

## 2011 Meeting Minutes Area 5

- September 15, 2011
  - August 18, 2011
  - July 21, 2011
  - June 16, 2011
  - May 19, 2011
  - April 21, 2011
  - March 17, 2011
  - February 17, 2011
  - January 5, 2011
- 

### Area 5 Committee Meeting Minutes September 15, 2011, 11:30 a.m. CT

#### Designated Federal Official

- Robb, Patti                      Milwaukee, WI              Program Analyst

#### Committee Members Present

- Donnelly, Ken                      Lee's Summit, MO              Chair
- FitzGerald, Annette              Branson, MO              Member
- Gustafson, Joan                      Prescott, AZ              Member
- Kalchthaler, Carolyn              Plano, TX              Member
- Manuszak, J.T.                      Wichita, KS              Member
- McPeak-Tolle, Catherine              Plano, TX              Member
- Parrish, Charnia                      Albuquerque, NM              Member
- Rollins, Jackie                      Austin, TX              Vice Chair
- Tatum, Sue                      Arkadelphia, AR              Member
- Walker, Thomas                      Dallas, TX              Member

#### Committee Member(s) Absent

- Bilancia, Richard                      Loveland, CO              Member
- Fishman, Annie                      Rockwall, TX              Member
- Palmer, George                      McLoud, OK              Member
- Sacarello, Ralph                      Pilot Point, TX              Member

#### TAP Staff

- Robb, Patti                      Milwaukee, WI              Program Analyst
- Gold, Annie                      Milwaukee, WI              Secretary

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

Ken Donnelly welcomed everyone to the meeting. He reminded everyone to think about Area 5 achievements to be included in the 2011 annual report.

## **Roll Call**

Quorum was met. Quorum is - 50% plus 1 (8)

## **New Issues**

Jackie Rollins lead the new issues discussion. There are three new issues for review.

- **21808, Toll Free-IRS Employees Rude and Lack Knowledge**  
**Parking Lot – suggestion to put in the Customer Service bucket**
- **21961, Correspondence –Lost/Lack of Attention**  
**Parking Lot – suggestion to put in the Toll Free bucket.**
- **21979, Tax Forms and Pubs: Publication 527, Residential Rental Property (including Rental of Vacation Homes), contains erroneous statement of law**  
**Parking Lot – Forms and Pubs suggestion to put in the bucket**  
Patti Robb said there is no drop dead date to get issues turned in. Preliminary research is done before the issues are reviewed by the Area 5 New Issues subcommittee.

## **TAP Refocus Initiative**

Tom Walker sent everyone an update regarding the new process. It was approved by National Taxpayer Advocate Nina Olson. She indicated she wanted to contact Wage and Investment and Small Business and Self Employed personally to present the Taxpayer Advocacy Panel's proposed project list. We are hoping for an October 15 response date. That would give us about two weeks to get information sent out to all panel members asking for their project preference. Hopefully the IRS will identify other projects to work on as well.

In the meantime, the area committees should continue their monthly calls to discuss outreach and new issues. Most of the project committees are still busy with their projects.

Walker added the IRS plans to have subject experts on site during the Annual meeting to work with us on our new projects.

## **Approve August 2011 Minutes**

The August 18, 2011, minutes were approved as submitted.

## **Office Updates**

Roy Block is attending a TAP Direct Reports meeting today which is why he could not join us on the call.



Rollins asked if the PowerPoint presentation for outreach is being updated. That is a Communications Committee project and Robb has been working on it. Robb said it has been updated with most of the process changes.

Walker added the TAP Member Handbook has been revised and will be reviewed during the next Communications conference call. Once it is finalized, it will be sent to print. Everyone will get a copy at the Annual Meeting.

### **Action Items**

ACTION: Robb will send each member a copy of the updated PowerPoint – **DONE**

ACTION: Robb will send each member a copy of the updated LTA list – **DONE**

ACTION: Robb will check on the status of the three outstanding Area 5 rebuttals – **DONE**

### **Meeting Adjourned**

**Next Conference Call will be Thursday, October 20, 2011, at 11:30 am CT**

**Area 5 Committee  
Meeting Minutes  
August 18, 2011, 11:30 a.m. CT**

**Designated Federal Official**

- Marian Adams                                  Wichita, KS                                  Designated Federal Official

**Committee Members Present**

- Bilancia, Richard                                  Loveland, CO                                  Member
- Donnelly, Ken    Lee's Summit, MO                                  Chair
- Fishman, Annie    Rockwall, TX                                  Member
- FitzGerald, Annette    Branson, MO                                  Member
- Gustafson, Joan    Prescott, AZ                                  Member
- Kalchthaler, Carolyn    Plano, TX                                  Member
- Manuszak, J.T.    Wichita, KS                                  Member
- McPeak-Tolle, Catherine    Plano, TX                                  Member
- Rollins, Jackie    Austin, TX                                  Vice Chair
- Walker, Thomas    Dallas, TX                                  Member

**Committee Member(s) Absent**

- Palmer, George    McLoud, OK                                  Member
- Parrish, Charnia    Albuquerque, NM                                  Member
- Sacarello, Ralph    Pilot Point, TX                                  Member
- Tatum, Sue    Arkadelphia, AR                                  Member

**Guest**

- Kim, John    Honolulu, HI                                  Member

**TAP Staff**

- Block, Roy    Milwaukee, WI                                  Manager
- Robb, Patti    Milwaukee, WI                                  Program Analyst
- Gold, Annie    Milwaukee, WI                                  Secretary

**Welcome / Roll Call / Review Agenda**

Ken Donnelly welcomed everyone to the meeting. He asked everyone to think about Area 5 achievements this year for the annual report and forward them to him by late October. We need input from all members. Donnelly will write the report and send it to Patti Robb.

**Roll Call**

Quorum was met. Quorum is – 50% plus 1 (8)

**TAP Refocus Initiative**



Tom Walker talked about the TAP refocus. He wanted to ensure all members are updated as to what decisions were made at the Joint Committee face-to-face meeting in July. He prepared a PowerPoint presentation and it was sent as a pre-read. He said he wants to give a 100 percent consistent message to all members.

National Taxpayer Advocate Nina Olson joined the Joint Committee meeting via a conference call for about an hour. She shared her vision and new TAP structure.

Olson said the downsizing of TAP is based on budget. She wants to align members with the Local Taxpayer Advocates (LTA) in each state. If a state has multiple LTAs, the members will each coordinate with the zip codes assigned to their respective LTA. If there is only one LTA in a state, the member will be covering the whole state. The panel will downsize through natural attrition. TAP will be down to 84 members in 2012 and ultimately down to 74 members in 2013. Members will be expected to partner closely with their LTA. This will all begin this coming December. Every state will have at least one member, as will Washington, D.C., and Puerto Rico.

TAP members will be asked which issue project they want to work on just like they have in prior years. In essence, there will be no area committees.

Outreach will be steered by the project committees. Issue screening will be done by a TAP-wide screening committee. This will ensure consistency. Each project committee will nominate a member to be on the screening committee. They will screen every issue coming into TAP. The staff will assign the initial category and sub category to each issue. The screening committee will review the assigned category and reassign or drop as appropriate.

Each project committee will also elect a chair. The chairs will sit on Joint Committee.

The Joint Committee will review and prioritize the buckets at their yearly face-to-face meeting. If a theme is a top priority for TAP it will be shared with Internal Revenue Service (IRS). If IRS says they will not support an issue, we will ask them why. Once projects are identified, the information will be sent out for the members to decide which project they would like to work.

The Joint Committee screened all the issues in the parking lot during the July meeting. They were all placed in a bucket and the priorities were shared with the IRS. We are waiting for their priority list. Once they are received, we will merge our lists.

The above described process will avoid duplication of issues and will also narrow the scope.

Six buckets were identified:

1. Toll free
2. Third party return checkbox – 1040 business
3. Tax Forms and Publications
4. Notices
5. E-file
6. Return processing

These projects have been turned into the IRS and are awaiting their approval.

Quality review will be an ad hoc committee and the Communications Committee will also be an ad hoc committee.

Once again, the project committee will coordinate outreach. The vice chairs will be the coordinator for the committee members. They will help identify outreach and will be the mentor. TAP needs to be very strong in the outreach arena. The TAP vice chair will be the overall outreach leader for all of TAP.

By eliminating area committees, project committees can look at higher level issues. This will be more effective, efficient, and will avoid duplication of issues. TAP can provide more value by operating this way.

### **Approve July 2011 Minutes**

The July 2011 minutes were approved as submitted.

### **Designated Federal Official**

Marian Adams said there is no new information to report.

### **New Issues**

There were no new issues this month.

### **Elevated to IRS by Joint Committee**

#### **19264- Specific Payment Penalty Language in Form 1040 Instructions (Rollins, lead, McPeak)**

The recommendation was approved for elevation to the IRS by the Joint Committee.

### **Office updates (Block)**

The staff has been working on identifying various avenues for outreach. Outreaches do include things other than just speeches. We will be focus on leading members to look at other directions.

A list of parking lot issues was shared last month for category identification. You were asked to look at them and give us your feedback. From the responses received, it seems that a multitude of issues fell into the communication area. Out of the 17 issues in the parking lot, we could have come up with two or three buckets.

Walker added the buckets with the highest number of issues were picked to be worked. This may change from year to year. The project could last a year or it could only last three months.



Block said everyone has done a great job doing outreach. This committee has done a great job and we are going to be just as good at the new process as we were before.

Thanks to everyone their hard work.

**Meeting Adjourned**

**Next Conference Call will be Thursday, September 15, 2011, at 11:30 am CT**





Roy Block said his role at the Joint Committee meeting is to present a lesson on outreach responsibilities. We did identify the fact that the membership is doing a pretty good job at outreach. Approximately 700 issues were screened by the TAP Area committees and 124 issues elevated to the Internal Revenue Service (IRS).

New issues should still be submitted to the staff. They will determine in which bucket(s) the issue will be placed.

Jackie Rollins identified a new issue regarding a taxpayer bank account being levied. The taxpayers got a levy notification from the bank -- not from the IRS. The bank received the notification from IRS on the 11<sup>th</sup> but the date on the levy was June 20<sup>th</sup>. This is an issue where the levy went out to the bank early and seems to be a systemic problem.

**ACTION: Rollins will do an issue summary and submit to Robb.**

### **Roll Call**

Quorum was met.

Quorum - 50% plus 1

### **Approve June 2011 Minutes**

The June 21 minutes were approved as submitted.

### **Designated Federal Official**

Marian Adams said there is not much to report; the inventory in her office is still quite high.

### **Active Issues**

- **19279, Critical Letters – Restricted Delivery to all Officers of Corp (Donnelly)**

This issue went to the Joint Committee twice but was not approved for elevation either time. Donnelly said he will review the issues and go at it from a different angle. He will reintroduce this issue again later.

**DROP**

### **New Issues**

**Subcommittee: (Rollins, lead, Tatum, Manuszak, Walker, and FitzGerald)**

- **21233, Amended Returns 1040X – Processing Time Too Long**

This is outside the scope of TAP. The processing time on amended returns is long due to staffing limitations.

**DROP (but ensure the taxpayer gets a response from TAP)**

**Block presented a scenario and asked for a side bar discussion on Form 1040 X, Amended U.S. Individual Income Tax Return:**

This relates to a past issue regarding amended returns. The IRS views amended returns as secondary work, not primary work. A taxpayer will come into the Taxpayer Assistance Center with information that causes the need for an amended return to be submitted. There are 450 employees on staff for amended returns processing at the IRS. Their wages are approximately \$20 per hour which relates to taxpayer funding of about \$18 million per

year. The employees who work in the Campus Center indicate almost 90 percent of amended returns are filed before June 1 each year. Would the public benefit more if taxpayers waited until they had received all of their documents prior to filing their original return? Should the taxpayer be subjected to a user fee or should the Government continue supporting the current process?

Richard Bilancia stated a taxpayer had forgotten about a W-2, *Wage and Tax Statement*, with income of \$50 but there was nothing withheld. They had already filed their return when they received the W-2. This was an honest error and should be reported but was not to abuse the system. Catherine McPeak asked if these types of returns were coming from the taxpayer or practitioners. Block said they came from both.

### **21427, Toll Free Practitioner Priority Hotline-Lacks Service**

Out of TAP Scope

**PARKING LOT**

### **21475, Forms & Pubs – Survey test publications**

**PARKING LOT**

However, publications are currently surveyed by “civilian” focus groups.

### **Sent to Joint committee – on July Agenda**

**19764, Specific Payment Penalty Language in form 1040 Instructions** (Rollins, lead, McPeak)

**The issue will be reviewed by the Joint Committee at the face-to-face meeting next week.**

### **Office Update**

Block said the staff has been busy providing support for the upcoming Joint Committee meeting in Seattle. Robb and Ellen Smiley identified the issues in their respective parking lots and each worked to place them in like kind categories. They then switched and did the same with issues in each others Area. After note comparing, 19 were like-kind issues. This really helped us understand the new direction and was quite beneficial. Everyone should take a look at all the issues in the Area 5 parking lot and ask yourselves what is the underlying issue; then group them in like-kind categories. When an issue comes into the office there is a primary and secondary category list to help identify them. The staff will need training so they place the issues in the correct category.

**Homework assignment for all Area 5 members:** Look at the issues in the parking lot (Included with the pre-read sent out for this meeting), read them and categorize them in like kind categories. We will discuss your recommendations during the August 18 conference call.

### **Outreach**

The monthly outreach report was sent out in the preread materials for this meeting.



Block said about 98 percent of the current 2010 membership is participating in outreach in some form or another. Outreach is more than just speeches, a distribution via email, or just standing in front of people.

Richard Bilancia stated he met with an employee of one of the Colorado Senators. He will have more to report next month.

Jackie Rollins said the Local Taxpayer Advocate (LTA) office in Texas contacted her to accompany them on several Congressional visits.

Charnia Parrish added she has been working with her LTA as well.

George Palmer said he has been quite busy doing outreaches. He went to a meeting with the staff of Thomas Coburn, U. S. State Senator. They have a link to [improveirs.org](http://improveirs.org) on their website. He also met with one person who had attended a meeting in Arkadelphia, AR, with Sue Tatum.

Block added the biggest source of issues comes from panel members. Of the 126 issues elevated, 49 came from panel membership and 23 from practitioner members.

### **Meeting Adjourned**

### **Next Meeting**

**Next conference call will be Thursday, August 18, 2011, at 11:30 a.m. CT**

**Area 5 Committee  
Meeting Minutes  
June 16, 2011, 11:30 a.m. CT**

**Designated Federal Official**

- Marian Adams                                      Wichita, KS                                      Designated Federal Official

**Committee Members Present**

- Donnelly, Ken                                      Lee's Summit, MO                                      Chair
- Fishman, Annie                                      Rockwall, TX                                      Member
- FitzGerald, Annette                                      Branson, MO                                      Member
- Gustafson, Joan                                      Prescott, AZ                                      Member
- Kalchthaler, Carolyn                                      Plano, TX                                      Member
- McPeak-Tolle, Catherine                                      Plano, TX                                      Member
- Palmer, George                                      McLoud, OK                                      Member
- Parrish, Charnia                                      Albuquerque, NM                                      Member
- Rollins, Jackie                                      Austin, TX                                      Vice Chair
- Sacarello, Ralph                                      Pilot Point, TX                                      Member
- Tatum, Sue                                      Arkadelphia, AR                                      Member
- Walker, Thomas                                      Dallas, TX                                      Member

**Committee Member(s) Absent**

- Bilancia, Richard                                      Loveland, CO                                      Member
- Manuszak, J.T.                                      Wichita, KS                                      Member

**Public**

- Morris, Pete                                      Austin, TX
- Tuchi, Ben                                      Tucson, AZ

**TAP Staff**

- Block, Roy                                      Milwaukee, WI                                      Manager
- Robb, Patti                                      Milwaukee, WI                                      Program Analyst
- Smiley, Ellen                                      Milwaukee, WI                                      Program Analyst
- Gold, Annie                                      Milwaukee, WI                                      Secretary

**Welcome / Roll Call / Review Agenda**

Ken Donnelly welcomed everyone to the meeting. Since we did not have quorum during the May meeting, we still need to approve the May minutes.

**Roll Call**

Quorum met. Quorum – 50% plus 1.

**Approve April/May 2011 Minutes**

Both April and May minutes were approved as submitted.

### **Designated Federal Official**

Marian Adams said the inventory in her office is staying about the same. There really aren't any new issues or significant updates to report. The case advocates have over 90 cases each and are very busy.

### **Public Input**

Both members of the public on the call are future panel members. They will be brought on board officially on December 1, 2011. They said they were very interested in listening to learn more about processes and TAP itself.

### **Active Issues**

#### **19279, Critical Letters – Restricted Delivery to all Officers of Corp (Donnelly)**

The issue is still being worked. An overview was provided for the benefit of the future panel members. Information was posted on the discussion page on TAPSpace and a scenario was also posted on the TAP Facebook page as well, asking for input. Donnelly will review the responses to determine the next step. A final decision will be provided during the July conference call - to drop the issue or elevate it from a different perspective.

#### **19740, Add Checkbox to Form 1040 to Receive Tax Packages (Fishman, lead, McPeak, Rollins)**

Annie Fishman said this issue was sent to the Joint Committee for approval but was returned for more information. However, once the subcommittee discussed their options a decision was made to drop the issue. The taxpayer can still get forms through the mail. They just have to call the IRS and request the forms be mailed. There is also an option to order forms online.

**DROP**

### **New Issues**

Subcommittee: (Rollins, lead, Tatum, Manuszak, Walker, FitzGerald)

Donnelly explained the New Issue process to Pete Morris and Ben Tuchi.

#### **20901, Acknowledgement of Response of audit by IRS Delayed is Unreasonable**

**DROP**

#### **20902, Tanning Tax of 10% - IRS should be sent only 9%**

**DROP**

### **20903, Increase PATS Testing to Avoid IRS Incorrectly Calculating Income Tax**

This issue suggested the IRS needs to conduct better testing before using new processing programs. Block said this is a bigger problem from both the internal and external sides. The problem is IRS is not ready to process tax returns at the beginning of the tax year due to last minute law changes. This puts the IRS in an uncomfortable position. Adams added there is a problem processing the first time home buyers credit. One of the problems is the taxpayer doesn't provide adequate documentation to properly prepare their return.

**PARKING LOT**

### **20936, Tax Forms and Publications-Publication 550**

**Jackie Rollins offered to do a "test" with the information from this issue. She will provide her feedback during the July conference call.**

**PARKING LOT**

### **Currently in Joint Committee Quality Review**

#### **19764, Specific Payment Penalty Language in Form 1040 Instructions**

This issue already went to the Area 5 internal quality review subcommittee and was just submitted to Joint Committee quality review.

### **Office Update**

Block said we conducted and completed interviews for alternates for Area 5 members, and there are some great applicants. We are raising a few alternates to the panel this year – in fact Pete Morris and Ben Tuchi were alternates in Texas and Arizona respectively and are now being raised. We will be losing Joan Gustafson from Arizona, Zak Manuszak from Kansas, Ralph Sacarello and Tom Walker from Texas. We are also looking for an alternate for Oklahoma.

Tom Walker added the annual meeting will be December 5 – 8, 2011. It will begin at 1 pm on Monday, go all day Tuesday and Wednesday, and will end at Noon on Thursday. Cutting a half day from the meeting is a cost saving measure. New member orientation is on Monday and the rest of the members start on Tuesday morning.

### **Outreach**

Walker said he had the opportunity to speak about TAP while he was at a TAS presentation. Rollins added she has been receiving invitations from software vendors to attend free seminars where she could speak about TAP.

Analyst Patti Robb will be attending the Dallas Tax Forum along with Richard Bilancia, Sue Tatum and Annie Fishman.

### **Meeting Adjourned**

### **Next Meeting**

**Next conference call will be Thursday, July 21, 2011, at 11:30 a.m. CT.**



### **Designated Federal Official**

Marian Adams said her office has seen an increase in the adoption credit and identity theft cases. It appears taxpayers are forgetting to attach verification documents when claiming the adoption credit.

There is an indicator attached to the entity account [on Internal Revenue Service (IRS) computers] so when a taxpayer files a return, the system will see the “identity theft indicator” for processing guidance. If the return was an electronic return, IRS would ask taxpayer to send in original documents with the return to support the information on the return such as W-2, *Wage and Tax Statement*, verification, etc.

### **Public Input**

None

### **Active Issues**

#### **19279, Critical Letters – Restricted Delivery to all Officers of Corp (Donnelly)**

Roy Block stated the issue was posted on Facebook and the TAPSpace discussion page requesting comments and additional information from panel members and the public. The results will be shared during the Area 5 June conference call.

- **19740, Add Checkbox to Form 1040 to Receive Tax Packages (Fishman, lead, McPeak, Rollins)**

The recommendation is on the May 26 Joint Committee agenda.

- **19764, Specific Payment Penalty Language in form 1040 Instructions (Rollins, lead, McPeak)**

The draft recommendation was reviewed. Rollins will make some changes and it will be forwarded to the internal quality review subcommittee. Tom Walker said the data can be replicated elsewhere. Rollins recommended it go in the 1040 instructions. The information needs to be in print for taxpayers to view.

Richard Bilancia stated knowing how quickly the website can be updated, the focus should be placed on IRS.gov not the paper instructions to be cited. Rollins added there is no direction to go to Tele-tax for instructions. Tele-tax says the information is available on IRS.gov and gives a telephone number.

### **New Issues**

[Subcommittee: \(Rollins, lead, Tatum, Manuszak, Walker, FitzGerald\)](#)

#### **20477, EIC Fraud**

**Parking Lot**

#### **20662, Paper for Tax Forms is Low Quality**

**DROP**



**20666, Form 6781, *Gains and Losses from Section 1256 Contracts and Straddles*, Not a Logical Format**

**DROP**

**20667, 1099 SSA/Social Security & IRS Don't Work Together**

**DROP**

**20673, Change Tax Publication Display on Website**

This is a technology issue but not one the IRS needs to address. It is readable in single column format.

**DROP**

**20674, Tax Deduction Should Include Ergonomic Computer Equipment**

**Legislative, DROP**

**20678, Form 1065, Schedule K-1 Instructions Vague on Disposal of Public Traded Partnership (PTP)**

**DROP**

**20681, FTHBC Return Filing Delayed – System Failure**

**PARKING LOT**

**20765, IRS Website Reading Format of Forms/Pubs is Difficult**

**DROP**

**20766, Form 8889, *Health Savings Accounts*, Instructions Incomprehensible**

**DROP**

**20771, E-Services and Form 2848, *Power of Attorney and Declaration of Representative***

Rollins said instruction for the taxpayer using the system is backwards. The Stakeholder Liaison (S/L) thinks this is a good issue. We want to know why the paper form and the form on e-services are different.

**PARKING LOT**

### **Office Update**

Block stated the Communication Committee had their face-to-face meeting last week. He announced his retirement at the end of 2011.

The TAP managers reviewed the recruitment applications last week in Washington, D.C. The Area 5 interviews are scheduled for June 6-7, 2011.

Remember the Dallas Tax Forum is July 26-28. We are looking for volunteers to work the booth. Please let Robb know if you will be available to attend.



**Meeting Adjourned**

**Next Conference Call will be Thursday, June 16, 2011, at 11:30 am CT**



**Area 5 Committee  
Meeting Minutes  
April 21, 2011, 11:30 a.m. CT**

**Designated Federal Official**

- Marian Adams                      Wichita, KS                      Designated Federal Official

**Committee Members Present**

- Bilancia, Richard                      Loveland, CO                      Member
- Donnelly, Ken                      Lee's Summit, MO                      Chair
- Fishman, Annie                      Rockwall, TX                      Member
- Fitzgerald, Annette                      Branson, MO                      Member
- Gustafson, Joan                      Prescott, AZ                      Member
- Kalchthaler, Carolyn                      Plano, TX                      Member
- Manuszak, J.T.                      Wichita, KS                      Member
- Palmer, George                      McLoud, OK                      Member
- Parrish, Charnia                      Albuquerque, NM                      Member
- Rollins, Jackie                      Austin, TX                      Vice Chair
- Tatum, Sue                      Arkadelphia, AR                      Member
- Walker, Thomas                      Dallas, TX                      Member

**Committee Member(s) Absent**

- McPeak, Catherine                      Plano, TX                      Member
- Sacrello, Ralph                      Pilot Point, TX                      Member

**Guest:**

John Kim    Tap Vice-Chair  
Peggy Gwynn    LTA Kansas City

**TAP Staff**

- Block, Roy    Milwaukee, WI                      Manager
- Robb, Patti    Milwaukee, WI                      Program Analyst
- Gold, Annie    Milwaukee, WI                      Secretary

**Welcome / Roll Call / Review Agenda**

Ken Donnelly welcomed everyone to the Area 5 April meeting.

**Roll Call**

Quorum met. Quorum is 50 percent plus 1

**Approve March 2011 Minutes**

Consensus to approve March 17, 2011, minutes as submitted.

### **Designated Federal Official**

Marian Adams said there is nothing new to report. The office is currently busy with Examination and Collection cases after a very busy filing season.

### **Discussion on the New Direction/Refocus of TAP**

Tom Walker shared his thoughts, what he thinks is going to happen – but it is still a work in progress.

Process wise, issues come in via different vehicles and get entered into the TAP database. Each area will have a new issue screening call to weed out issues beyond the scope of TAP. If the issue is workable, it will be put in the parking lot. The Joint Committee (JC) will define predefined buckets and the issues will go into these various buckets - Area members will determine which bucket. Feasibly, an issue could fit into a couple different buckets. There will also be issues that don't fit into a predefined bucket. They will go into an "other" bucket and will be looked at by the JC each month to see if it is a new trend. The JC will review the buckets and prioritize where TAP should focus their efforts. The quantity of a reoccurring issue may be a determining factor and the urgency will be looked at as well. The JC would like to see 8 to 10 different buckets.

This whole process will take a little time. We will have to prioritize the issues. The issues will be discussed with the Internal Revenue Service (IRS) for concurrence. IRS will assign subject matter experts (SME), program owners (PO), and TAP management and staff will also be assigned.

Area committees will focus on outreach to try to touch as many taxpayers as they can and to start gathering issues.

Each tap member will be assigned to at least two project committees – one of which will be identified by the IRS; the other will be from one of the newly identified buckets. The member will not be limited strictly to two projects, but may have as many as three in the course of the year depending on the scope of the issues in the buckets.

The bucket committees may be assigned by area versus across the United States as the area members have already traditionally built relationships. Area assignment would probably help in the way of continuity, and it would also be easier to coordinate meetings with the time zones.

The IRS project committees will be assigned as usual.

Two big benefits of the new TAP direction would be:

- 1) it avoids sending duplicate issues to the IRS.
- 2) it would get the IRS involved at the onset. That gives us a better solution and gives us a much better chance of implementation and acceptance by the IRS.

We will still have the capacity to relay all the issues we see to the IRS so they know the type of issues coming in even though we drop them and don't put them into a specific bucket.

We think there will be an assigned project for each area, but the bucket issues still need to be selected.

Project committees will continue working as usual. The JC will look at the issues and buckets and they will be assigned in 2012.

John Kim added to keep in mind this is still really fluid and we are still brainstorming as to how it will work out. Nothing is in concrete yet as we are still in the thought stages.

If an issue is extremely important but unique, it can be entered into the SAMS database to be worked by Systemic Advocacy.

Since we are working so closely with the IRS, we can reach out to the IRS informally and talk to them with any concerns.

### Active Issues

- **19279, Critical Letters – Restricted Delivery to all Officers of Corp (Donnelly)** Ken Donnelly said he beefed up some of barriers as suggested. He has been working closely with Kansas City Local Taxpayer Advocate Peggy Gwynn on this issue. Consensus to elevate to the JC again.  
**Send to JC for April agenda**
- **19583, Pub 17 – Line Numbers and Forms 1040/1040A (Manuszak, lead, Tatum, Parrish, Rollins)**  
After doing further research, the subcommittee recommended this issue be dropped. Consensus.  
**DROP**
- **19740, Add Checkbox to Form 1040 to Receive Tax Packages (Fishman, lead, McPeak)**  
The draft recommendation has already gone through internal quality review. A few more grammatical changes were recommended. Consensus to send to JC Quality Review subcommittee.  
**Send to JC quality review subcommittee**
- **19764, Specific Payment Penalty Language in form 1040 Instructions**  
Will be addressed next month.

### New Issues

**New Issue Subcommittee:** Rollins, lead, Tatum, Manuszak, Walker, FitzGerald

- **20038**, Website: IRS.com versus IRS.gov

Nothing can be done about someone else using IRS.com as the IRS did not purchase that domain

**DROP**

- **20088**, Form 2848, Power of Attorney (POA) and E-services

This sounds like practitioner confusion.

**DROP**

- **20092**, Form 8879 and Electronic Signature

Faxed signatures are authorized and recognized.

**DROP**

- **20119, Form 1040 Instruction and Child Social Security Benefit – Is it Taxable?**

This issue could use clarification, especially in the instruction book.

**PARKING LOT**

- **20129, Front Line Employee Failure to Resolve Tax Issue**

Employees should be empowered to take necessary actions.

**PARKING LOT**

- **20307, Social Security Numbers Cannot be Truncated on 2011 Information**

The IRS has extended the pilot program for truncating social security numbers.

**DROP**

- **20316, Form 1040EZ – Add a Line for IRA Deductions**

If you keep adding things to the Form 1040EZ, it stops being EZ.

**DROP**

- **20403, Electronic Filing (ERS) and Form 5405 FTHBC**

This issue is similar to an issue already being worked by Area 4.

**PARKING LOT**

### Rebuttals

- **17982, E-Services Electronic Account Resolution** ([Rollins](#))

Rollins rewrote the rebuttal and added an exhibit. Everyone should review the rebuttal and if you cannot give it a thumbs up, let Robb know by COB Friday, April 22, 2011.

- **17443, Enhancement of Form 1120 Instructions to Include HOA**

Josefina Villarreal wrote the original recommendation and felt very strongly that she wanted to write a rebuttal. Rebuttal submitted to IRS on April 5, 2011.

### Sent to Joint Committee on their March Agenda

- **19035, Change Address on IRS.gov Website** (Bilancia, lead, Donnelly, Gustafson, Manuszak)

Bilancia will join the Joint Committee call to present this issue. If he is unable to attend, Donnelly or Walker will make the presentation.

### **Office Update**

Block announced SATO travel has a new telephone number effective immediately. If travel questions or concerns should arise while you are in travel status, the new number is 1-866-671-2253. You would then need to select option #3. However, Annie Gold should be your first choice. If you cannot get in touch with her, then you should call SATO directly.

Volunteers are needed to help interview potential TAP members for Area 5. The other two member of the team are Robb and Otis Simpson, Program Analyst in Washington, DC.

Donnelly, Tatum, Walker, Bilancia, and Manuszak volunteered. DFO Marian Adams also volunteered. The interviews will be take place on the week of June 6.

### **Meeting Adjourned**

**Next Conference Call will be Thursday, May 19, 2011, at 11:30 am CT**



**Area 5 Committee  
Meeting Minutes  
March 17, 2011, 11:30 a.m. CT**

**Designated Federal Official**

- Marian Adams                      Wichita, KS                      Designated Federal Official

**Committee Members Present**

- Bilancia, Richard                      Loveland, CO                      Member
- Donnelly, Ken                      Lee's Summit, MO                      Chair
- Fishman, Annie                      Rockwall, TX                      Member
- Fitzgerald, Annette                      Branson, MO                      Member
- Kalchthaler, Carolyn                      Plano, TX                      Member
- Manuszak, J.T.                      Wichita, KS                      Member
- McPeak-Tolle, Catherine                      Plano, TX                      Member
- Palmer, George                      McLoud, OK                      Member
- Parrish, Charnia                      Albuquerque, NM                      Member
- Rollins, Jackie                      Austin, TX                      Vice Chair
- Sacarello, Ralph                      Pilot Point, TX                      Member
- Tatum, Sue                      Arkadelphia, AR                      Member
- Walker, Thomas                      Dallas, TX                      Member

**Committee Member(s) Absent**

- Gustafson, Joan                      Prescott, AZ                      Member

**TAP Staff**

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

**Welcome / Roll Call / Review Agenda**

Ken Donnelly welcomed everyone to the March meeting. We have quite a few issues to cover.

**Roll Call**

Quorum met.

**Approve January 2011 Minutes**

Consensus to approve February 17, 2011, minutes as submitted.



### **Designated Federal Official**

Marian Adams said she had no new information to report. We are continuing with the normal process during the filing season. Roy Block said the Area 4 committee is working on the first time homebuyer credit and will be elevating a recommendation asking the Internal Revenue Service (IRS) to stop placing electronically filed returns into a holding area. Adams acknowledged that more than 90,000 returns are already in the Error Resolution System (ERS) program.

### **Active Issues**

- **18222, Include Coverage for ITINS in Form 5405, FTHBC**  
(Rollins, lead, Kalchthaler)

The subcommittee recommended dropping this issue. Consensus.

**DROP**

- **19035, Ability to Change Address on IRS.gov Website**  
(Bilancia, lead, Donnelly, Gustafson, Manuszak)

Richard Bilancia informed the committee they have completed their draft recommendation. Tom Walker asked if there were any barriers to this recommendation. Bilancia replied the only barrier is something the Government Accounting Office (GAO) commented on years ago. We were unable to find any research relative to the GAO findings. The IRS already has the ability for taxpayers to make address changes on their website if a paper refund has been returned to the IRS; so that information from *Where is My Refund?* was added to the in the recommendation. Jackie Rollins suggested adding why identity theft should not be a barrier or concern. Rich will add the identity theft information and forward to Robb

- **19140, Notice of Deficiency-Offsets-Petition Tax Courts**  
(Sacarello, lead, FitzGerald)

Ralph Sacarello stated after careful analysis and consideration, the subcommittee recommends dropping this issue. The IRS is changing their procedures. Consensus.

**DROP**

### **19279, Critical Letters – Restricted Delivery to all Officers of Corp (Donnelly)**

Ken Donnelly presented this issue to the Joint Committee during the February 24 meeting. The Joint committee asked him to readdress the barriers.

Donnelly will rewrite the benefits and barriers portion and added the revenue officer (RO) he is in touch with supports this recommendation. He will contact the RO to see if he can obtain a letter of support to attach. He will try to quantify the time spent working the issue versus sending a certified letter to an officer of the Corporation.

Ralph Sacarello said the critical letter goes to the registered agent. Block added it is the final letter that needs to be signed for. This is assuming the company has a registered agent; smaller companies usually handle this on their own.

Additional research was added to this item in the form of the Instructions for the Form SS-4, *Application for Employer Identification Number*. Line 7a asks for the Name of the responsible party and line 7b asks for their SSN, ITIN, or EIN. It could be possible for IRS to program their

computer to draw from the SS-4 applications the responsibility person designated on the business set-up application for all 4<sup>th</sup> notices issued to the business by IRS.

### New Issues

Subcommittee: Rollins, lead, Tatum, Manuszak, Walker, FitzGerald)

- 19541, Return Processing/IDRS Indicator and Prisoners

**Consensus to DROP**

- 19571, W-4

**Consensus to DROP**

- 19582, Pub 17 – Line Numbers Referenced Not Enough Info

Closed and combined with issue 19583

- 19583, Pub 17 – Does Not Include Forms 1040 to 1040A

**WORK** - (Manuszak, lead, Tatum, Parrish, Rollins)

- 19607, EITC Being Paid to Parent and Grandparent/IRS Needs to Check Paper Returns against E-file Returns

**Consensus to DROP** - EITC Project Committee is working on this issue

- 19628, Address Change for Non Filers not in IRS Systems another Taxpayer Receiving Notices not belonging to them

**Consensus to DROP**

- 19701, Forms-Firefox Browser Incompatible w/IRS Website

**Consensus to DROP**

- 19706, Payments-Statements Include Balance Due & Breakdown

**Consensus to DROP**

- 19740, Forms & Pubs-Add 1040 checkbox to request forms

The recommendation would be a temporary fix as eventually, everyone will be computer savvy and will not need the packages.

**WORK** - (Fishman, lead, Rollins, FitzGerald)

- 19764, Instruction Book for Form 1040 & Bad Penalty Payment Language

Robb shared the penalty language found on the IRS Intranet.

**WORK** - (Rollins, lead, McPeak-Tolle)

- 19795, Home Buyer credit-Military Home Overseas or Not

**Consensus to DROP**

- 19803, 1099s Should be Scan able

**Consensus to DROP** (Area 7 elevated this issue in October 2009 and it was accepted by the IRS. Monitor status.

- **19884, Standard Fees for Tax Preparation Fees**

**Consensus to DROP**

- **19888, Display Pub & Instr pages Side by Side on Website**

**Consensus to DROP**

- **19897, Delay in Forms Production**

**Consensus to DROP**

- **19923, Pub 4895 Not Available yet Referred to in Pub 17**

**Consensus to DROP**

- **19932, 1040 Form for 2010 Instructions Worksheet Doesn't Round Off**

**Consensus to DROP**

- **19956, Do Not Subject Taxpayers to E-File Fees**

**Consensus to DROP**

- **19972, IRS Receiving Certified Mail – Signature Required?**

**Consensus to DROP**

- **19985, Form 1116, Foreign Tax Credit-Update Instructions**

Original issue 509-4805 made this recommendation. It was rejected by the IRS but since has been implemented. Database will be updated to reflect accepted.

**Consensus to DROP**

- **16737, Do not List SSNs on Notice of Levy**

**Consensus to DROP**

### Rebuttals

- **17982, E-Services Electronic Account Resolution**

(Rollins)

**Action: Draft rebuttal will be sent to Robb the first week in April.**

### Responses Received from IRS

**19183- Availability of Forms 1099 & 1098 for Businesses via E-Services**

**Accepted by IRS**

**17443, Guidance for Filing 1120 for HOA**

**Rejected by IRS. Josefina Villarreal (author) will write a rebuttal.**

**Sent to Joint Committee for March Agenda**

- **18628, Rewrite Letter 1085**  
(Kalchthaler, lead, Rollins)

**Office Update**

Block said TAP has the mentoring program and reminded them he is available at all times. His number is on the Area 5 roster. Members are urged to call if they have any questions and or concerns.

**Outreach**

Tom Walker announced he had a call with National Taxpayer Advocate Nina Olson and TAP Director Shawn Collins earlier this week. One of the decisions to come from this call is the Area face-to-face meetings will not happen this year due to budget concerns. The Tax Forums will be held as scheduled; however panel members who are located in the host city are encouraged to volunteer for this outreach event to avoid additional costs. Area 5 has a Tax Forum located in Dallas this year on July 26-28. The budget will allow for one local member and one TAP staff to attend.

**Meeting Adjourned**

**Next Conference Call will be Thursday, April 21, 2011, at 11:30 am CT**

**Area 5 Committee  
Meeting Minutes  
February 17, 2011, 11:00 a.m. CT**

**Designated Federal Official**

- Marian Adams                                      Wichita, KS                                      Designated Federal Official

**Committee Members Present**

- Bilancia, Richard                                      Loveland, CO                                      Member
- Donnelly, Ken                                      Lee's Summit, MO                                      Chair
- Fishman, Annie                                      Rockwall, TX                                      Member
- Fitzgerald, Annette                                      Branson, MO                                      Member
- Gustafson, Joan                                      Prescott, AZ                                      Member
- Kalchthaler, Carolyn                                      Plano, TX                                      Member
- Manuszak, J.T.                                      Wichita, KS                                      Member
- McPeak-Tolle, Catherine                                      Plano, TX                                      Member
- Palmer, George                                      McLoud, OK                                      Member
- Parrish, Charnia                                      Albuquerque, NM                                      Member
- Rollins, Jackie                                      Austin, TX                                      Vice Chair
- Sacarello, Ralph                                      Pilot Point, TX                                      Member
- Tatum, Sue                                      Arkadelphia, AR                                      Member
- Walker, Thomas                                      Dallas, 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                                      Program Analyst
- Gold, Annie                                      Milwaukee, WI                                      Secretary

**Welcome / Roll Call / Review Agenda (Donnelly)**

Ken Donnelly welcomed everyone to the February meeting.

**Roll Call (Gold)**

Quorum met.

**Approve January 2011 Minutes**

Consensus to approve January 11, 2011, minutes as submitted.

### **Designated Federal Official (Adams)**

Marian Adams said all Taxpayer Advocate Service Local Taxpayer Advocates (LTA) were in Washington, D.C. to deliver the Taxpayer Advocate 2010 Annual Report to their Congressional offices.

### **Active Issues**

#### **16958- Publication 901 Norway Treaty**

This issue was added to the agenda. Annie Fishman wrote a rebuttal requesting the Internal Revenue Service reconsider the TAP recommendation. The Committee came to consensus to send it forward after Robb gets feedback from the IRS employee mentioned in the rebuttal.

#### **18222- Include Coverage for ITINS in Form 5405, FTHBC (Rollins, lead, Kalchthaler)**

The sub-committee will have a draft recommendation by the end of February.

#### **18628- Rewrite Letter 1085 (Kalchthaler, lead, Rollins)**

The draft recommendation was approved and will go through the Area 5 internal quality review before being sent to the Joint Committee quality review subcommittee.

#### **18853- 1040A and 1040EZ Instructions on IRS.gov (Tatum, lead, Bilancia)**

IRS has over 650 audible forms available online so this really is not an issue. Since the forms are already available the recommendation from the subcommittee to is to.

**DROP**

#### **19035 – Ability to Change Address on IRS.gov Website (Bilancia, lead, Donnelly, Gustafson, Manuszak)**

The subcommittee met to discuss the issue. Bilancia stated private industry already has tools in place for use in the public domain, so the sub-committee will be drafting a recommendation to discuss during the March conference call.

#### **19140- Notice of Deficiency-Offsets-Petition Tax Courts (Sacarello, lead, FitzGerald)**

The subcommittee is still doing research. We are dealing with tax attorney in private practice that deals with these issues to see if rules apply to a corporation as well as individuals. The issue will be discussed during the March conference call.

#### **19280- Change Search Query for Hyphenated Forms on IRS.gov (Bilancia, lead, McPeak-Tolle)**

The subcommittee determined this really is not an issue.

**DROP**

#### **19297- 1040 Family Disclosure Information (McPeak-Tolle, Palmer)**

The subcommittee reviewed the disclosure rules on page 97 of the Form 1040 Instructions. The rules do not specifically say that IRS employees are not allowed to share tax information to parents of children over the age of 18 years. The TAP office conducted a survey of the toll free line to see what procedures are being followed. Any taxpayer who

calls the IRS toll free line to inquire about the status of a refund goes to a totally automated system. Based on these observations, the panel members recommend dropping the issue.

**DROP**

### **New Issues**

(Subcommittee: Rollins, lead, Tatum, Manuszak, Walker, FitzGerald)

The subcommittee met and discussed the new issues. They looked at a total of eight new issues this month.

#### 19525- Federal Tax Withholding percentage from SSA

Rollins stated the person who submitted the information may have confused the SSI with SSA. Maybe the taxpayer doesn't know they can have withholding from Social Security.

**DROP**

However, the committee discussed recommending the IRS add a "TIP" in the Form 1040 Instructions: If you received any government payments for unemployment compensation and certain federal government payments, you may submit a Form W-4V, *Voluntary Withholding Request*, to your payer. This will be added to the database as a new issue.

#### 19501, Letters-Response Time to Begin with Postmark Date

Area 7 elevated a very similar issue in March 2010.

#### 19500, Audits and Tax Law Interpretation

**DROP**

#### 19499, Customer Service – Rude IRS Agent

Assigned to Linda Rivera – Customer Service Issue.

#### 19498, Complicated Tax Laws – Change Law to Have Flat Tax

Legislative.

**DROP**

#### 19497, Prescription for OTC Reimbursement

Legislative.

**DROP**

#### 19496, Customer Service – Six Months to Solve and Inquiry

Robb requested more specific information from submitter. No response.

**DROP**

#### 19492- Notice not Sent for 2 Years on Overpaid Return

This issue was personal to that individual taxpayer. No contact information was provided by the taxpayer so TAP has no way to respond to them. Interest and penalties are

legislative so there is little that the panel can do for this taxpayer. However, Tatum asked for a little more time to do some further research before deciding to drop this issue.

### **Rebuttals**

Tom Walker said the Joint Committee will discuss timeframes for submitting a rebuttal during the next JC call. They should be submitted within 60 days of the IRS response to the elevated issue.

#### 18001, Practitioner Priority Hotline (Rollins)

No rebuttal will be written.

**DROP**

#### 17982, E-Services Electronic Account Resolution (Rollins)

Rollins is still working on this issue and will provide a progress report during our next month's call.

#### 16737, Do not List SSNs on Notice of Levy (Rollins)

This is a work in progress. Will provide more detail during the next call.

#### 17641, Speakerphone (Manuszak)

IRS responded on November 30, 2010. The subcommittee has requested a call with a subject matter expert to discuss. Will report during the March conference call.

#### 18620, Revise RCA for Penalty Abatement (Manuszak)

We will make some necessary corrections and submit the recommendation to Robb.

### **Sent to Joint Committee Quality Review**

#### 19279, Critical Letters – Restricted Delivery to all Officers of Corp (Donnelly)

This issue was sent out on February 2, 2011. It is also on the Joint Committee's agenda for discussion.

### **Office Update** (Block)

TAPSpace is up and running now. If you need help accessing the site, please let us know. All panel members need to sign up and utilize TAPSpace.

When you do an outreach you may be eligible to be reimbursed for your travel. However, we need to do authorization prior to travel so ensure you let us know in advance.

Recruitment will begin on March 14.





### **EITC Awareness Day**

Jackie Rollins said she spent four hours at the EITC Awareness Day in her area and met with three taxpayers. She was able to share some information with the taxpayers about what TAP does.

Annette Fitzgerald attended EITC Awareness Day in Springfield, MO. She shared information about TAP with twenty-eight taxpayers. These outreaches will be in her outreach report.

Donnelly added this was a good meeting. If you need anything or have questions, please contact Patti Robb.

### **Meeting Adjourned**

**Next Conference Call will be Thursday, March 17, 2011, at 11:30 am CT**

**Area 5 Committee  
Meeting Minutes  
January 11, 2011, 11:00 a.m. CT**

**Designated Federal Official**

- Marian Adams                      Wichita, KS                      Designated Federal Official

**Committee Members Present**

- Bilancia, Richard                      Loveland, CO                      Member
- Donnelly, Ken                      Lee's Summit, MO                      Chair
- Fishman, Annie                      Rockwall, TX                      Member
- Gustafson, Joan                      Prescott, AZ                      Member
- Kalchthaler, Carolyn                      Plano, TX                      Member
- McPeak-Tolle, Catherine                      Plano, TX                      Member
- Parrish, Charnia                      Albuquerque, NM                      Member
- Rollins, Jackie                      Austin, TX                      Vice Chair
- Sacarello, Ralph                      Pilot Point, TX                      Member

**Committee Members Absent**

- Fitzgerald, Annette                      Branson, MO                      Member
- Manuszak, J. T.                      Wichita, KS                      Member
- Palmer, George                      McLoud, OK                      Member
- Tatum, Sue                      Arkadelphia, AR                      Member
- Walker, Thomas                      Dallas, 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                      Program Analyst
- Gold, Annie                      Milwaukee, WI                      Secretary

**Welcome / Roll Call / Review Agenda (Donnelly)**

Quorum met.

**Approve December Minutes**

Richard Bilancia noted one change is needed to the December minutes. It should show J. T. Manuszak as one of the subcommittee members for Issue 19035. The minutes were approved by consensus with that change.

### **Designated Federal Official (DFO) Report (Marian Adams)**

Tax law changes enacted by Congress and signed by President Obama in December means some people need to wait until mid- to late February to file their tax returns in order to give the IRS time to reprogram its processing systems. Some of the 2010 tax forms are not even available in the lobby area of the Taxpayer Assistance Centers (TAC).

Roy Block mentioned that he subscribes to Quick Alerts for Tax Professionals. Messages come to him through his email and provides current tax information.

**ACTION ITEM: Block will forward the most recent Quick Alerts message to Area 5 panel members with instructions on how to subscribe to it.**

### **Active Issues**

#### **18222, Include Coverage for ITINS in Form 5405, FTHBC (Rollins)**

The recommendation is still being worked, but will be completed shortly. Once it is written, it will be sent to Patti Robb.

#### **18628, Rewrite Letter 1085 (Kalchthaler)**

Carolyn Kalchthaler noted this may be a procedural change or possibly just an awareness issue. She has been in contact with the program owner and will write this up and send it to Robb.

#### **18784, Educate IRS Employees on SEPP 72(t) Plans (Walker)**

Block spoke about this issue. The web comment indicated the IRS needs to educate their employees regarding periodic payments and penalty on early distributions. Block and Walker went to a blog (web address submitted with the issue) to find out what happened to the taxpayer. The taxpayer had everything he needed if he had just followed the instructions. This is a non issue.

**DROP**

#### **18853, 1040A & 1040EZ Instructions on IRS.gov (Tatum)**

Bilancia spoke for Sue Tatum. Information was found on the IRS website and some instructions and forms are available to be read back to the sight impaired. However, Tatum and Bilancia will continue going through the instructions to see if Form 1040, *U.S. Individual Income Tax Return*, is functional.

#### **18855, Put Definition Table in FTHBC Instructions**

This issue will be revisited at the February meeting.

#### **19035, Change Address on IRS.gov Website (Bilancia)**

This issue was identified from a Government Accounting Office (GAO) report. More research is needed.

**ACTION ITEM: Robb will send the web link to GAO to Bilancia.**

#### **19140, Notice of Deficiency-Offsets-Petition Tax Courts (Sacarello)**

Ralph Sacarello indicated per Code 6402 (a), the IRS has a right to apply an offset to individuals during the 90 days between mailing of a notice of deficiency and the deadline for the taxpayers to petition the Tax Court. Sacarello has not seen if they can do this on the Notice of Deficiency. This may need to be researched as to why they don't do it, as this is something that doesn't occur all the time. Perhaps "Notice of Deficiency" needs to be included in the statement. Annie Fishman will check to see if this particular issue is on the Notices Project Committee's radar.

**ACTION ITEM: Fishman said she would follow up with the Notices Project Committee to see if they plan to look at this issue.**

19279, Critical Letters – Restricted Delivery to all Officers of a Company (Donnelly)

Ken Donnelly said this issue was identified because an individual's company was embezzled by their office manager. The office manager was signing for the registered letters from the IRS but not passing them on to the Officers of the company. If the officers of the company had the letters addressed directly to them regarding payroll taxes due, they could have had better control of the situation and would have found out before all accounts were frozen.

**ACTION ITEM: Panel Members to review the draft recommendation and send comments to Robb by close-of-business Wednesday, January 12, 2011.**

19280, Change Search Query for Hyphenated Forms on IRS.gov (Bilancia)

Issue is still being researched.

19297, 1040 Family Disclosure Information (McPeak-Tolle)

Catherine McPeak-Tolle indicated this may be an issue where additional clarification is needed in the instructions. The recommendation will be reviewed by subcommittee members George Palmer and Sue Tatum.

**Responses Received from IRS**

Issue 17803, Clarify efile versus Free File – Accepted.

Issue 18221, Tax Year on 1040 Worksheets – Accepted.

Issue 18620, Revise RCA for Penalty Abatement – Rejected. Sacarello added that this issue is addressed in National Taxpayer Advocate Nina Olson's 2010 Report to Congress. Zak Manuszak said he may still want to write a rebuttal.

**Office Update (Block)**

The Milwaukee office is still working on wrapping up the issues elevated last year. There are still a few awaiting a response from the IRS.

**EITC Awareness Day – January 28, 2011 (Block)**

If you are planning to attend an IRS EITC Awareness Day, remember, your job while there is to promote TAP.

## **Outreach**

Robb asked if the committee preferred a monthly outreach report or a quarterly report. The committee decided they would like to have a detailed monthly outreach report sent each month.

Marian Adams suggested the panel members get in touch with their IRS Stakeholder Liaison as well as their Local Taxpayer Advocate (LTA). Robb added the Milwaukee office will be sending emails this week introducing panel members to their LTA.

Catherine McPeak-Tolle said an issue was identified at one of her outreaches and asked how to handle it. She was told once the issue is submitted to the office, it will be entered in the TAP database. The New Issue Subcommittee will review it and their recommendation to work or drop will be discussed during the full Area 5 meeting.

Donnelly asked if everyone has registered on the new TAPSpace site. McPeak-Tolle indicated she was having trouble; however she is working with TAP Database Analyst Russ Pool to solve the problem.

## **Project Committees**

Communication Committee (Kalchthaler) – There will be a call on Thursday, January 20 to get feedback regarding the letters mailed to the Senators. The committee is also working with the new TAPSpace.

Note: If any panel member needs flyers or other outreach items, please send your request to Robb.

Forms and Publication Committee (Rollins) – The committee has their first conference call in an hour. She added the committee already received their assignments at the Annual Meeting.

SBSE / Correspondence Exam (Bilancia) – Bilancia said they had a very good presentation by an IRS Subject Matter Expert (SME). They want to make the correspondence exam process as user friendly as possible.

Notice Improvement (Fishman) – The committee had their first conference call last week and are looking at specific notices.

SBSE / Practitioner Engagement (Gustafson) – Joan Gustafson said they spoke with a SME via a conference call at the Annual Meeting. The committee's involvement will be broad; it will not be about the details. We will evaluate the process on January 26.

TAC (Smiley) – The next conference call is scheduled for January 25. The focus, the distribution of Publications and Forms on the racks in the TAC was provided at the Annual Meeting.



VITA (Donnelly) – This committee is determining its scope on how to help volunteers and the taxpayers.

Note: Rollins commented if you need a form or publication from a prior year, such as 2009, you may not be able to get it on IRS.gov. There is a glitch in the system and not all the forms and publications were posted. The IRS is correcting the problem.

**Closing/Meeting Adjourned**

**Next Conference Call will be Thursday, February 17, 2011, at 11:30 am CT**