be an IRS publication for truck drivers, especially for, but not limited to self-employed owner-operators.

Recommendation: **WORK** (Recommended that IRS create the publication.) **Subcommittee: Dan Fretheim, lead, Kay Bell, and Craig Capehart.**

Issue 5547 – More Explicit Schedule A Instructions

Description: Tax preparer would like to see more information in Schedule A instructions (or some other place) about the income tax implications of having a disabled adult child and what related expenses are deductible.

Recommendation: **WORK**

Subcommittee: Chris Freeman, lead, Paul Shoemaker, Kay Bell. Dan Fretheim will assist in providing research information.

Tax Forum

Several members expressed interest in attending the Dallas Tax Forum in September. As it gets closer to that time we will touch base to see if members are still interested in going and will be able to attend.

Outreach (Kay Bell)

Last week Capehart gave his TAP dance and heard about a taxpayer's tax problem. Capehart referred



him to the Taxpayer Advocate Service (TAS). The taxpayer has since contacted Capehart to let him know how grateful he was to make that call to TAS.

ACTION Items (Patti Robb)

Block has two actions items that are still on the burner.

Issue Committee Highlights

NOTICE IMPROVEMENT (Norma Woodard)

The committee finished their face-to-face meeting last week and it went very well. They scored some notices to get consistency among group members. Nine percent of the committee is new and only two current members will be on next year.

COMMUNICATIONS (Paul Shoemaker)

The Communications Committee is having their face-to-face right now. They are currently doing their break out sessions.

MULTI-LANGUAGE INITIATIVE (MLI) (Anne Rasmussen)

The MLI Committee's face-to-face last month went very well. They read the entire Publication 17, *Your Federal Income Tax (For Individuals)*, in Spanish and commented if this was the correct style for the Spanish speaking public. They are now working on Publication 850, *English-Spanish Glossary of Words and Phrases Used in Publications Issued by the IRS*.

SBSE (Tom Walker)

There are two subcommittees in Small Business Self Employed (SBSE) and both have their issues moving forward.

Taxpayer Assistance Center (TAC) (Daniel Fretheim)

The TAC Committee had their face-to-face last month. The main issue for TAC is the payment process. A final report will be pulled together for publication in September.

Office Report (Robb)

All the interviews have been completed for Recruitment.

Public Input

Bradford Lee (newly selected Area 5 member whose term begins on December 1, 2009) is just trying to keep up with the issues.

Closing/Meeting Satisfaction Assessment (Craig Capehart)

Please send any comments on the meeting Capehart via email.

Next Tele-Conference will be on July 14, 2009 at 9:30 a.m. CT



**Area 5 Committee
Meeting Minutes
June 9, 2009, 9:30 a.m. CT**

Designated Federal Official

- Patti Robb Milwaukee, WI Designated Federal Official

Committee Members Present

- Bell, Kay Austin, TX Chair
- Capehart, Craig Dallas, TX Vice Chair
- Donnelly, Ken Lee's Summit, MO Member
- Freeman, Chris Chaska, MN Member
- Fretheim, Dan Decorah, IA Member
- Manuszak, J. T. Wichita, KS Member
- Rasmussen, Anne Apple Valley, MN Member
- Shoemaker, Paul Lincoln, NE Member
- Villarreal, Josefina Corpus Christi, TX Member
- Walker, Thomas Dallas, TX Member
- Woodard, Norma Choctaw, OK Member
- Wright, Ken Chesterfield, MO Member

Committee Members Absent

- Lynch, Reagan Midland, TX Member
- Sacarello, Ralph Pilot Point, TX Member

TAP Staff

- Gabriel, Lisa Milwaukee, WI Secretary

Public Attendance

- Trish DeTimmerman Des Moines, IA Local Taxpayer Advocate
- Jacqueline Rollins Guest

Welcome / Roll Call / Review Agenda

Quorum Met

Area 5 Chair Report-Bell

Joint Committee Update

Kay Bell reported Issue 4640, Use of Online Form 8109-B, written by Dan Fretheim, has been elevated and will be looked at during the next Joint Committee (JC) call.

The JC Chair and a selected group will be meeting with the Commissioner. They will be reporting to all what was discussed.



Issue Discussion

- **Issue 4697 – Collection – National Standards (Norma Woodard)**

Norma Woodard requested more information but has not received it yet.

ACTION ITEM: Block will send Woodard information on the national standards for collection.

- **Issue 5428 – Equipment Returned to IRS (Anne Rasmussen)**

The recommendation will be written up for the July teleconference.

- **Issue 5368 – Security of Taxpayer Info on Form 8879 (Anne Rasmussen)**

Anne Rasmussen completed the recommendation with the help of Tom Walker and Joe Villarreal. Some minor modification was suggested. Rasmussen will include the additional information and it will be elevated to the JC.

- **Issue 4805 – Form 1116, Foreign Tax Credit (Tom Walker/Roy Block)**

This recommendation will be referred to the Forms and Pubs Issue Committee.

ACTION ITEM: Block will write up referral on Issue 4805 which will be referred to the Forms and Pubs Issue Committee.

- **Issue 4829 – Practitioner Priority Line (Ken Donnelly)**

Joe Villarreal and Donnelly will be discussing this issue. They each made a test call and had no problem getting the name and identification number from the employee.

- **Issue 5418 – Single Filer Standard Deduction (Ken Donnelly)**

Chris Freeman and Villarreal will get together to work this issue. Patti Robb will enter the software portion of this issue into the Systemic Advocacy Management System (SAMS). The rest of the issue will be referred to the Forms and Pubs Issue Committee. Donnelly has the referral form and will write it up for the committee's review before forwarding to Forms and Pubs.

- **Issue 4575 – Website Accessibility for the Blind (Regan Lynch)**

Bell will get in touch with Regan Lynch to get the status of this issue.

- **Issue 4683 – Campus Addresses for Private Delivery Services (Ken Wright)**

Recommendation was written up to refer to the Forms and Pubs Issue Committee.

- **Issue 4651 – Disregarded Entity Information Reporting (Ken Wright)**

Recommendation was written up and will be elevated to the Joint Committee.

- **Issue 4653 – Limited Liability Company and Rental Income (Ken Wright)**

Recommendation was written up and will be elevated to the Joint Committee.



Face to Face Meeting Assessment (Kay Bell)

The face-to-face meeting in Dallas was fantastic. We accomplished a lot, and we were very efficient. Everyone worked well together; the enthusiasm and attitudes were great.

Outreach (Kay Bell)

Please remember to report your outreaches to Patti Robb.

ACTION Items (Patti Robb)

Block and Robb still need to follow up on a few research items.

Issue Committee Highlights

NOTICE IMPROVEMENT (Norma Woodard) – The Notice Improvement Committee has been busy scoring notices and providing feedback to the IRS. They have a full list of notices the IRS wants them to review over next 60-90 days. They have their face-to-face meeting scheduled in July.

COMMUNICATIONS (Paul Shoemaker) – The Communications Committee has completed the annual surveys and the results are being compiled.

MULTI-LANGUAGE INITIATIVE (MLI) (Anne Rasmussen) – The MLI Committees has their face-to-face meeting in Dallas beginning tomorrow. They will be discussing Publication 17, *Your Federal Income Tax (For Individuals)*, in Spanish.

FORMS AND PUBS (Ken Wright) – The Forms and Pubs Committee will be meeting face-to-face next week in St. Louis.

SMALL BUSINESS/SELF EMPLOYED (SBSE) (Tom Walker) – The SBSE Committee has their face-to-face meeting coming up soon. They have two subcommittees. One is working on the cancellation of debt and that recommendation is currently being written up. The other subcommittee is working on Form 941, *Employer's Quarterly Federal Tax Return*, E-file.

EARNED INCOME TAX CREDIT (EITC) (Jo Villarreal) – The EITC Committee is working on a survey and in the middle of everything it was decided to change some questions. The committee is meeting tomorrow.

TAXPAYER ASSISTANCE CENTER (TAC) (Daniel Fretheim) – All the members on the TAC Committee went to visit some of their local TACs. We are working on a process for cash payments.

Office Report (Patti Robb)

On behalf of the Milwaukee staff we like to thank each panel member for their efforts.

Craig Capehart's new issue subcommittee is taking a break on new issues this month since they were cleared out last month. Several new issues were recently identified so there will be a teleconference scheduled for in a week or two.

Closing/Meeting Satisfaction Assessment (Craig Capehart)

If you have comments and don't want to say them publicly, send Capehart an email and he will bring it up next month.

Next Tele-Conference will be on July 14, 2009 at 9:30 a.m. CT



**Area 5 Committee
Meeting Minutes
May 7-9, 2009**

Designated Federal Official

- Marian Adams Wichita, KS Designated Federal Official

Committee Members Present

- Bell, Kay Austin, TX Member
- Capehart, Craig Dallas, TX Member
- Donnelly, Kenneth Lee's Summit, MO Member
- Freeman, Chris Chaska, MN Member
- Fretheim, Dan Decorah, IA Member
- Rasmussen, Anne Apple Valley, MN Member
- Villarreal, Josefina Corpus Christi, TX Member
- Walker, Thomas Dallas, TX Member

Committee Members Absent

- Lynch, Reagan Midland, TX Member
- Manuszak, J. T. Wichita, KS Member
- Sacarello, Ralph Pilot Point, TX Member
- Shoemaker, Paul Lincoln, NE Member
- Woodard, Norma Choctaw, OK Member
- Wright, Ken Chesterfield, MO Member

TAP Staff

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

Invitational

- Boyce, Linda K Dallas, TX Manager, Taxpayer

Advocate Service

Public Attendance

- Donnelly, Marcia

Welcome / Announcements / Review Agenda

Quorum Met

Manager and Analyst Report and Comments



- **Area 5 overview – Where We Are**

An annual report is prepared by the Chair with the help of staff. This report gives an overview of the accomplishments for the year. This is available as a handout and has been posted to TAPSpace.

- **Fundamental of a TAP Team**
 - **Area Committee**
 - **Subcommittee – New Issues for Review**
 - **Subcommittee Issues Being Worked**

There were a lot of people working on individual issues, but an issue is better presented when you have more than one person looking at it. A pre-screening committee has been developed for Area 5 to triage incoming issues. Members on this committee are Craig Capehart, Ralph Sacarello, and Dan Fretheim, Zak Manuszak, Ken Donnelly, and Anne Rasmussen. It is recommended that the committee only looks at six issues a month.

There have been four meetings so far. We have closed issues that were in the parking lot for 18 months. Some were closed as they were legislative. The staff looks at the issues that were retrieved from the TAP toll free line. There have been a number of issues that were worked out immediately because we had the resources to do so.

Three Area 5 success stories:

Ellen Smiley worked on Midwest disasters claims and there is a special calculation for taxpayers who lived in a disaster area. The IRS was not processing these claims correctly. An alert was put out to taxpayers and preparers providing them information. This action actually stopped more cases from going to case advocates. It costs the Internal Revenue Service (IRS) \$25 every time they correspond with a taxpayer so addressing this issue immediately saved them a lot of money.

Historical data has shown that ten billion returns hit this past year. A percentage of those taxpayers visit the link “where is my refund” on the IRS website, irs.gov. The IRS failed to load the correct pay cycle on this site which could have caused millions of taxpayers to call in, but with TAPs interaction, this was corrected within 24 hours.

Chris Freeman contacted the Milwaukee TAP office noting that an Examination group was sending out letters with the wrong phone number. The employees that were issuing these audit reports had an old phone number on the notice. The fallout for this was several thousand audit reports.

- **Chair Duties** The Chair participates on the Joint Committee (JC) teleconferences and face-to-face meetings. They are available to talk to anybody that may have concerns. Kay Bell, Area 5 Chair, encouraged all members to call into the JC conference calls.
- **Vice-Chair Duties** The Vice-chair fills in for the Chair if needed and also is in charge of the Pre-screening Issue Committee.

Information from the Taxpayer Advocate Group Manager (TAGM)

Linda Boyce spoke about the local Taxpayer Advocate Service (TAS) noting there were a lot of refund inquiries when filing season began. It was noticed that there were many mistakes made by taxpayers and IRS, but the main case loads were about hardships. Now that filing season is over with, TAS is getting more audit returns and are kind of in the middle. They advocate for the taxpayer but sometimes come up against a wall because the claims department does their thing and collections do their thing.



Issue Discussion

- **Issue 4640 – Form 8109, Deposit Coupons (Dan Fretheim)**

Dan Fretheim stated to make a deposit without a Form 8109 coupon is impossible. Also, one cannot take the coupon to a bank. If a practitioner's client runs out of coupons, the owner or corporate officer has to go to the IRS office to get more, and in some cases they may only get one coupon.

Taxpayers need these coupons sometime on spare of the moment basis. The IRS sends out the coupons five to six weeks after Form SS-4, Application for Employer Identification Number, is filed and this shows you are going to need Form 8109 B, FTD Deposit Form (Over the Counter Version). This is a deterrent from people not using the Electronic Federal Tax Payment System (EFTPS). There are clients that still use a paper ledger and will still need the coupons. If you don't have a coupon you are going to get a penalty.

It is understood that there is a problem. If the practitioner writes to the distribution center and ask for more coupons, more will be mailed. If one goes to the Taxpayer Assistance Centers (TAC), they will pre-print the Form 8109 B with your information on it, but you need to have the correct information.

The Internal Revenue Service (IRS) didn't want Form 8109 too readily available because of identity theft. There is no reason for IRS to match the Employer Identification Number (EIN) and name of the company. The name has nothing to do with it; just deposit that money into that EIN account.

The issue was rewritten and will be forward to the Joint Committee (JC) for review and elevation.

- **Issue 4805 – Form 1116, Foreign Tax Credit, (Report for Forms & Pubs) (Craig Capehart)**

ACTION ITEM: Roy Block will write up the issue formally on the required form and refer to Forms and Pubs committee.

- **Issue 5428 – Equipment Returned to IRS at End of Filing Season (Roy Block)**
- **Issue 5368 – Security of Taxpayer Information on Form 8879, IRS e-file Signature Authorization, (Roy Block)**

Block provided a briefing about Issue 5428 and Issue 5368. Starting with Issue 5368 he stated that there is tax counseling for the elderly through the American Association of Retired Persons (AARP). Members prepare income tax returns for free, and IRS made an effort to get the programs up to speed with electronics. The issue is what do you do with all the Forms 8879, IRS e-file Signature Authorization, on April 15? Should they be sent to the local IRS office and are they maintained there? The person bringing up the issue is saying they have no way of documenting that these forms have been sent to the IRS. Within the IRS, we transmit documents from location to location using Form 3210, Document Transmittal. There are four pages to this form. Part four of the form is retained by the initiator and Part three of the form is the confirmed copy the receiver sends back to the originator.

Next is Issue 5428, which is on equipment accountability for Volunteer Income Tax Assistance (VITA) purposes. IRS is sending out equipment to do tax preparation (such as computers with tax wise software and printers) and allowing volunteers to use this equipment. IRS sends this equipment out and keeps a record that it was sent to the point of contact, but has no other record showing who is receiving and using this equipment.

There was a group consensus to combine Issue 5368 with Issue 5428 with a write up on best practices.



ACTION ITEM: Anne Rasmussen and Tom Walker will work on this write up for the June call.

- **Issue 5418 – Single Filer Standard Deduction (Roy Block)**

Folders were passed out for an exercise. The folders contained a blank Form 1040, U.S. Individual Income Tax Return, a Schedule C, Profit or Loss from a Business, and other information needed to prepare the return.

The return stated that this was a single taxpayer with wages and some interest, a small amount of dividends, a business loss, and unemployment. The key point was this taxpayer is claimed as a dependent on their parents return.

The answer on line 40 for the preparation for standard deduction on the Form 1040 was \$2329. This calculation is based on net.

In the folder there were two completed returns; one done using TaxWise software and the other using Drake Software. The Drake software does not follow the worksheet that is in the Form 1040 instructions. The software is basing their calculations on a 2004 court case that the IRS lost. It refers to losses from self employment. The standard deduction doesn't subtract your loss but the code says net.

IRS software is different from the preparer's software. The tax preparer software is based on this court case. There has to either be a push to the IRS to change their instructions or notify the software companies that we have a disagreement.

It is suggested that research be done to see if there are more court cases on this issue.

Fretheim noted that if he is preparing the return he is going to follow the court case because that is law.

Block stated that TAP needs to recommend that the instructions be corrected by the IRS or maybe the IRS staff can contact software companies and have them update their software. It is our job to identify the issue, and the IRS needs to determine how to resolve it. TAP only provides potential solutions.

Kay Bell said that this is definitely an issue that affects taxpayers and we should move this forward.

Fretheim stated that we need to work with the IRS and have the IRS get in touch with the software companies.

Note:

Tax Works software follows the court case and the Pro Series software follows the court case

Group consensus is to move this issue forward and have staff do research to find out if IRS not aware of the court ruling or are they aware of it but just overlooking it. And are they firm on their stand. IRS needs to decide if they are going to follow the court law or go their own way. There needs to be a change in the instructions or they need to get in touch with the tax software companies to make corrections.

ACTION ITEM: Robb to do research. Subcommittee to write up this issue will be Freeman, Jo Villarreal and Ken Donnelly. Donnelly will be chair for this subcommittee.



ACTION ITEM: Kay Bell to speak to Ken Wright about reassigning his pending issues or closing them.

New/Parking Lot Issues (Triage) – (Craig Capehart)

Issue 4823 – Cost Basis from Brokers

Description: Cost basis from brokers, mutual funds, etc. They have the information but won't send it out. It will cost you \$30-\$75 to get the information if you request it.

Recommendation: Legislative - DROP

Issue 5287 – Estimated Payment Dates

Description: Panel member spoke to retired IRS Examination Group Manager. He has strong feelings about the estimated payment dates, which are not true quarters that match normal bookkeeping practices. He understands the April date was probably established to reduce burden, but believes the June date was originally intended to fall before the former end of the government's fiscal year. I would like to see estimates based on true calendar quarters.

Recommendation: Legislative - DROP

Issue 5139 – Low Income – Liens/Levys

Description: Taxpayer feels that senior citizens or anyone who makes less than \$1,000 per year should not be required to pay back taxes and the IRS should not be able to levy someone's account as this creates a hardship. Also the taxpayer wants to know why a taxpayer always has to make the trip to the IRS office. Those who don't have means of travel should be allowed to have the IRS come to them to handle a case.

Recommendation: Legislative - DROP

Issue 4819 – Medical Testing Payments

Description: For medical testing payments – sometimes it is in box 3, sometimes in box 7; they should not have to pay self-employment tax. It should go on line 21 as the payment is a one time thing.

Recommendation: This is clarified in the instructions. DROP

Issue 5141 – Penalty & Early withdrawal

Description: Taxpayers who have been affected by Hurricane IKE who have IRAs, 401ks and 403bs should not be charged the early withdrawal penalty like the victims of Hurricane Katrina.

Recommendation: Legislative – DROP

Issue 4812 – EFTPS

Description: Viability of ACH payment options to pay the IRS. Many find EFTPS too difficult to use.

Recommendation: DROP

Issue 4949 – S-Corp Notices – Clarity

Description: I am a Certified Public Accountant and the Chief Financial Officer of a construction company organized as an S-Corporation. When our shareholders file a Form 8697, Interest Computation under the Look-Back Method for Completed Long-Term Contracts, to claim a Look-Back interest refund, they receive a confusing nondescript notice from the IRS. They think they are being audited. There is no indication that the notice relates to Look-Back or Form 8697. It refers to "correspondence" received by the Service rather than receipt of a Form 8697. My suggestion is to revise the notice to advise taxpayers that their Form 8697 has been received and is being processed.

Recommendation: PARKING LOT.

Issue 5308 – Complex Forms and Instructions

Description: Taxpayer just finished doing taxes. While he just uses the standard deduction, it should be pretty simple; one would think, but by the end he had to fill out the Simplified Method Taxable



Pension Worksheet, the Tax Computation Worksheet, The Social Security Benefits Worksheet, the Alternative Minimum Tax Worksheet, and the Standard Deduction Worksheet.

Comment 1: For those of us who never received one minute of technical training, some of these worksheets read like spoofs government forms. Things like: Enter this on line so and so minus the total of (a) blah, blah, and (b) any amount from line whatsis if you are also claiming whatchamacallit. I've heard comedy routines not as funny as these forms!

Comment 2: I was really happy to initially read my tax forms and see that the public could now e-file for free, but became not so happy when it turns out our income is too high to use the free stuff, and I'd have to PURCHASE software to do the government the favor of filing paperlessly. So I'm remaining with the paper forms until I can do it for free on my computer. My refund isn't big enough that I have to have it a few days earlier than normal paper processing.

Recommendation: Legislative - DROP

Issue 5402 – Recordkeeping Assistance

Description: Volunteer from IRS program requests some sort of documentation form that Electronic tax form signature documents have been received by local IRS SPEC office from local Electronic Return Originators.

Recommendation: This issue is similar to Issue 5368 - combine.

Issue 5414 – Free Tax Preparation

Description: This issue was developed from Issue 5308. The taxpayer was complaining about having to prepare a 'simple' income tax return and it is too complicated. The overall suggestion is IRS should offer free tax preparation software and have the taxpayer file Form 1040 returns through IRS.gov.

Recommendation: Block provided some background stating that the IRS went to the practitioners and told them if you want to use technology, the IRS will stay out of it. The IRS will never offer free electronic filing online, but they do provide a fill-able paper form on their website, though it does not do the calculations for you. DROP

Issue 5421 – Fair Tax

Description: Taxpayer called the toll-free line. This taxpayer supports the fair tax or sales tax. This would provide some relief to corporations.

Recommendation: DROP

Issue 4820 – Employee vs. Independent Contractor

Description: Misclassified employees – no way to file Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax withholding, without jeopardizing job as you can not be anonymous.

Discussion took place stating there is a need to know if you are an employee or independent contractor. This is a classification issue and Form SS-8 is needed to resolve misclassification. This form is designed for the employee.

ACTION ITEM: Robb will get a list of written questions and will present questions to committee to decide if there is a way to work this. Staff will also provide list of preliminary questions an examiner would ask.

Issue 4826 – Tax Exempt Application

Description: Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, application process – Receive letters after filing the form asking for information beyond what is in the instructions. They always ask for more information but now they are asking for a lot of information not identified on the application.



ACTION ITEM: Robb will speak to someone in Tax Exempt Government Entities (TEGE) about this issue.

Issue 5209 – VITA/TCE Grant Money

Description: Taxpayer is with a non-profit grass roots agency, Tri County Health Coalition of Southern Indiana. Every year for the last 17 years, he has submitted a request for a grant to their IRS for their agency to be able to have volunteers prepare taxes for the elderly and poor. The grant was denied the past two years. He indicated that every year he submits the same grant request, and nothing changed except the dates. His primary suggestion is that the IRS should provide a reason why the grant was denied.

Recommendation: Refer this issue to Area 4 as it originated in Indiana

Issue 5267 – Case Advocate Work Hours

Description: Taxpayer called to speak to her assigned advocate and found the work schedule for that person was 6 a.m. to 2:30 p.m. That is not acceptable. The Advocate should be available during regular working hours during the day.

Recommendation: Taxpayer can be asked to speak to a manager if this is not working out.
DROP

Issue 5288 – Free File Fillable Forms – Error in Program

Description: This is in reference to the new e-file program being offered thru the IRS. Specifically, the Free File Fillable Forms. There is a program malfunction that will not allow me to file my return even though my return is correct.

Recommendation: Bell stated that this problem has already been corrected. DROP

Issue 5397 – Universal IRS Database

Description: The IRS needs a universal database that all offices can access to have all case or account information. Example; a person's account should contain all correspondence that IRS sent out to the taxpayer and also correspondence and payments that the taxpayer sent in should be documented on their account and be accessible for various IRS departments to see to be able to assist or provide better customer service.

Block and Marian Adams noted that IRS has what is called the Accounts Management System (AMS). The IRS is expanding to have scannable documents be put in to the system so all employees have access to this and can search via social security number. This database allows documentation of all conversations that take place between caller and IRS employee.

As long as information is loaded, other IRS employees can access the account to see what has been going on. IRS employees are told they are supposed to send to the Centralized Authorization File (CAF), but some employees do need to be educated. Taxpayers are calling and having to repeat their situation occasionally. Frontline employees are not always accessing CAF. We are not sure if we can really go to the IRS saying your employees need more training; we can try and they may respond okay; but will improvement take place?

Recommendation: ACTIVE

ACTION ITEM: J.T. Manuszak will take lead on this issue with Bell to support. Manuszak will give write up to Patti to enter into Systemic Advocacy Management System (SAMS).

Issue 5412 – Form 4562, Depreciation and Amortization

Description: Up until about two years ago, when you traded a business vehicle, you took the remaining depreciation plus the cash paid as the basis of the new business vehicle. Then the IRS changed the rules so you depreciate only the cash spent on the new vehicle, but continue to depreciate the traded vehicle. For a business that trades every year, you could end up depreciating three or four vehicles at a time, even though you're driving one. If the business owns multiple vehicles, this becomes a multiple vehicle nightmare. There is an "opt out" in the instructions which allows you to use the old method, but using it requires yet another form. The regards depreciation of



business vehicles, Form 4562, Depreciation and Amortization.

Recommendation: Legislative - DROP

Issue 5423 – Foreign Earned Income Credit

Description: Taxpayer has two employers and needs to file two Forms 2555, *Foreign Earned Income*, for the foreign earned income credit. She was told she cannot e-file the return if there is more than one Form 2555. The taxpayer's minor children, who live with her, need to file returns. She's being told that the children's returns cannot be e-filed because they have a foreign address.

Recommendation: Legislative - DROP

Area 5 Chair Report (Kay Bell)

Overall, this year there have been a total of 589 outreaches done, reaching around 57,000 people. Members on the Taxpayer Assistance Centers (TAC) Issue committee are doing a customer expectation survey. Basically the IRS is taking this data and expanding on it. All TAP members will be pulled to participate in this survey.

EFTPS Demonstration (Block)

What makes a Quality Issue (Roy Block)

- **New Member Assessment**
- **Experiences**
- **Concerns**
- **Suggestions for improvement**

Block said TAP takes all the issues that taxpayers give us. Some are not tax issues and then again some can really help the taxpayers and save money for the IRS. There is no measurement for TAP; no pass or fail. What's important is your level of satisfaction. Bringing issues to the table is critical.

Congressional Website Update (Block)

The letter was approved by the Joint Committee and will go to each panel member to send to their Congressional offices and the hope is that the Legislators will put improveirs.org on their web page. Hopefully when taxpayers look up their local Congressional sites and see our link to improveirs.org, they will visit the site and enter their suggestions.

Issue Committee Report-Out

Forms & Pubs (Craig Capehart) – We are working on Publication 946, *How To Depreciate Property*, subcommittee, will be reporting on their work on it in May. They are looking at the entire publication.

MLI (Anne Rasmussen) - One of the subcommittees is working on Publication 17, *Your Federal Income Tax*, in Spanish is finished. This subcommittee is actually reading it to make sure it is making sense.

SB/SE (Tom Walker, Chris Freeman) – SBSE has been tasked with two issues. One issue has to do with cancellation of indebtedness with foreclosure and having to deal with the taxpayer in bankruptcy and foreclosure. Publication 4705, *Overview: Mortgage Debt Forgiveness*, is part of life cycle theories, and that is half their issue. The subcommittee is working with Cash on Delivery (COD), and where to deliver this to. There are flyers getting taxpayers to bankruptcy courts, co-ops, mortgage companies, etc. The other subcommittee is working with e-filing. Our face-to-face is in June.

TAC (Dan Fretheim) - We are looking mainly at the cash receipts. The taxpayer brings in cash to the Taxpayer Assistance Centers (TAC), but not all TACs accept cash payments and of those that do, only



few employees can take the payments. Some taxpayers just prefer to pay cash instead of mailing in a check. The committee actually has a few suggestions that will be discussed at the face-to-face meeting.

Communications (Kay Bell) - Communications has three subcommittees. The e-TAP subcommittee has a big push to get the improvers.org link on Legislative websites. The internal subcommittee is working on surveys for new, returning, and exiting members. The external subcommittee is working on looking on new outreach items such as luggage tags and coin holders. The Communications Committee was created to serve TAP.

EITC (Jo Villarreal) - This committee is split into two subcommittees; one working on a survey and the other is doing user website testing. We are trying to define who was the ultimate user, such as VITA, United Way, etc. We are also evaluating the criteria used on the website to see how easy it is to use. There will be a series of questions written up and we will combine those questions with the results of the survey that was handed out for all TAP members to fill out.

Outreach – Robb and Smiley did an outreach on Wednesday, May 6, 2009. They got an issue from the local post office that IRS employees are using too much postage when mailing envelopes.

Meeting Assessment (Craig Capehart) Email your comments to Capehart and he will compile all assessments and create a final assessment.

Adjourn

Next Tele-Conference will be on June 9, 2009 at 9:30 a.m. CT

ACTION ITEMS

ACTION ITEM: Roy Block will write up the issue on Form 1116, Foreign Tax Credit formally on the required form and refer to Forms and Pubs committee

ACTION ITEM: Anne Rasmussen and Tom Walker will work on this write up on the Security of Taxpayer Information on Form 8879, *IRS e-file Signature Authorization* for the June call.

ACTION ITEM: Robb to do research on Single Filer Standard Deduction. Subcommittee to write up this issue will be Freeman, Jo Villarreal and Ken Donnelly. Donnelly will be lead for this subcommittee.

ACTION ITEM: Kay Bell to speak to Ken Wright about reassigning his pending issues or closing them.

ACTION ITEM: Robb will get a list of written questions on the Employee vs. Independent Contractor issue and will present questions to committee to decide if there is a way to work this. There will also be a list of preliminary questions an examiner would ask.

ACTION ITEM: Robb will speak to someone in Tax Exempt Government Entities (TEGE) about the Tax Exempt Application.

ACTION ITEM: J.T. Manuszak will take lead on the Universal IRS Database issue with Bell to support. Manuszak will give write up to Patti to enter into Systemic Advocacy Management System (SAMS).



**Area 5 Committee Teleconference
Meeting Minutes
April 14, 2009, 9:30 a.m. CT**

Designated Federal Official

- Marian Adams - Wichita, KS - Designated Federal Official

Committee Members Present

- Bell, Kay - Austin, TX - Chair
- Capehart, Craig - Dallas, TX - Vice Chair
- Manuszak, J. T. - Wichita, KS - Member
- Rasmussen, Anne - Apple Valley, MN - Member
- Shoemaker, Paul - Lincoln, NE - Member
- Woodard, Norma - Choctaw, OK - Member
- Wright, Ken - Chesterfield, MO - Member

Committee Members Absent

- Donnelly, Ken - Lees Summit, MO - Member
- Freeman, Chris - Chaska, MN - Member
- Fretheim, Dan - Decorah, IA - Member
- Lynch, Reagan - Midland, TX - Member
- Sacarello, Ralph - Pilot Point, TX - Member
- Villarreal, Josefina - Corpus Christi, TX - Member
- Walker, Thomas - Dallas, TX - Member

TAP Staff

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

Welcome / Roll Call / Review Agenda

Quorum met.

Area 5 Chair Report-Bell

- **Joint Committee Report**

Issue 4480, Name Control and SSN/ITIN Mismatch on E-filed Returns, was elevated to the Joint Committee (JC). The issue was written up by Paul Shoemaker and Tom Walker. The issue has already been elevated to the IRS.

Issue Discussion:

- **4697 - Collection-National Standards – Norma Woodard**
This issue will be discussed at the face-to-face meeting in Dallas in May.



- **4640 - Forms 8109-Deposit Coupons – Dan Fretheim**
This issue will be discussed at the face-to-face meeting in Dallas in May.
- **4814-Payment with Form 4868 – Ken Wright**
Research and statistics will be sent to Wright.
- **4653 - LLC and Rental Income – Ken Wright**
Still in process.
- **4651 - LLC Disregarded Entity Information – Ken Wright**
Still in process.
- **4815 - Combo Letter for NTA – Ken Wright**
Consensus to Drop
- **4575 - Website Accessibility for Blind – Regan Lynch**
Still in process.
- **4683 – Campus addresses.**
This recommendation needs to be reworded to say the actual campus addresses should be listed. If you use the approved private delivery services, the day you give it to them to send is the date used as the posted date. Roy Block will add information to the write-up and will send it out to the subcommittee.

Block added Issue 4640, Forms 8109, Deposit Coupons, has been on the agenda for eleven months now. Let's plan to complete this recommendation at the face-to-face meeting. Issue 4575, Website Accessibility for Blind, will also be worked to completion at the face-to-face.

Face-to-face Meeting – Kay Bell

Lisa Gabriel has pretty much completed the travel and hotel reservations. Bell will get together with Block and Patti Robb before the end of the week to set up the agenda.

New/Parking Lot Issues – Craig Capehart

#5289 – Alternative ways to get a prior year's AGI – **Consensus to drop.**

5308 – Complex Forms and Instructions – Legislative ♦ **Consensus to drop first part of issue, and look at the second part of the issue.**

4812 – there will be a demonstration at the F2F meeting on how easy EFTPS actually is.

4949 – Clarity of Notices sent out by IRS.

4817 – Form 1099, Miscellaneous, the instructions are clear – **Consensus to Drop.**

The new issue screening subcommittee will review six issues each month. That allows sufficient time for feedback from the whole committee during the conference calls.

ACTION: Robb will print out the whole list of new and parking lot issues for the face-to-face meeting for the subcommittee to review.

Outreach - All

The Oklahoma City Town hall meeting went very well. We received excellent support from the local TAS staff. Norma Woodard did one television interview and two radio interviews. There were 58 people in attendance. National Taxpayer Advocate Nina Olson was extremely good at presenting her material in the allotted time.

The issues identified at the town hall are actually issues that have previously been identified and entered into the system and are being worked. It would have been better if NTA Olson could have let us know before hand what her topic was going to be. That could have helped us identify specific groups to target. Everyone involved in this endeavor did an excellent job.



Norma Woodard, Zak Manuszak, Paul Shoemaker, and Kay Bell attended.

ACTION Items – Patti Robb

None.

Issue Committee Highlights - All

Block – Communication Committee – we are working on the promotion of TAP’s improveirs.org webpage. We are going to make an announcement at the JC meeting and will be asking all panel members to contact their Legislators via email to ask them to include a link to our website on their website. We think we will get more issues from taxpayers who visit their websites.

Manuszak – added the survey for returning members is almost complete and ready to send out. We are asking the chairs to encourage their members to complete and return them.

Bell said Ken Donnelly, new Area 5 member, is on the Notice Committee. He is replacing Rajiv Shah who resigned. He started a new business and it was taking too much of his time.

Public Input – Kay Bell

None.

Closing/Meeting Satisfaction Assessment – Craig Capehart

There were no comments. See everyone in three weeks in Dallas.

Next meeting: May 7-9, 2009, in Dallas: TX -- May 7 – 1 to 5 pm; May 8 – 8 am to 5 pm; May 9 – 8 am to Noon



**Area 5 Committee
Meeting Minutes
March 10, 2009, 9:30 a.m. CT**

Designated Federal Official

- Marian Adams - Wichita, KS - Designated Federal Official

Committee Members Present

- Bell, Kay - Austin, TX - Member
- Capehart, Craig - Dallas, TX - Member
- Freeman, Chris - Chaska, MN - Member
- Fretheim, Dan - Decorah, IA - Member
- Rasmussen, Anne - Apple Valley, MN - Member
- Sacarello, Ralph - Pilot Point, TX - Member
- Villarreal, Josefina - Corpus Christi, TX - Member
- Walker, Thomas - Dallas, TX - Member
- Woodard, Norma - Choctaw, OK - Member

Committee Members Absent

- Lynch, Reagan - Midland, TX - Member
- Manuszak, J. T. - Wichita, KS - Member
- Shoemaker, Paul - Lincoln, NE - Member
- Wright, Ken - Chesterfield, MO - Member

TAP Staff

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

Public Attendance

None

Welcome / Roll Call / Review Agenda

Quorum Met

Area 5 Chair Report - Bell

Kay Bell provided a Joint Committee (JC) update. The JC members discussed the Panel's involvement with new media and more specifically the subject of a young panel member who set up a Facebook page for TAP. If anyone has a connection to Facebook, they are encouraged to check it out. This member updates the TAP page with new releases sent out to the IRS. There was an article about this in his college paper which was later published in the Wall Street Journal.

The JC also discussed recruitment. Steve Berkey emailed all panel members a test application process for applying on line.

Another issue of discussion was fraud reporting.

On a separate note there was a pre-read sent out about the Quality Review on the Area 5 Issue 4480, SSN/ITIN Mismatch on E-filed Returns. Quality Review is sending this back to Tom Walker and Paul Shoemaker for changes. Walker said he will talk to Shoemaker and make the nominal changes. It should be back to the JC within a week. Bell said three out of the four members thought the write up was good as it stood but the fourth member had a different approach. Bell wants Walker and Shoemaker on the next JC conference call to provide information and answer any questions. Manager Roy Block will be on the call as well. Walker asked that this issue be addressed early in the call as he has a prior commitment and will not be able to attend the entire call.

Issue Discussion

- **Issue 4697, Collection, National Standards (Norma Woodard)** – Currently being worked on.
- **Issue 4241, Improve Tax Payment Options (Norma Woodard)** – Information was sent to Block two weeks ago. Block said he is reviewing it and comparing information. He is also having the staff review the Electronic Federal Tax Payment System (EFTPS) demo disc and will get that back to Woodard.
- **Issue 4640, Forms 8109, Deposit Coupons (Dan Fretheim)** – Currently being worked on and in the process of finishing up the write up.
- **Issue 4805, Form 1116 Foreign Tax Credit, Report for Forms and Pubs (Craig Capehart)** - Block stated that this was talked about at the annual meeting and understood that this was going to be dropped. Craig Capehart stated this issue will be referred to the Forms and Pubs Issue Committee for a change on the form. It was suggested to have the form drawn up noting "STOP! You do not need to proceed if you have less than this amount to enter." A referral to Forms and Pubs will be prepared and will be reviewed by Capehart before sending it. Capehart agreed to this process. There were actually two issues that branched off from this one issue. The first issue is being sent to Forms and Pubs Committee is with in Safe Harbor. The second issue is about outside Safe Harbor and mutual funds. Capehart noted that outside Safe Harbor one does not know how to fill out the form, as information provided by the payers is not adequate. This will continue to be on the to do list.
- **Issue 4814, Payment with Form 4868 (Ken Wright)** – unable to attend call
- **Issue 4653, LLC and Rental Income (Ken Wright)** – unable to attend call
- **Issue 4651, LLC Disregarded Entity Information (Ken Wright)** – unable to attend call
- **Issue 4815, Combo Letter in Examination (Ken Wright)** – unable to attend call
- **Issue 4575, Website Accessibility for Blind (Regan Lynch)** – unable to attend call

Parking Lot Issues (Craig Capehart)

Block stated that he received a call from Chris Freeman about two taxpayers who received a notice with incorrect telephone numbers to reach the IRS. Freeman faxed the information to the Milwaukee staff and they followed up. Apparently several employees out of Georgia did not updated their contact information and the letters generated listed a number to call that was a "for fee" call. The phone number recently changed. This was elevated to Systemic Advocacy and the issue was resolved promptly. The issue was written up and closed.

Issue 4522, Publication 926, Household Employer's Tax Guide for Wages paid in 2008 – This issue is regarding grandparents receiving payment for watching their grandchildren. This is a compliance issue. ITEM DROPPED.

Issue 4572, Form 720, Quarterly Federal Excise Tax Return – When the IRS is called this taxpayer said she would like something in writing; something tangible showing she did make the phone call to the IRS. She is requesting that a letter be sent out after every call saying the taxpayer made contact. This would be chaotic and expensive. Per Block, when it comes to audits taxpayers do get a letter. ITEM DROPPED.



Issue 4757, Timely receipt of Form 5498, IRA Contribution Information – IRS has a procedure in place and this is covered at all levels. ITEM DROPPED.

Issue 4812, EFTPS – Capehart noted that we should take a further look at this. Block will have disc send out to Capehart. Woodard said that this is something that is part of her write up on Issue 4241 and to review the write up.

Issue 4816, Form 1098-T, Tuition Statement – Staff said this is a duplicate issue currently being worked in Area 4. Ellen Smiley gave an update. The college or post secondary school has the option to enter amount billed or amount received for tuition on the form. The schools generally list the amount billed. People need to know the amount received (paid) for tuition in order to figure the education credit. This is being sent to SAMS as a legislative issue. If National Taxpayer Advocate Nina Olsen thinks this is an issue she wants to pursue it will appear in her Annual Report to Congress.

Oklahoma City Town Hall Meeting (Roy Block) – The town hall meeting is scheduled for March 26, 2009. Local Taxpayer Advocate (LTA) Delphine Hensley has secured space. The contact letters are being fine tuned and will be mailed this week; information was pulled from the practitioner database and we're ready to send out over 1,500 letters to practitioners in the Oklahoma area. The next step is to get an agenda ready and move forward from there. Woodard stated she would like to schedule a conference call with Block and Hensley before 11 a.m. on Wednesday.

Outreach (Panel Members)

Block stated he did an outreach at the Taxpayer Advocate Service Leadership Program and explained to all the LTAs what TAP does. He focused on the process of one particular issue; Issue 5250, Where's My Refund. The LTAs appreciate the work of the panel members.

Bell reminded everyone to make sure they turn in their outreach reports.

Action Item Review (Ellen Smiley) – No action items to report

Issue Committee Highlights – All

NOTICE IMPROVEMENT (Norma Woodard) – Woodard noted things have been quiet. Usually there are lots of notices to score, but we have not seen anything in 30 days.

COMMUNICATIONS (Roy Block) – Block explained that the Communications Committee has three subcommittees, Internal Communications, External Communication, and e-TAP. The Internal Subcommittee is finishing the exiting member survey. The External Subcommittee will review a new post card developed to invite the general public to teleconference meetings. Finally e-TAP is working on an external letter to send to their legislators to post TAP's www.improveirs.org link on their web pages.

MULTI-LANGUAGE INITIATIVE (Anne Rasmussen) – Ann Rasmussen stated that each committee member has their assignment for Publication 17, Your Federal Income Tax (For Individuals), which is being published in Spanish. They will be reporting in June.

FORMS AND PUBS (Craig Capehart) – Per Capehart, there is a subcommittee working on Publication 946, How to Depreciate Property. The IRS did not make this publication available.

SBSC (Tom Walker) – Freeman and Walker are on different subcommittees. Freeman is on one that is working with E-file. Walker stated he is on a different subcommittee that is moving forward. There was a lot of information provided concerning stakeholder guidance, and they are working to have a solution in April.



Freeman said he posted a questionnaire on TAPSpace as to why people stopped using the telephone. Block stated he did complete the survey and shared his experience on Forms 940, Employer's Annual Federal Unemployment Tax Return and Form 941, Employer's Quarterly Federal Tax Return. Block stated the problem he encountered was with people in the accounting field or tax business. Businesses do the bulk of the daily accounting using one software program and the problem occurs because different software is used for e-filing the Forms 941 and 940 and the two systems are not compatible. This will prevent businesses from filing electronically. Freeman suggested a software interface. He is collecting concerns and coming up with solutions based on those responses.

EITC (Jo Villarreal) – Jo Villarreal is currently working on web based tools and then will be working on and EITC survey. The face-to-face meeting will be held in Brooklyn.

Office Report (Roy Block) – Patti Robb is on vacation for the next three weeks. Our office is busy with the upcoming Oklahoma City Town Hall. Rajiv Shah has resigned from TAP. He has a new business and it is taking up most of his time. Recruitment pamphlets were sent to all Area 4 and Area 5 panel members. Please pass those along to anyone interested in TAP. We will meet Thursday, May 7, from 1 to 5 p.m., Friday, May 8, 8 a.m. to 5 p.m. and Saturday, May 9, 8 a.m. to Noon at our face-to-face meeting in Dallas, TX. Public Input – None

Closing/Meeting Satisfaction Assessment – Per Bell, some committees send out a survey form. Smiley added Area 4 decided to do a survey after the January and July call and after the face-to-face meeting. Area 5 decided to do surveys on a quarterly basis.

Meeting adjourned.

Next Tele-Conference will be on April 14, 2009 at 9:30 a.m. CT



**Area 5 Committee Teleconference
Meeting Minutes
February 10, 2009, 9:30 a.m. CT**

Designated Federal Official

- Marian Adams - Wichita, KS - Designated Federal Official

Committee Members Present

- Bell, Kay - Austin, TX - Chair
- Capehart, Craig - Dallas, TX - Vice Chair
- Freeman, Chris - Chaska, MN - Member
- Lynch, Reagan - Midland, TX - Member
- Manuszak, J. T. - Wichita, KS - Member
- Rasmussen, Anne - Apple Valley, MN - Member
- Sacarello, Ralph - Pilot Point, TX - Member
- Shoemaker, Paul - Lincoln, NE - Member
- Villarreal, Josefina - Corpus Christi, TX - Member
- Walker, Thomas - Dallas, TX - Member
- Woodard, Norma - Choctaw, OK - Member
- Wright, Ken - Chesterfield, MO - Member

Committee Members Absent

- Fretheim, Dan - Decorah, IA - Member
- Shah, Rajiv - Columbia, MO - Member

TAP Staff

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

Welcome / Roll Call / Review Agenda

Quorum met.

Area 5 Chair Report-Bell

Kay Bell said the Joint Committee meeting call was actually administrative. The main topic of discussion was to obtain well written issues to move forward.

Issue Discussion

- **Issue 4697 – Collection – National Standards (Norma Woodard)**

Will have a report for March meeting.

- **Issue 4480 – Name and SSN Mismatch (Paul Shoemaker/Tom Walker)** – Tom Walker indicated he inherited this issue and noted that the underlying concerns were with E-File returns, as there are Social Security Number (SSN) mismatches. About 24 percent of all rejections relate to the mismatch of SSN of dependents to include spouses and children. If the taxpayer doesn't get the last name entered the same as the IRS, it will show as a mismatch. The suggested solution is to set up a system similar to "where is my refund" which is currently on the IRS website where a taxpayer clicks on the "where is my refund" icon, enters their SSN, filing status, and exact amount of their refund. In the case of verifying the last name on previous returns, the taxpayer would enter their date of birth and SSN and the system will give the last name that links to the filing. Ken Wright suggested adding a statement to the issue as to why the taxpayer's Adjusted Gross Income (AGI) would not be required.
Consensus to elevate adding the statement regarding the Adjusted Gross Income.
- **Issue 4241 – Improve Tax Payment Options (Norma Woodard)** – Report next month.
- **Issue 4640 – Forms 8109 – Deposit Coupons (Dan Fretheim)** – Report next month.
- **Issue 4805 – Form 1116 Foreign Tax Credit, Report for Forms and Pubs (Craig Capehart)** Craig Capehart thanked Tom Walker for his help on this issue. The question came up whether we work this issue or send it to the Forms and Pubs Committee. Block noted we should first be working the issue and then refer it to Forms and Pubs. The recommendation is for the Form to read "STOP if your foreign tax credit is less than \$300.00" to prevent taxpayers from filing this form if it isn't necessary. Ken Wright has modified the referral form to have recommendations forwarded to issue committees. Patti Robb send this form out as well as post it to TAPSpace. This is still our issue but it will go to Forms and Pubs instead of the Joint Committee. Block will revise the referral and send it to Capehart for his approval before forwarding to Forms and Pubs.
- **Issue 4814 – Payment with Form 4868 (Ken Wright)** – This recommendation is partly written up. Wright will bring Manuszak up-to-date. Report next month.
- **Issue 4653 – LLC and rental income (Ken Wright)** – This recommendation is partly written up. Wright will bring Manuszak up-to-date. Report next month.
- **Issue 4651 – LLC Disregarded Entity Information (Ken Wright)** – This recommendation is partly written up. Wright will bring Manuszak up-to-date. Report next month.
- **Issue 4815 – Combo letter in exam (Ken Wright)** – Report next month.
- **Issue 4575 – Website accessibility for blind (Regan Lynch)** – Report next month.
- **Issue 5250 – Where is My Refund (Roy Block)** – The staff gets calls on the toll-free hopefully to raise issues. This one particular taxpayer was noting that the icon information of "Where is my Refund" said this taxpayer's money was deposited and yet it did not show up and he was was concerned about it being a misdirected deposit. He contacted the IRS toll-free number and the representative said that she had several callers say the same thing. What it came down to is that the IRS loaded the wrong deposit schedule on IRS.gov. This caused about ten thousand people to get the wrong information. So this issue was raised through the SAMS database noting that the wrong refund schedule was used. We asked that it to be corrected and it was. The caller who reported this issue was from Texas, so this is an Area 5 issue that has been resolved. There could have been nine million people who would have made calls regarding their account due to this error; these actions saved time and money by having the schedule corrected.

Outreach

Kay Bell reminded everyone to report your outreaches out to Patti Robb each month.

Issue Committee Highlights – All

NOTICE IMPROVEMENT (Norma Woodard) – We have close to two dozen notices to score by July 1, 2009. We are using subcommittees to provide feedback to the IRS. We are doing about 4-5 a month.



COMMUNICATIONS (J. T. Manuszak) – The Internal Communications Subcommittee is rolling up the satisfaction surveys. We are still looking for an effective tool for exit surveys.

TAC (Ellen Smiley) – The members are in the process of scheduling their visits to the various TAC sites throughout the country.

MULTI-LANGUAGE INITIATIVE (Ralph Sacarello) – We are working on two things; 1) Publication 17, Your Federal Income Tax (For Individuals), which has been completely translated into Spanish. Now we have to look at the English version to ensure they match up. Our goal is to have this project finished by the end of June. 2) We are trying to come up with ideas for an Outreach video for the Hispanic population.

FORMS AND PUBS (Ken Wright) – We had a teleconference and received some Forms and Publications from the IRS to review. We are waiting on one more publication to review, but it isn't out yet.

SBSE (Tom Walker) – SBSE is divided into two groups. One subcommittee will be working on cancellation of debt, which focuses on communication to taxpayers who are being foreclosed on while in bankruptcy. This subcommittee is learning the different types of bankruptcy in order to partner with bankruptcy court or to get information out to taxpayers. A second subcommittee is working on getting taxpayers to E-file Form 940 and Form 941. Will have more to report next time.

Block added that SBSE is also forming another subcommittee; everyone will get an email about it. The plan is to have a production committee that will make small vignettes of the audit process and what steps are included. The email will be requesting one member from each area to volunteer to create a video. Even if you are on committee you can still volunteer.

Office Report – Roy Block A town hall meeting will take place in Oklahoma City, OK, on March 26, 2009. National Taxpayer Advocate Nina Olsen will attend and talk to the general public. The TAP staff will be there to assist, but we would like the TAP members in the surrounding states to also participate. Those interested send an email to Block by the end of February.

Please note the call in number and access code for the Area 5 conference calls are the same every month. They can be found at the top of each agenda.

Walker asked about deciding what issues will be worked after we close these issues. Ralph Sacarello, Jo Villarreal, Craig Capehart, and Dan Fretheim are on the new issue screening subcommittee. They will set up a conference call to go over parking lot issues. If the screening committee needs any information or research, please let Robb or Block know. Let Block know about any issues identified from outreach. He will enter them into the contact database and the new issue screening subcommittee will review them each month.

Public Input – None Closing/Meeting Satisfaction Assessment (Capehart) – Thank you for your participation. We made some progress. If you receive a meeting satisfaction survey please fill it out and send it back. Meeting adjourned.

Next Teleconference will be on March 10, 2009 at 9:30 a.m. CT