



2003 Meeting Minutes Area 6

- December 15, 2003
- November 17, 2003
- October 4, 2003
- September 19, 2003
- September 18, 2003
- August 18, 2003
- July 21, 2003
- May 30, 2003
- May 29, 2003
- May 19, 2003
- April 21, 2003
- March 17, 2003
- February 24, 2003
- January 27, 2003

Area 6 Committee Meeting Minutes December 15, 2003 2:00 pm PST Teleconference

Members in Attendance:

- Clayton Agena / HI
- James Bank / MT
- Larry Barnard / ID
- Mario Burgos / NM
- Skip Eshelman / WY
- Gregory Maciulla / AZ
- Joe Reder / WA
- Sharon Stetz / UT
- Virginia Symonds / OR
- Bruce Twomley / AK
- Sherry Whah / AK
- Judi Nicholas / Acting Designated Federal Official

Members Absent:

- Darlene Bramon / ID
- Chris Forzano / WA

TAP Staff:

- Virginia Patterson



Opening

Mario Burgos opened the meeting at 2:00 o'clock. Mario welcomed everyone and reviewed the agenda. Mario asked if there were any other items to be included. Sherry Whah stated she has a new issue that she will be sharing.

Issues and Topics for the committee to consider

Judi Nicholas mentioned that Tom Sherwood and she had a conversation with regard to Offer-in Compromise (OIC). This is a topic the committee had expressed interested in providing a citizen perspective.

Action Item: Tom will have an issue paper ready by the January teleconference for the committee to consider.

Judi also advised that Taxpayer Advocate Service (TAS) has put together a small group, per Nina Olsen's request, to review the WALK-IN site changes. It is too early to involve the Taxpayer Advocacy Panel, Judi will look for an opportunity to involve the group at a later stage. The IRS has a web site that Power of Attorneys can access for information needed to assist their clients. It was voiced that individual taxpayers should have access to the same information. A separate conversation ensued with regards to IRS making available E-Filing for the public. Judi mentioned that the IRS did not develop soft ware programs and that is why the FreeFile Alliance came about.

Judi answered a question about the interactive installment agreement project, where scenarios were presented and the system was tested. The results were provided to the owner of the program last week. Gregory Maciulla had participated in the test.

It was suggested that another word should be used for issues'. It has been agreed that areas of interest' would be used in place of issues'.

Sherry Whah brought up her new area of interest', notices sent out to taxpayers advising them of a tax return that is over due. The notice tells the taxpayer they need to file a return but does not mention all unfiled years. Example; taxpayer advised that the tax year 2001 needs to be filed, but does not mention the other five years that have not been filed. Why can't the IRS notice mention other years?

Action item: The TAP staff will gather information on how the non-filer program works and have it ready for discussion by the January 15 teleconference.

Around the Area

Mario gave the members the opportunity to share their outreach activities since the last meeting.

- Clayton Agena, Hawaii, attended an Island-to-Island Tax Education meeting in which there were 40 in attendance.
- James Bank, Montana , did some one on one outreach. Has his own area of interest'. He will send it onto Judi or Virginia.
- Larry Barnard, Idaho, has set up a meeting with the senior high school class. He will be giving an overview to the seniors on filing taxes in January.
- Mario Burgos, New Mexico, has been doing one on one outreach.
- Skip Eshelman, Wyoming, inquired about the talking points for outreach, from the communication people.
- Gregory Maciulla, Arizona, has been in contact with the local paper, hopes to have a newspaper article in mid-March featuring regarding the inability of America's youth to complete a Form 1040EZ.



- Joe Reder, Washington, has had individual contacts with church people, approximately 35 people, talking about what TAP could do for them; talking to older people, between 50 and 60 years of age. This brought up the question about internet fraud; On-line auctions where money is paid and lost. Is this a theft verses personal loss?

On-line purchasing is in the billions and the loss is substantial. *Suggestions were made to look at IRS Publication 547, Casualties, Disasters and Thefts (Business and Nonbusiness), and Publication 544, Sales and Other Dispositions of Asset.*

Action item: Virginia Patterson, with the TAP staff, will gather research and forwarded it to the committee members in time for discussion at the next teleconference in January.

- Sharon Stetz, Utah, attended TAS LINK in Washington DC , LITC Conference. Over 100 people attended. They were shown a babble card, where information is presented in a number of different languages. She suggests that perhaps the reverse side of the IRS envelopes could have a number to call for assistance in the various languages. She will share this with her issue committee.
- Virginia Symonds, Oregon, has a meeting scheduled with the Taxpayer Advocate people in January. Also she has a meeting with the Community Involvement Group first week of January.
- Bruce Twomley, Alaska, spent time talking to the LITC people in Alaska. Also, he sent out information about TAS Authority regarding authority on levy release and the use of Taxpayer Assistance Order (TAO).
- Sherry Whah, Alaska, has had a busy month meeting with 30 Real Estate people, IRS Practitioners, approximately 35, and 15 Alaska Tax Association Tax Practitioners. She has been inviting people to visit the SAMS web site. She has done a lot of one on one this month.
- Judi Nicholas, TAP Program Manager, advised that all meeting are open to the public. It would be best if we knew ahead of time when someone was going to attend. There was a situation last week where the individual kept interrupting. If someone wanting to be a part of the teleconference approaches you have them contact the analyst for instructions.

FACE to FACE

The Face to Face meeting is scheduled for June 17, 18, and 19 in Portland. June 17th would be a travel day, meet all day June 18 and half day June 19.

The third Monday in February is a holiday, so the monthly teleconference is moved to February 23, 2004. Please note this in your calendars.

Mario adjourned the meeting.

NEXT TELECONFERENCE: January 15, 2004 2:00 pm PST.



**Area 6 Committee Meeting Minutes
November 17, 2003
2 PM PST**

TAP ATTENDEES:

- Jim Banks
- Larry Barnard
- Mario Burgos
- Skip Eshelman
- Chris Forzano
- Gregory Maciulla
- Joe Reder
- Sharon Stetz
- Virginia Symonds
- Bruce Twomley
- Sherry Whah
- Tom Sherwood, Designated Federal Official

ABSENT:

- Clayton Agena
- Darlene Bramon

TAP STAFF:

- Anne Gruber
- Judi Nicholas

OPENING

The Designated Federal Official, Tom Sherwood, opened the meeting at 2:00 o'clock and handed the meeting over to Mario Burgos. Mario welcomed everyone, particularly Larry Barnard, who is new to Area 6, having just moved from Tennessee to Idaho . Mario then reviewed the agenda.

REFERRALS

Greg Maciulla had been given the responsibility of reviewing 45 emails that had been received from practitioners. He was looking for a common theme. On November 7th he sent his report as an email to each committee member with two suggestions.

1. The availability and function of TAS needs to be brought to the attention of the public. Perhaps on the home page of the IRS website, there could be a separate area defining TAS and how they can be located. At the present time, you have to go to the site map to find a listing for TAS.
2. The Taxpayer Advocacy Panel (TAP) could provide a much better service by getting its main input from TAS (therefore decreasing unpredictability). Bruce's project is an excellent example of this paradigm.

Several people commented that they felt Greg's comments were right on target after reading all the emails themselves.



Tom stated that getting issues from TAS only might not be in support of the TAP charter, which requires the TAP to raise issues from citizens. After much discussion the committee agreed to elevate recommendation one.

A separate conversation ensued regarding the scarcity issues left for Area 6 to address. The committee agreed to allow Judi and Tom to identify some issues where the group might provide a citizen perspective. One issue discussed in October was Offers-in-Compromise (OIC).

ACTION ITEM: Tom will email Greg the problem description regarding the OIC program. Judi and Tom, by the December meeting, will come up with some issues and topics for the committee to consider.

Larry Barnard joined the call. He was originally on the TAP from Tennessee but moved to Idaho, and will continue with TAP. Larry commented that he was eager and interested. He feels that TAP is good. The members listen to the public and promote its ideas. He is retired from the railroad after 30 years.

Alaska, Return Processing, #1775

Sherry will e-mail the text of the elevated issue to the committee who will have two weeks to provide comments. Once the comments have been incorporated the issue will be elevated to the Joint Committee to be discussed at the December call.

ACTION ITEM : Sherry will email her report to all members.

Idaho, Universal POA form, # 1595

Since Darlene was not on the call, this issue was put on hold.

New Mexico, Fax numbers on IRS letters, #1200

Mario just sent his document to everyone today. He would like everyone to read it, make comments in the next two weeks, and then elevate the issue.

ACTION ITEM : Judi will edit the recommendation to clarify a few terms and email Mario's report to all members.

AROUND THE AREA

Mario then gave members the opportunity to share what they have been up to since the last meeting.

Joe Reder, from Washington State, wondered what happened to the closing letter to his taxpayer. Judi will follow up to ensure it was mailed.

Chris Forzano, of Washington, started an outreach program.

Virginia Symonds, from Oregon, went to a CPA meeting and discussed the TAP.

Bruce Twomley, of Alaska, appreciated all the support he has received on his taxpayers' rights issue. Even TAS employees are eager to help.

Sherry Whah, from Alaska, went to several outreach activities. Many people are complaining about notices they are receiving for 2001 missing returns. One man had not filed in ten years, yet only received a notice for the one year 2001. She will consider writing up the problem.



Sharon Stetz, from Utah, is going to the Low Income Tax Clinic Meeting (LITC) Washington DC to represent the TAP for her multi-lingual committee.

Greg Maciulla, from Arizona, had nothing else to report.

Mario, from New Mexico, is one of the 40 under 40 in his state and was featured in an article. He used the opportunity to promote TAP.

Larry Barnard, of Idaho, has contacted two newspapers and has an interview scheduled to discuss the TAP.

Jim Banks, from Montana, had nothing to report.

Skip Eshelman, from Wyoming is interested in contact with his Local Taxpayer Advocate. Judi will facilitate the contact.

OUTREACH

Joe reported that his issue committee, which was studying the EITC system was pleased with their results. Taxpayers are being educated and there is a lot of support.

Mario asked Judi about Judi's request for a focus group regarding Installment Agreements. Judi said 4 people from Area 6 responded.

Mario asked about Judi's request concerning those interested in a 3rd year, Judi said all responded.

ANNUAL REPORT

Judi reported that she still didn't have the answer as to what happens to the annual report to Treasury. She will try to find out by next month.

FUTURE FACE-TO-FACE MEETING

The first fact to face meeting will be held Jan 22-24 in Portland. The agenda will include public comment, any issues the public brings up, and any referrals we have open. There will be press releases and a notice in the Federal Register. Virginia who lives in Portland and Chris who lives in Vancouver, Washington may be asked for suggestions concerning hotels and meeting rooms. Previously, CAP used the World Forestry Center, where there was plenty of parking.

Tom adjourned the meeting at 3 o'clock.



Area 6 Committee Meeting Minutes
October 4, 2003
8:30 am to 12:00 noon Eastern
Washington D.C.

Attendance

- Clayton Agena, HI
- James Banks, MT
- Darlene Bramon, ID
- Mario Burgos, NM, Vice Chair
- Charles Skip Eshelman, WY
- Chris Forzano, WA
- Gregory Maciulla, AZ
- Joe Reder, WA
- Sharon Stetz, UT
- Virginia Symonds, OR
- Bruce Twomley, AK
- Sherry Whah, AK
- Thomas Sherwood, Designated Federal Official

Staff

- Judi Nicholas, TAP Program Manager
- Marla Ofilas, Note Taker

Opening/Welcome

Sherry opened the meeting with a review of the agenda. Mario explained that, as vice chair he will facilitate the meetings. As chair, Sherry will represent the area at Joint Committee meetings. Roll call was taken.

Annual Assessment

Mario reviewed the annual report and asked for any changes. There were no additional changes offered by the committee, the annual report was approved.

Referrals

Alaska - #1775 Processing Problem

Sherry began by reviewing this referral.

A taxpayer files return from 1994 thru 2001. She owes on 94 and 97 but receives refunds on the other years in excess of \$5000. In 2003 she receives a bill for penalty and interest on the years owed for the amount of \$5000. The refund is spent and she has no way to pay off the penalties and interest due. By processing the most recent years return first, the IRS is refunding monies that are really not due to the taxpayer, due to an older year owed.

Judi thought this issue was closed. An action item on the referral was for Anne to continue researching this issue. The committee continued to discuss this issue and they felt that no additional research needed to be done. The committee felt all delinquent returns should be processed together and that refunds should be held if there are unfiled returns.



Action: Sherry will formulate the recommendation for the teleconference.

Alaska - #2369 Procedure/Tax Code

In 1998 the IRS Restructuring and Reform Act provided taxpayers a right to seek relief from the Taxpayer Advocate Service when an IRS enforcement action would cause significant hardship. The former commissioner of the IRS has taken away the right in the cases where it would be most needed. For example, if the IRS seized a roasting machinery of a small coffee roaster causing significant hardship, the taxpayer can no longer obtain an order TAS to release the levy or seizure.

Mario asked Bruce to write a proposal for this issue to ask the new commissioner to ensure that the Taxpayer Advocate Service has all the powers provided by the 98 Act to relieve significant hardship of a taxpayer.

Action: Judi will email Bruce the format used to write up a recommendation to the Joint Committee.

Idaho - #1595 Publication, Forms and Notices

Attorneys want universal power of attorney form that could be used for everything. The IRS form 2848 is not practical in many situations.

Darlene explained to the committee the background of this issue. Currently, this issue has been sent to Tom Travers with Office Chief Counsel. Council is currently review the form that was submitted.

Action: Judi will follow up with Tom to get an update.

Idaho - #1469 Publications, Forms and Notices

The committee previously reviewed this issue and had recommended closing the case.

Action Item: A closing letter will be prepared.

New Mexico - #1200 Processing Problems

Mario spent an hour on hold when he called 1-800-829-8815 to find out about his abatement request, only to be told that they never received it and he could fax it. His question is why wasn't the fax number given on the letter the first time?

Mario followed up and researched the problem. He feels he has enough research and will make a recommendation for it to elevated to the joint committee. Mario also feels that the fax number should be on every letter that is sent out.

Action: Mario will prepare a recommendation that Fax numbers be included on all IRS correspondence.

Oregon - # 2077

The committee decided to close this issue.

Action: A closing letter will be prepared.

Washington - #2007

Practitioners have indicated they do not need all of the additional inserts that come with IRS notices.



The committee agreed with the recommendation to stop sending the additional materials to individuals who have power of attorney for the taxpayer.

Actions: Judi will provide Chris with the template for elevated issues. Chris will prepare the recommendation.

Practitioner Feedback

Sherry received copies of about 45 e-mail messages in response to a practitioner group survey asking about treatment by the IRS. A sample of the e-mail messages were reviewed by the committee after much discussion the group agreed it would be useful to analyze the information and determine if there was a common theme.

The issues are from practitioners around the country. In response to a question from Mario about where the issues should be worked, Judi stated that the committee could decide to work them or pass them along to another area committee.

Action: Sherry will provide all documents to Greg an analysis. Greg will share the analysis with the committee at the next committee meeting.

Action: Judi will send Bruce and Skip a copy of a General Accounting Office (GAO) Report referenced in one of the e-mail messages. Judi will also provide a website link to Jim.

Face-to-Face Meeting

Judi provide a list of proposed dates that the committee could consider for next 3 Area 6 face-to-face meetings. The committee reviewed the dates and decided on:

- January 22 - 24
- June 17 - 19
- August 26 - 28

The meeting will be held all day Friday and ½ a day on Saturday. Travel days will be on Thursday and Sunday. The committee considered possible cities. The staff will prepare costs estimates for each of the major cities in the states represented in Area 6. An e-mail vote will occur to determine locations for the meetings.

Action: Judi will send an e-mail with the location information for a committee vote.

Committee Feedback

The panel members that attended the media workshop and were impressed with the training and felt the media workshop should be offered during a face-to-face meeting. The committee members agreed and asked that a speaker attend a face-to-face meeting and provide training.

Mario asked Judi and Tom what happens to the TAP Annual Report and the elevated issues once Tom Sentjuens sends it to Treasury. What does Treasury do with the report?

Action: Judi will find out what happens to the TAP annual report once it is sent to Treasury.

Tom explained to the committee that he participated in the Systemic Advocacy workshop and found out that there are several avenues for how an issue gets worked. Tom suggested to the committee that maybe there could be a way of tracking issues that come into the Area 6 committee. Tom also suggested that the committee receive a progress report of what issues are being worked within Area 6 and have it available on a database.



Judi explained that Michael Chessman and Sue Sottile would provide information on all elevated issues. Currently the Sams database is being worked on to provide TAP with their own area so employee may access issues and provide the panel members with updates on the issues.

Mario then turned the meeting over to Sherry Whah who asked members to share their experiences with outreach. where she asked to hear from the committee members about their outreach. Each committee member explained his or her outreach activities. Some panel members experienced issues that were personal and referred the individual to Taxpayer Advocate Service and other panel members provided information to groups or individuals about TAP and the TAP mission.

Closing

The next meeting will be a teleconference held on Monday November 17, 2003. Tom adjourned the meeting.



**Area 6 Committee Meeting Minutes
September 19, 2003
Las Vegas, Nevada**

TIME:

- 8:30 am PDT

TAP ATTENDEES:

- Clayton Agena
- Jim Banks
- Darlene Bramon
- Mario Burgos
- Justin Doucette
- Skip Eshelman
- Chris Forzano
- Gregory Maciulla
- Joe Reder
- Sharon Stetz
- Virginia Symonds
- Bruce Twomley
- Sherry Whah

ABSENT:

- Tom Sherwood, Designated Federal Official

TAP STAFF:

- Anne Gruber, acting Designated Federal Official

OPENING

The acting Designated Federal Official, Anne Gruber, opened the meeting at 8:20 o'clock and handed the meeting over to Justin Doucette to conduct business as Chairperson. Justin welcomed everyone to the Coyote Café and Anne Gruber noted that everyone was present.

REFERRALS

The committee reviewed the public input from yesterday's meeting. The first speaker was concerned about secure transmissions on the IRS web site. The second speaker now had a restricted Enrolled Agent's license due to a new director and a new policy. Panel members thought it was important to know that a taxpayer can always ask to speak to a manager. To review, two suggestions were elevated yesterday. One, transcripts should not take 30 days when ordered from PPS and two, the policy of acquiring transcripts should not be changed, i.e., they should not have to be ordered but should be accessible immediately over the counter. **ACTION ITEM: Anne will elevate these two issues.**

Discussion was held about the leadership of this committee. Justin wants to step down from his position as Chair. Since Sherry Whah was elected as Vice-Chair, she was offered the position. Justin felt that it was a big enough job for two people and a division of labor might have one person in charge of running the monthly meetings and another person presenting the group at the Joint



Committee. This seemed like a good idea to all and Mario Burgos volunteered to run the monthly meetings, as long as Sherry was Chair for official purposes. All agreed and consensus made Sherry Whah the new chairperson and Mario Burgos the new Vice-chair.

ALASKA: #241 Taxpayer Rights

Bruce Twomley researched Delegation Order 287 and felt that with RRA98 taxpayers' rights were more limited; TAS could no longer order the release of certain levies in case of hardship. He wrote his proposal on this issue to give the power back and everyone felt strongly that it is important for area 6 to back the idea as written. Justin will put the suggestion in the acceptable format for submission to the Joint Committee. Greg said that he thinks Area 6 should back this proposal all the way and we should monitor it every month to keep it in mind. Justin suggested giving it its own number to keep it separate from the original suggestion. **ACTION ITEM: Anne will put it on the TAP database with a new number. Justin will put it in the new format. Bruce will review the final product.**

WASHINGTON: #2008: PPS & Fax Machines

Joe Reder asked if our speaker addressed this issue yesterday and if it applies only to PPS? He also wondered how many taxpayers were affected. He suggested keeping the issue on the agenda and writing a letter to the taxpayer telling him what TAP has found and that progress is being made. **ACTION ITEM: Anne will prepare a closing letter.**

WASHINGTON: #2007: ACS Access for PPS and Excess paper for POA

Chris Forzano explained the problem and the actions that have already been taken. The ACS issue has already been solved but will take a year to implement. The excess paper issue is being addressed but more information is needed. A survey was taken of the 25 practitioners on the panel to see what they would like in their copies of their clients' correspondence. This information will be forwarded to the proper IRS person. **ACTION ITEM: Anne will update the practitioner who made this suggestion and forward the results of the survey to IRS.**

UTAH: #1579: Paying by Credit Card

Sharon Stetz reiterated the problem and said that the instructions seem clear to her, and she looked at them from several different ways. She suggests closing the case. **ACTION ITEM: Anne will prepare a closing letter.**

OREGON: #1732: Installment Agreements

Virginia Symonds feels that this is merely the individual's problem and suggests closing the case. The IRS' skip policy is better now than it would ever be if we suggested a limit. **ACTION ITEM: Anne will prepare a closing letter.**

NEW MEXICO: #1200: Fax Numbers on Letters

Mario feels he has delayed long enough on this issue. Judi Nicholas and Anne offered to write the proposal.

NEVADA: #2328: Location Disclosure

Justin felt that stating the location would ease tension on the call, but since the taxpayer can never reach the same employee again he realized it was unnecessary. He recommended just dropping this case. Anne commented that the first two digits of an employee's identification number indicated the employee's location.

IDAHO: #1469: Errors in CP-2000

Sherry talked to this practitioner and although he does have a point, it is a very limited issue and one that TAP does not wish to pursue. Darlene Bramon recommended closing the case. **ACTION ITEM: Anne will prepare a closing letter.**



IDAHO: #1595: Powers of Attorney

Council is currently looking at the form that was submitted by the law firm. Darlene recommended waiting till we hear from them.

IDAHO: #2005: Child support levy

Darlene feels that this is an isolated case and she recommends closing it. **ACTION ITEM: Anne will prepare a closing letter.**

CLOSING

The next meeting will be in Washington DC in conjunction with the annual meeting.

Anne adjourned the meeting at 10:40 AM PDT.



**Area 6 Committee Meeting Minutes
September 18, 2003
Las Vegas, Nevada**

TIME:

- 8:00 am PDT

TAP ATTENDEES:

- Clayton Agena
- Jim Banks
- Darlene Bramon
- Mario Burgos
- Justin Doucette
- Skip Eshelman
- Chris Forzano
- Gregory Maciulla
- Joe Reder
- Sharon Stetz
- Virginia Symonds
- Bruce Twomley
- Sherry Whah

ABSENT:

- Tom Sherwood, Designated Federal Official

TAP STAFF:

- Judi Nicholas, acting Designated Federal Official
- Anne Gruber

VISITORS:

- Sandra Ling
- Sandy McQuin
- Judi Monahan
- Kevin Radmacher

OPENING

The acting Designated Federal Official, Judi Nicholas, opened the meeting at 8:20 o'clock and handed the meeting over to Justin Doucette to conduct business as Chairperson. Justin welcomed everyone to Las Vegas and reviewed the agenda. Anne Gruber took the roll call. Justin welcomed Sandy McQuin, the acting TAP Director. He also commented that our Colorado representative, Richard Cormier, has decided not to continue with TAP due to a heavy workload. Justin then went to the next agenda topic.

ADMINISTRATION



FUTURE MEETINGS: May was a good time in 2003 to have a meeting, so maybe it will be good for 2004. Everyone agreed. Also the 2nd meeting held in September is good but maybe it's too close to the October meeting. Everyone wants to wait till the November agenda to decide on a 2nd meeting date. Maybe we could have one meeting in Alaska instead of 2 meetings in the lower 48 states.

ACTION ITEM: Anne will check with national office if this is possible. For the monthly conference call, the same time and the same day is good, i.e., third Monday of month at 2:00 PM PST.

OUTREACH : By tomorrow evening everyone should tell Justin what sort of activities they have been up to for outreach. It is important for us to keep track of the contacts we make. Justin said that committee members should not worry if they are uncomfortable in front of groups. Outreach means getting the word about TAP out to anyone and everyone, even if it's one person at a time. Not everyone can speak to large crowds and one to one meetings count too.

ANNUAL ASSESSMENT: On the 2nd page there is a list of outreach activities, it is important that we list all of our contacts.

ANNUAL BUSINESS MEETING AREA 6 PRESENTATION: Justin is planning to make the presentation for area 6.

JOINT COMMITTEE REPORT: Sherry Whah shared highlights from the Joint Committee conference call she attended on Tuesday. In Washington DC each panel member will have the opportunity to attend educational seminars. There is one scheduled about outreach that some might consider interesting. Sometimes a press release about TAP gets picked up and sometimes not. Judi explained that with rare exceptions appropriated funds cannot be used to advertise government programs. She also said that if members go to the media, it is important to remember that they speak for TAP only, not for IRS programs. Internal publicity is equally as important as external publicity. It is hard to judge the effectiveness of external advertising. Mario suggested some outreach activities if anyone is interested. He said that groups always want speakers. Joe said that church groups are good.

PRESENTATIONS:

Gary Doniger, the Deputy Director Tax Administration Coordination, spoke on a conference call about the new IRS policy for use of fax and signature stamp in taxpayer submissions. Judi asked how the new policy effects OIC and Form 656, Offer in Compromise. Mario brought up his suggestion regarding fax numbers on letters. Gary said the number of fax machines at IRS is phenomenal and putting the fax numbers on letters is not feasible using the current technology. Letters are mailed in bulk however faxes currently come into any fax machine near an employee. Gary offered his telephone number if anyone has questions. Mario suggested that the IRS explore more cutting edge technology where faxes come into servers and are distributed rather than to individual fax machines. Judi stated the staff will work with Mario to determine what research needs to be completed to assist with a recommendation about faxing documents. Next, representing the National Public Liaison, Robin Marusin, and Greg Steinbis, an IRSAC member from California, spoke about the IRS Advisory Council (IRSAC) and its relation to TAP. Both groups see an advantage to working together. IRSAC has 50 years of experience, while TAP is just starting. They both can benefit from the exchange of ideas. Sandy McQuin is going to an IRSAC meeting in DC next week.

After a short break we had Alana Casey and Gary Thompson speak about the new practice in the field offices regarding obtaining W-2 and 1099 documents from walk-in offices. Based upon feedback the Area 6 committee has received and research done by the staff, walk-in offices in various locations had different policies for providing the documents. Ms. Casey and Mr. Thompson indicated that anyone who had not filed prior years returns and needed the income documents would be able to obtain them at a walk in office. And finally Bernie Coston from the National Taxpayer Advocate's (NTA) office, on a conference call, explained the process for input to the NTA's Annual Report to Congress. Much of the feedback comes from several databases that capture information on systemic problems. The NTA is



required to report on the top twenty problems facing taxpayers and the top ten most litigated problems.

LUNCH BREAK

REFERRALS:

ALASKA : #1775 Processing Order

Linda Bradshaw brought Cindy Harper from Code and Edit, Lauri Visser from Data Conversion, Nadean Skinner from Corrections, Jeanne Peterson from Files, Ann Galbraith from Rejects, Linda Elmer from Unpostables, Lee Dawson from Accounting, and Jon Ludwig, a Planning and Analysis analyst like herself, to join the meeting via a conference call to explain the processing when a taxpayer submits multiple income tax returns. They explained code and edit, numbering, error resolution, and batching. They also explained that refund returns must be processed first because by statute the IRS must pay interest after forty-five days. The committee members thought that balance due returns should be processed first and they want to know how many taxpayers would be affected by this suggestion. The IRS does not have a way to track such information. The committee would like more information on the programs on holding refunds to file returns. Is this an issue of law or policy change? **ACTION ITEM: Anne will research.**

PUBLIC INPUT

The public was invited to attend the meeting and make comments.

#1. Mr. Smith was worried about security and talked about ID theft on the IRS web site. He was concerned about secure messaging of taxpayer accounts. He thinks the IRS should be overly cautious and he worries about the future plans that the IRS is talking about for its web site.

#2. E. J. Perry is a retired IRS Revenue Officer who became Enrolled Agent. The new Director, Office of Professional Responsibility, Brien Downing, changed the policy regarding IRS employees status as enrolled agents. Mr. Perry's understanding is if a former revenue office applies to be an enrolled agent they will be restricted to collection matters only where a former revenue agent is not restricted. Mr. Perry asserts that revenue agents do not have enough collection experience to allow them to deal with such matters before the IRS. Those with restricted Enrolled Agent licenses, have a difficult time obtaining documents at the Taxpayers Assistance Center for their clients. Consequently they are forced to use Practitioner Priority Service (PPS) toll free lines, which take 30 days instead of the usual 10 days. **ACTION ITEM: The panel wants to elevate the issue concerning the timeframe of 30 days with PPS. The committee believes the turnaround time should be 10 days no matter how the transcript is ordered.**

REFERRALS:

ALASKA : #1787 LTA Help

As we heard today, one of the reasons Systemic Advocacy Management System (SAMS) was created was to help the NTA identify problems. TAS is marketing the availability of the database as a vehicle to elevate problems. The database is available to all IRS employees and will also be available via the IRS web site for any taxpayer to raise concerns. The committee agreed to close this issue with no further action needed. **ACTION ITEM: Anne will prepare the closing letter.**

ALASKA : #1998 Non-filer Help

This issue turns out not to be a problem. As we heard today, there has been some confusion about the new practice of obtaining documents at the Taxpayer Assistance Centers. TAP previously decided to elevate a similar issue concerning the amount of time it takes PPS to send the documents. A possible user fee was discussed for practitioners, but most of the committee members thought that to be a bad idea. The committee agreed to close this issue but there was a discussion that IRS should post the



taxpayers rights at the TAC office and maybe post a sign that the taxpayer should ask for a manager if there are problems. **ACTION ITEM: Anne will prepare the closing letter and elevate the sign issue.**

ALASKA : #1999 Burden on businesses with few employees.

Sherry explained the case. The original suggestion is legislative, but the problem can be addressed with a central Alert on SERP. This action has already been put on SAMS. **ACTION ITEM: Anne will prepare the closing letter.**

ALASKA : #2000 Illegal Providers

Sherry explained the problem. Since the IRS has no program to determine who is a licensed childcare provider and this issue would never arise in an audit this issue is being closed with no further action from the committee. **ACTION ITEM: Anne will prepare the closing letter.**

CLOSING:

The next meeting will be tomorrow at the Coyote Cafe at 8:30 AM.
Judi adjourned the meeting at 4:00 PM PDT.



**Area 6 Committee Meeting Minutes
August 18, 2003
2:00 pm PDT**

TAP ATTENDEES:

- Clayton Agena
- Jim Banks
- Darlene Bramon
- Mario Burgos
- Justin Doucette
- Skip Eshelman
- Gregory Maciulla
- Joe Reder
- Sharon Stetz
- Sherry Whah
- Tom Sherwood, Designated Federal Official

ABSENT:

- Richard Cormier
- Chris Forzano
- Virginia Symonds
- Bruce Twomley

TAP STAFF:

- Judi Nicholas
- Anne Gruber

OPENING:

The Designated Federal Official, Tom Sherwood, opened the meeting at 2 o'clock and handed the meeting over to Justin Doucette to conduct business as Chairperson. Justin reviewed the agenda and Anne Gruber took the roll call. Justin asked if any scheduled speakers were on the call. There were no speakers scheduled and Justin went to the next agenda topic.

REFERRALS:

WASHINGTON: #2008: PPS & Fax Machines:

Joe reviewed IRS's new policy regarding the use of fax machines. Anne subsequently contacted the sections of the IRS that this committee had approached about their use of fax machines in the past, i.e., OIC & PPS & Notices. OIC responded that counsel told them that the original Form 656, Offer-in-Compromise, cannot be faxed, but Judi commented that she did not read that in the memo. PPS has yet to respond to us and Notices said that the memo really doesn't affect them. **ACTION ITEM:** Judi & Anne will get together to check with PPS and then report to Joe.

Sherry Whah commented that she had written a thank you to Bob Wenzel. She reported that he replied that the Panel is a good idea and should be utilized. Joe said that we shouldn't lose sight of the original suggestion and that the practitioner who wrote had specific requests for what should be faxed. Mario wanted an expanded explanation on the fax memo. He read that the fax could only be used when preceded by a phone call, but noted that the memo had a feedback phone number on it.



ACTION ITEM: Anne will ask if someone from PPS can talk to us in Las Vegas next month. Tom said that the issue of faxes had already gone to counsel and the answer was even more limiting. Judi wants an overview from the contact person whose name is on the memo. Joe mentioned that the memo mentioned a July 14th deadline for comments; Judi commented that these deadlines are often delayed.

WASHINGTON: #2007: ACS Access for PPS and Excess paper for POA

Chris was not on the call and it was decided to put this issue on hold again. Justin asked Skip if he possibly had the time to look into this issue. Skip agreed. But it was decided to ask Chris first.

UTAH: #1579: Paying by Credit Card

Sharon asked if all credit cards have standard fees across the country. All the major cards charge their own fee and the amount is probably different. Justin pointed out that they are in competition for business. Judi would like to see a copy of the script that the taxpayer hears when they choose the credit card option to pay. Possibly it could be cleaned up a bit. Judi pointed out that the government never pays a fee. The taxpayer pays always.

Jim Banks' comments: It should be pointed out that that paying by credit card involves an intermediary chosen by the IRS, either the Official Payments Corporation or the Link2Gov Corporation. Toll-free numbers for both are on page 16 of Pub 17. I imagine fee information would be available there.

OREGON: #1732: Installment Agreements

Virginia was not on the call and asked that this issue be postponed.

NEW MEXICO: #1200: Fax Numbers on Letters

Mario's goal is to write a paper about this issue about publicizing fax numbers on notices. He asked if he could email a copy to everyone on the committee.

NEVADA: #1542: Advocate in Appeals

Justin recommended just closing this case. The taxpayer is not happy and has contacted senators, TAP, advisory councils, etc. We are just one of the many agencies. **ACTION ITEM:** A closing letter will be written.

IDAHO: #1469: Errors in P-2000:

Darlene reviewed the case. She said the practitioner says he is positively reporting the information accurately and asked Sherry to speak to this practitioner. **ACTION ITEM:** Sherry agreed to talk to him.

IDAHO: #1595: Powers of Attorney:

The law firm wants an agent to be able to sign the Form 2848. The issue should be refined. A conference call with counsel was suggested, Darlene agreed. Justin says that everybody wants their own power of attorney form. **ACTION ITEM:** Anne will set up a conference call for Darlene, Judi, and a counsel representative.

IDAHO: #2005: Child support levy:

There seems to be no reason for the order of payment in this case. Maybe the IRS didn't know about the child support levy, possibly it had to do with the timing. The committee wants to know how the pay off amount was communicated to the taxpayer. Sherry recently had a case where TAS was able to reallocate the funds, possibly this taxpayer could be helped this way. **ACTION ITEM:** Anne will contact the taxpayer and find out why this is not normal and if possibly TAS could help.

HAWAII: #2161:CD Information on Form1099-B:

Clayton explained the situation. **ACTION ITEM:** He recommended a closing letter.



ARIZONA: #1759 - Tax Literacy

Greg updated this issue as far as he knew. He had given the letter to the Ad Hoc Committee who gave it to the Joint Committee. The letter was sent to the Commissioner, the NTA, and the Secretary.

ALASKA: #241 - Taxpayer Rights

Bruce Twomley was not on the call and will report at the next meeting.

ALASKA: #2000 - Illegal Providers

Sherry reviewed the case and reported the suggestion to clarify Form 2441, Child and Dependent Care. Judi will help with contacting the form owner. Justin is concerned with the lack of timely responses to Area Committee requests for information posed to IRS officials. He would like the Analyst to maintain a response log to track requests made to IRS officials. Greg commented that some TAP members are not responsive, but he is grateful for people like Joe Reder. He likes Joe's attitude and his opinions. Joe replied that Greg was also an asset to the panel and he enjoyed working with him.

ACTION ITEM: The panel wants to know if the IRS validates Social Security Numbers of providers from Form 2441.

ALASKA: #1999 - Burden on businesses with few employees.

Sherry reviewed the case. The original suggestion is legislative, but there seems to be difficulty with the SS-4 form. Justin wondered if the problem occurred if the form was filled out online. Possibly there is some value in recommending an Alert for Customer Service Representatives. Decision made to research the location of SS-4 processing to maximize effect of Alert. Possibly Systemic Advocacy could be contacted for immediate intervention. **ACTION ITEM:** Anne will work with Sherry on Alert wording.

ALASKA: #1998 - Non-filer Help.

Sherry reviewed the case and explained the importance of the definition of hardship. Possibly the committee can write the definition with examples of hardship. TAS has a definition now of significant hardship which describes the difficulty of living day to day. Justin wonders if the number of years could determine if the taxpayer is helped. Judi suggested that help with hardship examples come from other TAP members across the country. **ACTION ITEM:** Anne will contact selected TAP practitioners.

ALASKA: #1775 - Processing Order

Sherry reviewed the case and it was decided to request an IRS speaker for the committee. Contact was made and hopefully for the next meeting an IRS employee will be able to explain the processing of multiple returns. Justin suggested a possible cover sheet.

ALASKA: #1787 - LTA Help

Sherry reviewed the case and said that Sandra Ling would be asked to address the committee at the Las Vegas meeting. Joe asked why the committee was concerned with the criteria for appeals. Judi responded that the committee considers all suggestions. Justin reminded everyone that the committee had a special interest in employee input. Judi questioned the referral and its subsequent suggestion.

ACTION ITEM: Judi will review the referral and see if it would make sense for her to ask Sandra to speak on the issue.

CLOSING:

The next meeting will be face-to-face in Las Vegas scheduled for Thursday, September 18th at 8:00AM - 4:00PM at the IRS Tax Forum at the Rio Hotel, and Friday, September 19th from 8:00AM - 12:00 Noon at Coyote Cafe in the MGM Grand Hotel.

Tom adjourned the meeting at 3:39PM PDT.



Area 6 Committee Meeting Minutes
July 21, 2003
2:00 pm PDT

TAP ATTENDEES:

- Clayton Agena
- Jim Banks
- Mario Burgos
- Richard Cormier
- Justin Doucette
- Skip Eshelman
- Joe Reder
- Virginia Symonds
- Bruce Twomley
- Sherry Whah
- Tom Sherwood, Designated Federal Official

ABSENT:

- Darlene Bramon
- Chris Forzano
- Gregory Maciulla
- Sharon Stetz

TAP STAFF:

- Judi Nicholas
- Mary O'Brien

OPENING:

The Designated Federal Official, Tom Sherwood, opened the meeting at 2 o'clock and handed the meeting over to Justin Doucette to conduct business as Chairperson. Mary O'Brien took the roll call. Justin asked if the scheduled speaker was on call. Scheduled speaker was not on the call and Justin went to the next agenda topic.

ELEVATED ISSUES:

Justin then talked about Area 6 elevated issues have been given to the joint committee. Justin will report on the progress of the joint committee.

REFERRALS:

WYOMING: # 1862 - Direct Deposit

Skip Eschelman discussed the problem when a citizen entered incorrect routing number on their return that resulted in the inability to have a refund Direct Deposited. Justin asked the staff if this person would be able to have a refund direct deposited next year if everything is correct. Judi stated that if his bank information were correct on next year's taxes, he would be able to participate in the Direct Deposit program. **ACTION ITEM:** A closing letter will be sent to the taxpayer saying that TAP is not going to pursue this issue and include information on IRS policy for correct information and encourage the citizen to try direct deposit next year.



WASHINGTON: #2008 - PPS & Fax Machines

Joe Reder discussed the problems he had with getting in touch with the IRS practitioner Priority Service (PPS). He was told that he had no authority to talk with employees. Judi clarified that when any of the panel members want to speak to someone in the IRS that it needs to be facilitated by the TAP Staff. This would ensure that the panel talks to the right people and the IRS is responsive. Justin stated that this would be the best procedure so that someone can be held accountable to get back to the panel. Mary gave information that the PPS no longer has voice mail. The PPS routes the call to the next live assistant. Tom and Joe and Judi will set up a conference call to decide the outcome of this case. **ACTION ITEM:** Mary will mail everyone the current IRS policy on Fax information from Tom Sherwood. This issue will be discussed at the next area meeting.

WASHINGTON: #2006 - Use of telephone and Schedule R

Joe Reder stated that the citizen was grateful for the information, support, and help of the panel and staff. **ACTION ITEM:** It was decided to close this issue.

WASHINGTON: #2007 - ACS Access for PPS and Excess paper for POA

Chris was not on the call and it was decided to put this issue on hold.

UTAH: #1579 - Paying by Credit Card

Sharon was unable to participate on the call and the panel will delay discussing the issue until the next conference call.

OREGON: #1732 - Installment Agreements (IA)

Virginia discussed the suggestion of allowing more than one skip of payments for IA's. Virginia recommended that the panel not pursue the issue. The taxpayer could always request a hardship if there was a hardship in making a payment. The panel asked: 1. Does an IRS customer service representative have the ability to grant a skip? 2. Does the IRS employee tell the taxpayer that they can talk to a supervisor or TAS if there is a hardship? **ACTION ITEM:** Virginia will forward her issues on to Judi who will add her concerns then forward the questions to Anne for follow up with additional research.

NEW MEXICO: #1200 - Fax Numbers on Letters

Mario discussed his conversation with Yolanda Greenwood. As with the previous issue concerning FAX information, Mario recommended to put this issue on hold pending further research.

NEW MEXICO: #1783 - Flat Tax

Mario suggested that the issue should be tracked and closed. **ACTION ITEM:** A letter will be written to the taxpayer thanking them for their suggestion but the panel is not going to consider.

NEVADA: #1542 - Advocate in Appeals

Justin is still working the issue and will discuss it during a subsequent panel meeting.

NEVADA: #1567 - Check Explanation

Justin discussed the issue of no explanation on refund checks sent to taxpayers. Research shows that checks sent to taxpayers have an explanation with the check for the form and account year on the upper right hand corner. The panel may consider writing a letter to the taxpayer to educate how to find the explanation. **ACTION ITEM:** A closing letter will be sent to the taxpayer.

MONTANA: #866 - Capital Loss Limit

Jim suggested that this issue should be closed and referred to Area 4 who is working a similar issue. **ACTION ITEM:** Anne will contact the analyst from Area 4 to see if they will take this issue. Anne will also ensure that a letter is sent to the taxpayer informing them of the status of their suggestion.



IDAHO: #1542 & #1567

Darlene was not on the call and it was decided to put these issues on hold.

COLORADO: #1856 - EFTPS

Richard Cormier gave information about this system. Area 2 is working this issue and it was decided that Area 6 would not pursue this issue.

ARIZONIA: #1759 - Tax Literacy

Greg was unavailable for the call. Updates for this issue will be discussed in a subsequent meeting.

ALASKA: #241 - Taxpayer Rights

Bruce Twomley informed the panel what the current IRS policy regarding taxpayer rights. **ACTION ITEM:** Bruce will get with Tom Sherwood and Anne Gruber to develop some language on taxpayer rights to be sent to the taxpayer.

ALASKA: #2000 - Illegal Providers

Sherry Whah provided an update of research done on daycare centers, licensing, and the impact on the child tax credit. It was discussed that it is the parent's responsibility to ensure that the daycare center is licensed. Sherry asked the panel if a recommendation should be made to ensure that Publication 503 is more specific as to requirements. **ACTION ITEM:** Sherry will work with Anne to prepare some verbiage to clarify the parent responsibility to include when elevating the issue.

ACTION ITEM: Anne will contact Justin to ensure that he has all of the elevated issues from Area 6. Specifically, he does not have the Elevated Issue on OIC.

ALASKA: #1999 - Burden on businesses with few employees

Sherry Whah provided an update of research done on intermittent employees and specifically with daycare centers. It was discussed to expand Schedule H to include daycare providers. Justin discussed that if this should happen to be a legislative change, should we suggest that Form 940 have clear instructions that if there are no employees to enter none to put the quarterly taxes on hold or change the Form SS-4. Sherry replied that this should be a separate issue. **ACTION ITEM:** Anne will contact Sherry concerning adding a new issue relating to Form SS-4 (none)

ALASKA: #1998 - Non-filer Help

Sherry provided an update on what types of actions customer service personnel will provide at the walk-in sites. Specifically, a taxpayer no longer is able to get Form W-2 information at a walk-in site. Judi discussed the problem that the organization has with resources and how they must leverage them. Sherry discussed the problem in Alaska when a client lives in a remote area that is not accessible. Instead of saying no that they can't help the taxpayer, they should be able to help the taxpayer if the walk-in site is not busy. The panel discussed recommending that the IRS consider being more flexible on a case-by-case or state-by-state basis. **ACTION ITEM:** Anne will get with Sherry to write-up a recommendation with examples of how this policy is a burden on taxpayers.

ALASKA: #1775 - Processing Order

Sherry Whah discussed the problem with the processing order when a taxpayer files multiple year returns at the same time. Often, the taxpayer receives refunds and spends it to find out that she owes on other years. The IRS should process the oldest returns first. The panel discussed the issue and decided that it needed more information about return processing. **ACTION ITEM:** Sherry will discuss with Judi and Anne to determine what types of research is needed to help the panel make an informed decision.

ALASKA: #1787 - LTA Help

Sherry provided an explanation of the issue. It is suggested that the LTA's as well as other IRS operational divisions and functional units (i.e. Appeals) have the opportunity to provide input to the



National Taxpayer Advocate's report to Congress. It was discussed that everyone can input concerns to a database (SAMS) for the systemic advocacy to consider. This is not widely known throughout the IRS at this time. A communication plan will be developed for internal employees. Tom Sherwood discussed the many ways that an LTA is solicited for information for this report as well as unofficial ways that they can have input. The TAS outreach plans include discussing problems with the operating divisions. These problems (Tom gave as an example, information gathered concerning Alternative Minimum Tax that was used in a recent report) are elevated to the NTA. The report is already much longer than what was previously prepared for Congress. It would be difficult to add every perspective from other IRS areas. Also, the operating divisions are contacted on issues that the NTA has identified for inclusion in the report. **ACTION ITEM:** Sherry will work with Anne to get more information from the Appeals employee to narrow down the problem. It might be just an internal marketing problem.

CLOSING:

The next meeting will be a teleconference scheduled for Monday, August 18th at 2pm PDT.

Tom adjourned the meeting.



**Area 6 Committee Meeting Minutes
May 30, 2003
8:45 am PDT**

TAP ATTENDEES:

- Clayton Agena
- Jim Banks
- Darlene Bramon
- Mario Burgos
- Justin Doucette
- Skip Eshelman
- Chris Forzano
- Gregory Maciulla
- Joe Reder
- Sharon Stetz
- Virginia Symonds
- Bruce Twomley
- Sherry Whah
- Tom Sherwood, Designated Federal Official

ABSENT:

- Richard Cormier

TAP STAFF:

- Anne Gruber
- Judi Nicholas

GUESTS:

- Sandra Ling
- Members of the public

OPENING:

The Designated Federal Official, Tom Sherwood, opened the meeting at 8:45 and handed the meeting over to Justin Doucette to conduct business as Chairperson. He welcomed everyone back and asked Joe Reder to address the audience to describe the morning's activities since Joe had been to a public forum in the past.

Everyone introduced himself or herself in lieu of a roll call. Justin then talked about the various forms that had been collected that the IRS uses to submit requests for change. It was discussed and agreed that the "I Suggest" form is appropriate with the addition of a line called "Barriers to Approval." The cost of a change is a good thing to include if it is possible, but not essential to the request. **ACTION ITEM: Justin will develop the form to be used to elevate ideas to the Joint Committee.**

Also Mario Burgos requested the Operating Divisions' standards or a list of criteria that is used when reviewing the suggestions. **ACTION ITEM: Anne will see if there is such a list.**



SPEAKERS:

The meeting was advertised as a public forum and several members of the public attended and wished to speak.

The first speaker talked about the use of the telephone. He felt that when using the 1-800-829-1040 telephone number a taxpayer should be able to talk to a human being more easily. The IRS should be making better use of the telephone. All IRS letters should have a contact telephone number and a contact name. Many problems can be corrected with a simple telephone call to the taxpayer. The taxpayer's home telephone number should be a required field on the tax form and used by the IRS to clear up confusions and get correct information. Also this speaker felt that the Schedule R, Credit for the Elderly, was an underused form that taxpayers don't know about. He would like to see the Schedule R more accessible. Sherry Whah asked if this taxpayer had heard of the Taxpayer Advocate Service (TAS). She also mentioned that electronic filing helps eliminate many processing problems. But this taxpayer said that that costs money. Joe and Chris Forzano, as Washington State's representatives, took this taxpayer aside to further discuss his problem. The speaker was also upset over the tone of a closing letter that he received from IRS. IRS had agreed with the adjustment that he had proposed, but mailed him a terse statement in note format to inform him that a problem was resolved.

The second speaker addressed the panel about a personal problem. She was helped by a member of TAS, but mentioned that the IRS agency as a whole likes the power that it has over taxpayers. For two years she paid a monthly installment agreement and never received any acknowledgement. All IRS letters start out, "We are about to take all your money." She had never heard of TAS and was pleased to hear that its number is in the telephone directory. She also was glad to know the proper way to react to a problem in the future. If anything happens that the taxpayer doesn't like, the employee's manager can be contacted, the appeals process can be started, and eventually there's tax court. As far as employees' behavior goes, Judi Nicolas talked about the monitors that occur with the telephone assistants and the QA (Quality Assurance) available. Tom said that IRS employees refer 43% of TAS cases. The committee wondered how many taxpayers request to talk to the manager. **ACTION ITEM: Anne will see if these statistics are available. Darlene Bramon wondered if it was bad for the employee if the telephone call was directed to the manager. Judi said no, not in her knowledge or experience.**

The next speaker was a practitioner who said that he wants to help make the system better. He has talked to the committee in the past with positive results. He thinks that the Offer-in-Compromise (OIC) process has improved and the Practitioner 's Priority Service (PPS) has also improved. He would like to see a direct telephone number for practitioners to call the Automated Collection System (ACS). Now the practitioner has to call PPS, which is managed by Accounts Management, and then get transferred to ACS. Another suggestion he would like to make is that IRS should save money by not sending a Power of Attorney (POA) an envelope or the Taxpayer Rights publication when it sends the required copy of a taxpayer's correspondence. The practitioner doesn't need or want those items and they are an added expense to the IRS.

The next speaker had a problem with the offset program. His tax refund was less than it should have been and the IRS agent he contacted could not tell him anything about the offset. He thinks that it would be nice if he could find out the who, what, when, and where regarding the offset in one telephone call. Now the IRS does not have access to that information and must give the taxpayer another telephone number to call. This is a notice clarity issue. IRS should add Financial Management Service's (FMS) telephone number to notices. This taxpayer also brought up a confusion with theft and business bad debts.

BREAK

There was one last speaker after the break and she spoke of Identity Theft. She would like the IRS to be more careful when requiring a Social Security Number (SSN) and in using a SSN. It has become



standard information asked by just about anyone she deals with - not just the IRS. However, IRS could be more aggressive in protecting it. In situations where a SSN is not needed -- why require it? For example, a general tax question, why would a SSN be "required" in situations where a taxpayer calls for basic information? She requests that the IRS aggressively evaluate this issue and take action to protect a SSN. Jim Banks stated that IRS no longer uses the SSN on forms or instruction booklets that it sends. Judi Nicholas commented that a SSN is not required information when a general tax law question is asked. There was some discussion about creating an alternative ID number, but that suggestion did not seem to alleviate the problem of identity theft. Now taxpayers are not eligible for an alternative number if they can get a SSN.

One taxpayer submitted a written document that will be shared with the committee. In it he suggests changes to the Practitioner Priority Service (PPS). He recommends more use of fax machines to both get and give information.

REFERRALS:

WASHINGTON #1656 - TAS Complaint

Chris Forzano reviewed this taxpayer's complaint and felt that the Local Taxpayer Advocate's response was sufficient. He requested that a closing letter be sent and regarding his suggestion to be put on a mailing list so he would be notified of upcoming classes, Anne will see if there is such a list. **ACTION LIST: Anne will prepare a closing letter and check to see if there is a list of classes given to the public.**

OREGON #1246 - Pub 535

Virginia Symonds reviewed this request again and recommended that a closing letter be written to the taxpayer explaining our reason for not suggesting the change in wording. **ACTION ITEM: Anne will prepare the letter.**

NEW MEXICO #587 - Fax Number on Letters

Mario reported on his telephone call to the form owner and he was not satisfied with the results. He would still like to pursue this issue and talk to other IRS employees who might be more up-to-date on technology.

NEVADA #1594 - Advocate in Appeals

Justin wants to research this issue a little more and requests that we keep the case open for further discussion.

NEVADA #131 - Check explanation

Anne called FMS and was told that business checks already have an explanation in the upper right hand corner, but some individual checks do not. Checks come to FMS from many different sources. Justin got copies of checks from businesses and individuals and all of them had an explanation, although very short, in the upper right hand corner. Justin wants to do more research on this problem.

IDAHO #1374 - Errors in CP-2000

Darlene Bramon thinks this issue is the fault of the employer putting the information on the wrong form. She is attempting to call the practitioner and talk it over with him. **ACTION ITEM: Darlene will continue to contact the practitioner.**

IDAHO # 1672 - Power of Attorney

Darlene wondered if this issue has ever come up before. She also wants to check with counsel to see if another form can be used and what wording that form would have to have. **ACTION ITEM: Anne will check the Systemic Advocacy database for similar topics and will check with counsel and ask what wording a universal form would need to have.**



HAWAII #1369 - Joint Check

Clayton Agena thought that this issue probably didn't happen often enough to initiate a change. It seems to be a personal problem. Besides if the account was filed jointly, any refund for that year is a joint refund and should be issued in both names. He recommended a closing letter be sent to the taxpayer. **ACTION ITEM: Anne will prepare the letter.**

LUNCH

TAPSpeak DEMONSTRATION:

The committee met in the computer room where Mary O'Brien walked them through the various options on TAPSpeak. The system is Internet based and will be used for communication purposes from now on.

ARIZONA #9203 - High School Education

Greg Maciulla thinks TAP should be a strong advocate for financial literacy. He thinks it should be mandatory that high school students are taught how to prepare the 1040-EZ. It should be taught when it is relevant to the student, i.e., in March when they are in possession of the W-2, and probably should be mandatory for either juniors or seniors. Greg recommends that this issue be elevated with a strong letter to the National Taxpayer Advocate and ask her to include the importance of the preparation of the 1040-EZ in her Report to Congress next year. **ACTION ITEM: Anne will prepare a letter to Nina Olson.**

ALASKA #836 - Taxpayer Rights

Bruce Twomley spoke about adding language to the Letter 1058 (Final Notice to taxpayers of imminent collection activity). The added language would state that the Taxpayer Advocate Service could stop levy action. But he since talked his ideas over with Tom and Sandra Ling and consequently would like to change his suggestion. TAS can stop certain levies that meet specific criteria, and advocate for taxpayers who have been levied upon. Tom explained that if the levy was initiated systemically then TAS could stop it if it is causing the taxpayer a significant hardship. But if an individual, such as a Revenue Officer or ACS technician, initiated the levy then TAS does not have the authority to stop it, but can recommend levy release or alternative actions. **ACTION ITEM: Bruce will re-think his suggestion and prepare another summary.**

ALASKA #9200 Non-filer help

Judi confirmed that Taxpayer Assistance Centers (TAC) across the nation were all given a directive this filing season that would require them to have all requests for income documents in writings so the documents would be printed and mailed to the taxpayer. Everyone wanted to see a copy of the new policy. It doesn't seem to encourage non-filers to file returns if IRS is unwilling to give them return information from prior years at the walk-in offices. Sherry pointed out that non-filers want to file today; they might not be in the mood to file when the income documents come in two weeks.

ACTION ITEM: Anne will call Seattle's TAC office manager and ask for a copy of the new policy, and check if the Systemic Advocacy database has any similar topics on it.

Sherry also opened up the Power of Attorney subject again. Jim said that it has always been difficult for practitioners because the IRS won't take a Form 2848, Power of Attorney, filled in with "All years" and/or "All forms." Each year and form must be listed separately and that causes difficulties. **ACTION ITEM: Anne will check this out to see if it is possible to use "All."**

CLOSING:

Justin led a discussion about the evaluations. Some comments were:

- that issues were required to be too detail oriented and
- the importance of stating your name before you speak on a teleconference.



Justin expressed his desire to not use subcommittees. The way our committee is divided with one person per state works well. Las Vegas on September 18 and 19 is our next face-to-face meeting. Our next teleconference is June 16.

Tom adjourned the meeting at 4:30pm.

Written Submission

Dear Panel Members:

Thank you for this opportunity for Practitioner input for the purpose improving the functionality of the Internal Revenue Service as it relates to Practitioners.

The IRS has a very helpful and professional staff at the Practitioner's Priority Line (PPL).

An "accuracy related" improvement and a time saving method for processing requests by Practitioners for their client's Record of Account or Payer Information would be to provide fax numbers, so that such requests can be faxed directly to PPL along with the POA (Form 2848) in favor of the Practitioner. This method would be better than leaving verbal requests left by telephone or the PPL's voice mail option, which probably need, at times, to be deciphered. Also, it should free up the IRS staff time in retrieving and processing the requests by voice mail or by "live" telephone calls with PPL staff.

It also would be very nice if such requests could be faxed to the Practitioner rather than mailed. But, mailing would still be very good.

Publicizing of this option to fax such requests to Practitioners could be accomplished both as a phone tree option (e.g., press 3) and as an added explanation when a Practitioner speaks "live" to PPL staff (until the option was widely known).

Finally, as long as the POA accompanies reasonable requests, the answers to Practitioner's simple questions could be provided by fax. The PPL staff could jot down (along with the name and employee ID number) the answer to a question on the fax and re-fax it to the Practitioner. It would be a faster turn-around. For example, what tax years are being shown as unfiled for the Taxpayer? What is the outstanding balance of taxes due for a particular year? What is the date the Taxpayer filed a particular return? What is the date the tax for a particular year was assessed?

Thank you very much for your kind attention to this letter. If you have any questions please call or write.



**Area 6 Committee Meeting Minutes
May 29, 2003
12:30 pm PDT
Face-to-Face Meeting, Seattle, Washington**

TAP ATTENDEES:

- Clayton Agena
- Jim Banks
- Darlene Bramon
- Mario Burgos
- Justin Doucette
- Skip Eshelman
- Chris Forzano
- Gregory Maciulla
- Joe Reder
- Sharon Stetz
- Virginia Symonds
- Bruce Twomley
- Sherry Whah
- Tom Sherwood, Designated Federal Official

ABSENT:

- Richard Cormier

TAP STAFF:

- Anne Gruber
- Judi Nicholas

GUESTS:

- Sandra Ling

GUEST SPEAKERS:

- Brian Cahill
- Jim Pruett
- Michael Foreman
- Chris Doster

OPENING:

The Designated Federal Official, Tom Sherwood, opened the meeting at 12:30 and handed the meeting over to Justin Doucette to conduct business as Chairperson. He welcomed everyone to their first face-to-face meeting and thanked Marla Ofilas for making all the travel arrangements and Anne Gruber for making the meeting arrangements. Justin then reviewed the agendas for today and tomorrow.



Everyone introduced himself or herself in lieu of a roll call. Justin then talked about the Joint Committee meeting that was held on May 2nd and 3rd. At the meeting, the Chairs of all the committees reviewed the TAP Charter and concluded that it was not within the TAP guidelines to pursue legislative matters. Nina Olson, the National Taxpayer Advocate, wrote a letter to Tom Seuntjens, the TAP Chairman, that was shared with the whole panel, in which she said that there is no authority for TAP or TAP members, in their capacity as TAP members, to directly present views to Congress. TAP's charter specifically states that the TAP submits its reports to the National Taxpayer Advocate, the Commissioner of the Internal Revenue, and the Secretary of the Treasury. However, to the extent that the panel has issues or concerns that it feels requires legislative intervention, such issues should be raised to the office of the Executive Director for Systemic Advocacy within the Taxpayer Advocate Service and the issue will be researched, developed, and considered for possible submission in the annual report to Congress.

It became obvious to Justin that elevating an issue requires selling the idea to the Joint Committee and with that in mind, he decided to pull the referrals that were previously elevated because he thought they needed more details. Justin would like to be better prepared when he presents Area 6's proposals to the Joint Committee.

Mario Burgos pointed out that the Ad Hoc Committee is currently studying the issue of National Licensing of Practitioners, which is a legislative matter. So it is possible to elevate legislative ideas to the National Taxpayer Advocate and she might possibly include it in her Report to Congress.

SPEAKERS:

Speakers were all IRS employees and were pre-arranged. First Brian Cahill spoke about the SPEC organization (Stakeholder Partnerships, Education and Communication). Then Jim Pruett, Michael Foreman, and Chris Doster talked about ACS (Automated Collections System). Finally, Brad Wittman addressed exam issues.

REFERRALS:

ALASKA #9201 - Illegal providers

Sherry Whah explained the problem when childcare providers operate illegally, but parents who use them take the childcare tax credit anyway. She talked about the solution and recommended that a change be made to the language in the Instructions. However she really didn't feel that this would solve the problem. Anne retrieved copies of Form 2441, Child Care Credit, so the panel could see for themselves the language currently being used. Discussion will continue at the next meeting.

ALASKA #9202 - Few Employees

Sherry explained the problem when small childcare providers hire part-time help and have lots of paperwork to properly report the expense and the income. The suggestion is to allow childcare providers to use a form similar to the Schedule H. Anne also retrieved copies of Schedule H. Currently, household labor that earns under \$1300 a year is permitted to use this form. **ACTION ITEM: Tom will research the law or procedure behind the \$1300 report minimum of the Schedule H.**

IDAHO - #1668 Estate Farms

Darlene commented that the issue is different from how it is written, but it is a problem that is not solvable. Farmers are land rich, but cash poor. This is an income tax issue, not an estate tax issue. Darlene recommended a closing letter be written explaining that this issue is not within the scope of the panel. **ACTION ITEM: Anne will prepare the letter.**

IDAHO - #1669 AMT & Lawsuits

Darlene explained the problem with the AMT (Alternative Minimum Tax) and the projection that 40 million taxpayers could become liable for the AMT by 2010. The law regarding the AMT has never been changed and the amounts need to be indexed. The National Taxpayer Advocate (NTA) should know



about this taxpayer to help personalize the problem. **ACTION ITEM: Anne will write a letter to the taxpayer saying that it is a legislative matter, not within the scope of the panel, but telling her that we will tell the NTA about her situation. We will include in the letter language from the NTA 2001 Report to Congress in which this very issue was addressed. And a letter will be written to the NTA telling her about this taxpayer's problem.**

MONTANA #669 Capital Loss Limit

Jim Banks pointed out that this issue may be a legislative issue, not within the scope of the panel, and not easily changed, but as of July 1st, 2003, the dollar limit for Section 179 deduction has been changed and increased to \$100,000.

WASHINGTON #620 OIC & Technology

Joe Reder did a lot of research on fax machines for this referral and Tom commented that if an office needs a piece of equipment they can get it. The problem is that they don't want more faxes. Current procedures give 3 times 14 days for a taxpayer to respond to a request for more information. The procedures are set up to record the mailing postmark. The OIC is a discretionary program for the IRS; it is a collection tool used by the IRS. It is beneficial to the IRS to use the mail system, but it is beneficial to the taxpayer to use fax machines. The method of getting the information really doesn't matter. Joe commented that mail often gets lost.

Mario wondered what the current procedures are for employees to request a system change. If TAP wants to request a change, it might be worthwhile to put the proposal in the correct form. Tom said there is a System Change Form. Sandra Ling, the Taxpayer Advocate for Area 6, said there is a Systemic Advocacy Form. **ACTION ITEM: Anne will retrieve copies of IRS forms used to make changes. TAP will develop a form to use with similar information on it for requesting changes. Discussion then continued about how the IRS should be run more like a business. But that would mean they would need to track collection activities. Businesses tend to be more aggressive when it comes to collecting and tracking collections by employees.**

IDAHO #635 W-4 Withholding

Area 2 and Area 4 are also studying the Form W-4 and have requested a conference call. Darlene talked about the proposed wording change. It would be nice to have the information in a bulleted format on the W-4. It was decided that Area 6's suggestion was different from the other two areas and we would proceed with our suggestion in the format for elevation of issues that we will develop when we create the form tomorrow.

CLOSING:

Tom adjourned the meeting at 4:30pm.



Area 6 Committee Meeting Minutes

MAY 19, 2003

2:00 pm PDT

TAP ATTENDEES:

- Jim Banks
- Mario Burgos
- Richard Cormier
- Justin Doucette
- Gregory Maciulla
- Joe Reder
- Sharon Stetz
- Virginia Symonds
- Bruce Twomley
- Tom Sherwood, Designated Federal Official

ABSENT:

- Clayton Agena
- Darlene Bramon
- Skip Eshelman
- Chris Forzano
- Sherry Whah

TAP STAFF:

- Anne Gruber
- Judi Nicholas

OPENING:

The Designated Federal Official, Tom Sherwood, opened the meeting at 2 o'clock and handed the meeting over to Justin Doucette to conduct business as Chairperson. Anne Gruber took the roll call. Justin then talked about the Joint Committee meeting that was held on May 2nd and 3rd. At the meeting, the Chairs of all the committees reviewed the TAP Charter and concluded that it was not within the TAP guidelines to pursue legislative matters. Nina Olson, the National Taxpayer Advocate, wrote a letter to Tom Seuntjens that will be shared with the entire committee. **ACTION ITEM: Anne will make copies for everyone to be shared at the Seattle meeting.**

With that in mind, Justin decided to pick out the referrals that were legislative in nature and briefly discuss them in order to send a closing letter to the taxpayer and close the case. The remaining referrals represented procedural changes, would require more discussion, and could better be handled at the face-to-face meeting to be held in Seattle in 10 days.

REFERRALS:

WASHINGTON: #1074 - IRA Penalty

Chris Forzano wasn't able to make the meeting but he expressed his views to Anne who related that



Chris felt taxpayers are responsible to know the rules. Everybody should know that there is a 10% penalty plus potential taxes if the IRA is not rolled over. **ACTION ITEM: A closing letter will be sent to the taxpayer saying that TAP is not going to pursue this legislative issue.**

NEVADA: #1469 - Toll-free Service

This issue was put on the legislative list because the taxpayer brought up two points. Not only was he commenting on the long wait time on the toll-free telephone, but he also wanted to propose the Value-Added-Tax or VAT as a replacement to our income tax system. This is clearly not within the scope of the panel, but Justin wanted to make sure that the comment about the toll-free line was not lost. **ACTION ITEM: A closing letter will be sent to the taxpayer saying that TAP is not going to pursue this legislative issue.**

IDAHO: #1668 & #1669

Darlene was not on the call and since she had not expressed her specific views, it was decided to put these issues on hold.

COLORADO: #1060 - IRA Deduction

Richard Cormier thought that this issue was as much about education as about IRA legislation. It would be nice if employers made sure that their new employees understood everything about their pension plan, especially what happens to the plan when they quit, but that is too big for TAP to tackle. **ACTION ITEM: A closing letter will be sent to the taxpayer saying that TAP is not going to pursue this legislative issue.**

The remaining legislative issues were from Alaska and Sherry Whah was unable to make the call, so those issues were put on hold.

Mario Burgos asked if the Committee was going to have subject-matter experts on hand at the Seattle meeting to address the facts of each case. Justin explained that that was too difficult to plan for. Greg Maciulla brought up the idea that a solution to a TAP perceived problem could probably better be addressed by marketing experts. TAP's job should just be to identify the problem. There was a discussion on the financial component of an elevated idea. Judi Nicholas said that in the past, CAP did not concern itself with the financial impact of a suggestion. Joe Reder said that his issue committee recently met in Atlanta and they had several experts who addressed cost with the group. **ACTION ITEM: Judi will obtain clarification about the need for committees to provide information about costs associated with a TAP recommendation.**

Judi then told everyone about the results of the press releases for the Seattle meeting. Two columnists had called today. The Post-Intelligencer was interested in TAP and was considering writing an article. Joe said that his local newspaper agreed to write an article about the upcoming Seattle meeting.

Tom adjourned the meeting at 2:40 pm PDT.



Area 6 Committee Meeting Minutes
APRIL 21, 2003
2:00 PM PDT

ATTENDEES:

- JAMES BANKS
- DARLENE BRAMON
- MARIO BURGOS
- RICHARD CORMIER
- JUSTIN DOUCETTE
- SKIP ESHELMAN
- CHRIS FORZANO
- GREGORY MACIULLA
- JOE REDER
- TOM SHERWOOD, DESIGNATED FEDERAL OFFICIAL
- SHARON STETZ
- VIRGINIA SYMONDS
- BRUCE TWOMLEY
- SHERRY WHAH

ABSENT:

- CLAYTON AGENA

STAFF:

- ANNE GRUBER
- JUDI NICHOLAS

VISITORS:

- NONE

OPENING:

Tom Sherwood, as the Designated Federal Official, called the meeting to order and handed it over to Justin Doucette as Chairperson to conduct business. Justin welcomed everyone and then Anne Gruber called the roll. Justin reviewed the Action Items from last month's meeting and briefly reported on the Joint Committee, which has its face-to-face meeting on May 1st and 2nd.

OFFICE REPORTS:

The face-to-face meeting for Area 6 is being held in Seattle, Washington. The first meeting will begin on Thursday, May 29, at 12:30 PM at the Jackson Federal Building at the South Auditorium on the 4th floor, which is on the 2nd Avenue street-level. Marla Ofilas is taking care of all travel arrangements. Anne commented that the hotel has offered to store suitcases if anyone wanted to go straight from the airport to the hotel to drop off the luggage, instead of directly to the federal building for the meeting. Luggage can be stored at the federal building too, but it must go through the X-ray machine.



REFERRALS:

Utah -- Library Computers # 1198

Sharon Stetz had another meeting and volunteered to go first with her state's issues. She reviewed the idea that many libraries offer free computers and have AARP volunteers readily available to answer questions. The trouble with public libraries is that the computer time per person is limited. So a taxpayer could be working on the tax return and run out of time. Senior citizen centers often have free computer usage and no time limit. TAP's goal is to help the low-income taxpayer. A list of where a taxpayer can use a computer at no cost would be beneficial. Tom mentioned the BPOL (banks, post offices, and libraries) program where the IRS gets help from the public's accessibility to those buildings, but that program is limited to paper forms distribution. **ACTION ITEM: Anne will prepare a closing letter to the taxpayer listing the options available.**

Utah - Hold Music #1199

Anne talked to employees at the Joint Operations Center and was told that the list of changes to the telephone system is already overloaded and changes are now being considered for the 2005-filing season. Nonetheless this issue was recently elevated.

Alaska - Taxpayer Rights #836

Bruce Twomley discussed possible changes to the final notice. He considered the alternatives presented to him and thought the timing for wording about the Taxpayer Advocate Service was critical. He really felt that the taxpayer needs the information when they might be suffering a hardship with a levy. He thought the inclusion of a Form 911 might also be beneficial. He asked if he could write up his proposal and email it to the group for discussion at the next meeting. Justin suggested that it might be a good topic to discuss at the face-to-face meeting in May. **ACTION ITEM: Bruce will write his proposal and send it to the entire committee.**

Alaska - OIC Mail Delay #1235

Oregon - OIC Mail Delay #1089

Tom explained what he found out about the OIC process for receipt and control of follow-up documents relating to an OIC investigation at the Memphis Service Center. The mailroom has access to the Automated OIC (AOIC) computers and when correspondence is received at the mail room, a mail room employee updates the account on the AOIC system with the date and time received. This alerts the case worker working the OIC account that the requested documents have been received by IRS and the case worker should keep the case open until the documents are in the case worker's possession. The Internal Revenue Manual (IRM) that governs this process calls for two notifications that must be sent to taxpayers by the COIC caseworkers when requesting additional documentation to complete the investigation. The IRM advises caseworkers to allow a minimum of 14 days for the first request and 14 days for the second request. The COIC unit gives taxpayers an additional 15 days for mailing time before closing and returning the case to the taxpayer as an unprocessable OIC. After these 43 days, then the taxpayer is delinquent and the OIC case is in default. Jim Banks asked if the paperwork was date-stamped. Tom didn't know, but pointed out that the updating of the AOIC system is like a date stamp. Joe Reder said that if the paperwork comes on the fax machine, then it is stamped with the date and the time it is received. Considering that the OIC unit gets 1200 new cases a week, it's not surprising that some cases fall through the cracks. The IRS already builds some extra time into the process and the case stays open until that time is up. When mistakes do happen, the



Taxpayer Advocate Service is there to help. It is all or nothing when extra paperwork is requested. Ample time is provided. Sherry Whah wondered about the OIC proposal that Area 5 is working on. This seems to be a major ongoing topic that TAP will always be concerned with. **ACTION ITEM: Anne will contact the analyst with Area 5 to find out what their topic is. Closing letters will be prepared for these two taxpayers.**

Alaska - Day Care Providers #1237

Sherry explained that the suggestion was recently elevated to the Joint Committee. TAP suggests that the same form and PTIN be used for providers as is used for preparers.

Arizona - No Report

Colorado -- Capital Gains Forms #905

The sample merger statement was received and shared with national office. They said that taxpayers do not need to file if the only reason they were filing was to record the merger, a non-taxable event. All issues for this taxpayer were addressed. **ACTION ITEM: Anne will prepare a closing letter.**

Colorado - IRA Deduction #1060

Richard explained that this issue was legislative with many aspects to it. The state required the employees to be a part of the retirement system and TAP couldn't really do anything about that. Justin really felt that it was unfair for an employee to be forced to give up the IRA deduction that way and requested more research on why it happens. **ACTION ITEM: Anne will find out what the states tell their employees when they start a new job.**

Hawaii - No Report.

Idaho - CP-2000 #1374

Joe asked for an explanation of CP-2000. Darlene Bramon explained that it is a letter that is sent to a taxpayer to report un-reported income. It is a totally automated checking system. The letter says "If you agree. . . ." The practitioner said that he always can explain where the income was reported, it is just a hassle for the taxpayer to receive a scary letter from the IRS for no real reason and time-consuming for him. Sherry explained that the IRS was looking for self-employment income because the employer was using the Form 1099-MISC, probably in error. Darlene thought that this was probably the case and wanted to go back to the practitioner and ask. **ACTION ITEM: Darlene will contact the practitioner to review this suggestion.**

Idaho - W-4 Withholding #635

Everyone agreed that the W-4 was complex and misleading. It is an old problem and to get it changed would not be simple. Possibly statements like "Check the amount that you are having withheld several times during the year." Or "If you owed money last year, make sure you change your withholding." Or "If you change jobs or start a second job, check your withholding." could be added to the instructions. It was decided that education is the key and it needs to start in the high schools. **ACTION ITEM: Anne will prepare this issue for the Joint Committee.**

Montana - Capital Gain Loss Limit #669

Jim Banks elevated this issue to the Joint Committee. Area 4 did take the lead on this legislative issue.



Nevada - No Report.

New Mexico - Fax Number on Letters #587

Mario is playing phone tag with Bob Curran, the owner of CP-161. Mario thinks the same process that allows regular mail to be routed to the right person could be applied to faxes.

Oregon - Publication 535 #1246

Anne has made contact with the owner of Pub 535 and asked her to find out what mistakes the taxpayer could make if the health insurance is purchased under a name other than the business. She promised to call back tomorrow.

Washington - OIC and Technology #620

Joe reported on his findings about fax machines. His research showed him that Cannon offered the features that the IRS needs to have for security reasons. All brochures were sent to Anne. Tom commented that he felt that the problem might not be a lack of fax machines but a problem with the manner in which the COIC unit is required to communicate with taxpayers. In other words, what we need to do is review the COIC unit's policy on follow-up contact. It would seem that if COIC required more fax machines to fulfill its mission, they could order new fax machines. Nonetheless, the committee wishes to elevate the material that Joe accumulated to the Joint Committee. **ACTION ITEM: Anne will prepare the information for the Joint Committee. Tom will get the unit's policy on follow-up contact.**

Washington - IRS Software #638

Chris Forzano said that although the IRS is not in the business to create software, the tax paying public would like to know if a tax software company that offers the tax program is certified by the IRS. The IRS should approve and endorse a program if it passes for use for filing taxes. Jim pointed out that Publication 1345, Handbook for Authorized e-file Providers of Individual Income Tax Returns, explains the certification process (page 71). A list of supporting online filing companies is posted on the IRS website at www.irs.gov, under "Electronic Services." **ACTION ITEM: Anne will prepare a closing letter to the taxpayer explaining the rules to being certified.**

Wyoming - No Reports

Mario wanted to point out that many taxpayers are frustrated today with the complexity of the tax system. A request for a Flat Tax is often heard during outreach efforts. Justin felt that this was important information to pass on to Nina Olson. **ACTION ITEM: Everyone will report all contacts and ideas after outreach activities no matter what the suggestion.**

CLOSING:

Tom adjourned the meeting at 3:34 PM PDT.



Area 6 Committee Meeting Minutes
March 17, 2003
2:00 PM PST
Teleconference

ATTENDEES:

- CLAYTON AGENA
- JAMES BANKS
- DARLENE BRAMON
- MARIO BURGOS
- RICHARD CORMIER
- JUSTIN DOUCETTE
- SKIP ESHELMAN
- GREGORY MACIULLA
- JOE REDER
- SHARON STETZ
- VIRGINIA SYMONDS
- BRUCE TWOMLEY
- SHERRY WHAH

ABSENT:

- CHRIS FORZANO

STAFF:

- ANNE GRUBER
- JUDI NICHOLAS

VISITORS:

- DAN RINKE

OPENING:

Tom Sherwood, as the Designated Federal Official, called the meeting to order and handed it over to Justin Doucette as Chairperson to conduct business. Justin welcomed everyone and then Anne Gruber called the roll. Justin reviewed the Action Items from last month's meeting.

Sherry Whah still did not have her replacement Telephone Calling Card. Anne will see that a new one is issued. Greg Maciulla had asked about possible VITA funding cuts. Tom Sherwood spoke about IRS' discontinuation of using Revenue Officers and Revenue Agents as volunteers for the VITA program. More community involvement was anticipated. Justin had nothing to report from the Joint Committee.

REFERRALS:

Alaska - Taxpayer Rights #13

Bruce Twomley said he has been busy at work with the Alaska State Legislature. He did receive Tom's email describing the Local Taxpayer Advocates' opinions, and although he felt that timing was critical, he thought there was merit in the alternative wording that was presented by the Advocates. He



encouraged those who had not contacted their state's Local Taxpayer Advocate to do so. He will contact his Advocate again and asked that this issue be postponed till next month. **ACTION ITEMS: Bruce will consider this issue and report again next month.**

Alaska - OIC Mail Delay #413

Sherry Whah described the options a taxpayer currently has when disagreeing with an IRS employee. Immediately the taxpayer or representative can request to talk to the employee's supervisor, take the case to appeals, go to the Taxpayer Advocate Service, or use the new Fast-Track mediation process. She felt that the Fast-Track process was a good answer to the problem, but an unpublicized option. Tom said he had presented all three OIC cases to Bill Holmes, but Bill couldn't comment without knowing more specific information about each case. Mario Burgos pointed out that we don't know what the IRS' policy is regarding mail, i.e., postmark date and receipt date. **ACTION ITEM: Anne and Tom will find out what the IRS policy is.**

Alaska - Day Care Providers #415

Sherry described the problem that Day Care providers face when they request an EIN (Employers Identification Number). She often shows providers how to complete the Form SS-4, especially when there will not be employees. Justin felt that the committee would benefit by a "vocabulary and form" lesson. **ACTION ITEM: Anne will give the committee members samples of the Form SS-4 and W-7P, and definitions of ITIN, SSN, EIN, P-TIN, CAF, and other confusing terms related to this issue.**

Arizona - No Report

Colorado -- Form 1116 #31

Richard Cormier went over this case again and it was decided since it concerned such a low dollar amount and was a legislative matter, the committee would not pursue this issue. **ACTION ITEM: Anne will prepare a closing letter.**

Colorado - Capital Gains Forms #82

Anne is still researching the merger statement issue.

Colorado - IRA Deduction #237

Richard requested more time to study this issue, but probably will not pursue it since IRA rules are so complex and rules for deductions, contributions, and distributions depend upon the type of IRA, income level, age, as well as whether an employee belongs to a pension plan.

Hawaii - No Report.

Idaho - W-4 Withholding #97

Darlene Bramon was temporarily disconnected from the call. When she returned to the call, she asked for more time to study the issue.

Montana - Capital Gain Loss Limit #57

Jim Banks would like to elevate this issue to the Joint Committee. Consensus was reached and it was decided to recommend to increase the loss limit amount to \$5000. **ACTION ITEM: Anne will prepare the information needed to elevate this issue.**

Nevada - No Report.

New Mexico - Fax Number on Letters #77

Anne is still contacting the owner of CP-161. Meanwhile, Mario suggested that each committee



member contact the Local Taxpayer Advocate in the state. Justin wondered why the recent interest in TAP by the LTAs. Judi Nicholas explained that the new TAP director had mentioned it to them.

Oregon - Publication 535 #612/424

Anne is still attempting to find the owner of Pub 535. She has requested Judi Nicholas' help who has contacted Deryle Temple, the new TAP director.

Oregon - OIC Delay #267

This is the same issue as #413. Research is being requested on what is the IRS' policy statement regarding postmark date and receipt date.

Utah - Moving Expenses #14

Sharon Stetz recommended closing this case because the issue became defining "Disabled" versus "Handicapped." Since "Disabled" taxpayers are already exempted from the time requirement on moving expenses, it was decided to not pursue this issue. **ACTION ITEM: Anne will prepare a closing letter.**

Utah -- FTD Coupons #82

The Issue Committee for Payroll Taxes has agreed to look into this problem.

Utah - Library Computers #376

There was much interest in this issue. Suggestions were made to possibly use schools, banks, or IRS offices. **ACTION ITEM: Sharon will develop this idea for discussion next month.**

Utah - Hold Music #377

Everyone agreed with this suggestion to use either Tax Tips or Frequently Asked Questions in lieu of music. Mario wondered if there would be any cost to the IRS. **ACTION ITEM: Anne will contact Joint Operations Center to check feasibility of this suggestion.**

Washington - OIC and Technology #18

OIC is a popular topic now and we foresee a continuing need to study this issue. Initially we will propose that the IRS acquire more fax machines to accommodate demand. Mario would like to write a paper on IRS use of technology. **ACTION ITEM: Mario will share his paper with Joe Reder, so Joe can make a proposal.**

Washington - Ad to DECD #28

The immediate issue has been corrected and a closing letter will be written. But the underlying problem of form and notice ownership needs to be addressed. **ACTION ITEM: Anne will research current national office policy on form ownership and prepare a closing letter to taxpayer.**

Washington - IRS Software #100

Chris Forzano was absent and this topic will be carried over to next month.

Washington - Free Efile #226

IRS needs to monitor this program. Input will be provided to the Efile issue committee.

Wyoming - Prize Disclosure #304

Skip Eshelman described the problem when a taxpayer wins a prize. It would be nice if the winner had a choice of cash or prize, but TAP has no control over the situation. **ACTION ITEM: Anne will prepare a closing letter.**

OFFICE REPORT:

Anne explained changes to the possible Las Vegas meeting, mainly that the dates have been changed



to September 18th and 19th. Questions were asked about the Seattle meeting in May. **ACTION ITEM: Anne will email everyone with the hotel information and Marla Ofilas's contact number, so she may make travel arrangements.**

CLOSING:

Tom adjourned the meeting at 3:54 PM PST.



**Area 6 Committee Meeting Minutes
February 24, 2003
2:00 PM PST
Conference Call**

TAP ATTENDEES:

- Clayton Agena
- Jim Banks
- Darlene Bramon
- Mario Burgos
- Richard Cormier
- Justin Doucette, Chairperson
- Skip Eshelman
- Chris Forzano
- Gregory Maciulla
- Joe Reder
- Sharon Stetz
- Virginia Symonds
- Sherry Whah, Vice Chairperson
- Thomas Sherwood, Designated Federal Official

ABSENT:

- Bruce Twomley

TAP STAFF:

- Anne Gruber
- Judi Nicholas

OPENING

Tom Sherwood, as the Designated Federal Official, called the meeting to order at 2 o'clock sharp PST and handed it over to Justin Doucette to conduct business. Justin welcomed everybody and Anne Gruber took the roll call. Then Justin reviewed the minutes and the Action Items from last month's meeting. A poll was taken and the selection for a possible second meeting was Las Vegas, Nevada. Anne briefly described the tax forum held in Las Vegas and Area 6 Committee's plan to staff a TAP booth at the convention plus have a meeting.

OFFICE REPORT

Anne discussed the new Sprint calling cards that everyone should have received by now. The last part of the phone card authorization number that is not printed on the card is the holder's last four digits of his or her social security number. Anne pointed out that if those four numbers begin with a "0" a "1" is substituted. Sherry has not received her calling card yet. **ACTION ITEM: ANNE WILL CHECK FOR SHERRY'S CARD.**

REFERRALS

ALASKA: #3 - Taxpayers' Rights

Bruce was not in attendance and Tom Sherwood led the discussion. He told about his conversations with other Taxpayer Advocates in DC last week at the Congressional Affairs Program. He discussed



with them TAP's proposal to include a reference to TAS in the final notice. An alternative was suggested to say "If you feel the proposed IRS action will cause you a hardship, please see page five of the attached Publication 594." **ACTION ITEM: TOM AND BRUCE WILL GET TOGETHER AND DISCUSS POSSIBLE SOLUTIONS AND BRUCE WILL PREPARE A REPORT FOR THE PANEL.**

ALASKA: #6 & # 55 - Alaska Rural Outreach

Sherry Whah described the efforts that the Alaska Business Development Center (ABDC), which is a Low Income Tax Clinic, was exerting and all that they were accomplishing for rural Alaska. Anne reported that four IRS volunteers went to Dillingham in concert with ABDC last weekend and prepared almost 200 returns. What they couldn't finish in Dillingham, they brought back with them to do in Anchorage. On March 8, four more volunteers will go to Iliamna to prepare returns there. ABDC is paying for all airfares, hotels, and a per diem for all the volunteers. Villagers do not seem to be as weary of strangers as expected. The phase out of the "fish team" seems to be working well. Sherry commented that it was handled right. **ACTION ITEM: ANNE WILL WRITE CLOSING LETTERS TO BOTH TAXPAYERS WHO BROUGHT THIS ISSUE TO TAP'S ATTENTION.**

ARIZONA: #681 - Visiting Professors

Greg Maciulla said that the taxpayer who made this suggestion was kept aware of TAP's efforts and research and was fairly content. Anne contacted UCLA to find out their experiences with visiting professors. As with Harvard, they had no extraordinary concerns with the procedures required for foreign visitors, although they did agree that there was a lot of paperwork. **ACTION ITEM: ANNE WILL WRITE THE PERSON WHO BROUGHT THIS ISSUE TO TAP'S ATTENTION ONE MORE TIME AND CLOSE THE CASE.**

Greg, in an unrelated issue, also inserted that a contact in Arizona indicated to him that IRS cut funding for the VITA programs. He asked if that were true. **ACTION ITEM: TOM WILL FOLLOW UP TO DETERMINE IF THIS IS TRUE AND ATTEMPT TO DETERMINE THE IMPACT ON TAXPAYERS.**

COLORADO: #31 - Form 1116, Foreign Tax Credit

Richard Cormier described the foreign tax credit and it's lack of a de minimis clause forcing this taxpayer to complete the overly complicated Form 1116 even for small amounts. Jim Banks mentioned that he thought there was a way around this problem and agreed to look into it. **ACTION ITEM: JIM, RICHARD, AND ANNE WILL DO MORE RESEARCH ON THIS PROBLEM.**

COLORADO: #82 - Capital Gains Forms

Richard described the problem and Anne told of the positive results of her inquiries. The owner of Form 9452 had not realized that the sentence that stated "You must file if you have a gain or loss on the sale of stocks" was missing from the 2002 form and will fix the problem. The owner of the Schedule D form agreed to consider the addition of "gross proceeds from the sale of stock" in the definition of gross income, and the owner of Form 8814, Parents' Election to Report Child's Interest and Dividends, confirmed that the form could only be used when the child has only interest and dividend income. The only aspect of this suggestion not resolved was the question about the merger statement. **ACTION ITEM: ANNE WILL CONTINUE TO RESEARCH THIS.**

HAWAII: No Reports

IDAHO: No reports this month, although Darlene Bramon has recently met with the Idaho Bar Association and will present their ideas next month.

MONTANA: #57 - Capital Loss Carryover

Jim Banks stated that the limit for the capital loss carryover has not been indexed for inflation and is at the same dollar amount, \$3000, since 1979. Area 4 Committee is also working this issue. Jim agreed to work with Jim Abraham to develop the issue. **ACTION ITEM: JIM WILL CONTACT JIM**



ABRAHAM TO OFFER SUPPORT IN WRITING THIS PROPOSAL. ANNE WILL CONTACT AREA 4 STAFF AND ASK HOW WE KEEP THIS ISSUE ALIVE.

At this point, Greg asked if there were any statistics available on IRA conversions from traditional IRAs to Roth IRAs. He wondered, with the downturn in the stock market, if the government was allowing any special concessions to taxpayers. He would like to see this issue raised. **ACTION ITEM: ANNE WILL WORK WITH GREG AND DARLENE TO DEVELOP THIS ISSUE.**

NEVADA: No reports

NEW MEXICO: #77 - Fax Number on letter

Mario Burgos relayed his experience with CP-161. On his business account, he wrote a letter and made a follow-up phone call where he was told the fax number to the Ogden campus. He thinks if the IRS can give out the fax number over the phone, why don't they just put it in the letter to begin with? **ACTION ITEM: ANNE WILL CONTACT THE OWNER OF CP-161 AND FIND OUT IF THIS IDEA IS FEASIBLE. ANNE WILL SEND COPIES OF CP-161 TO ALL COMMITTEE MEMBERS.** Everyone wondered what percentage of Americans has fax machines or access to the Internet. **ACTION ITEM: ANNE AND TOM WILL SEE WHAT STATISTICS THEY CAN FIND.**

OREGON #612 - Change to Pub 535

Neither Anne nor Virginia had any luck in researching this suggestion. Research will continue.

UTAH: # 14 - Moving Expenses

Anne and Sharon Stetz worked on this suggestion and decided the best solution was to extend the time limit for handicapped individuals. TAP will suggest that they be given a 39-week test where an employee must be employed full-time in the general location of his new principal place of work for at least 39 weeks during the 24-month period immediately following his arrival in the new area. **ACTION ITEM: THIS PROPOSAL WILL BE WRITTEN UP FOR THE JOINT COMMITTEE.**

UTAH #82 - FTD Coupons

This truly is a burdensome procedure. Justin said that he would like to find out the reaction of Margie Kinney of the Payroll Issue Committee. The IRS should make paying money as easy as possible. **ACTION ITEM: ANNE WILL CONTACT THE PAYROLL TAX ISSUE COMMITTEE TO DISCUSS THE ISSUE.**

WASHINGTON: # 546 - Practitioner Priority Service

Joe Reder called PPS 22 times last month at various times and the longest amount of time he was on hold was 8 minutes. Statistics from the Joint Operations Center, which oversees the PPS phone line, web site was provided by Tom. The statistics taken from the week of February 3 revealed that IRS is providing a level of access in excess of 80 %. **ACTION ITEM: WRITE CLOSING LETTER TO THE PRACTITIONER EXPLAINING THAT IMPROVEMENTS TO ANY NEW SYSTEM ALWAYS TAKE TIME AND TAP WILL KEEP MONITORING.**

WASHINGTON: #18 - OIC

At last month's meeting, Bill Holmes, a manager in the Centralized OIC organization, offered his services. **ACTION ITEM: TOM WILL CHECK WITH BILL TO SEE IF THE PRACTITIONER GOT HIS CASES RESOLVED AND IF HE WAS SATISFIED. ANNE WILL CHECK WITH THE PRACTITIONER TO SEE IF HE HAS HEARD FROM BILL AS WELL.**

WASHINGTON: #28 Ad to DECD taxpayer

The problem was fixed this time but since each mailing is treated separately there is no guarantee that it won't happen again. **ACTION ITEM: ANNE WILL ASK HOW IT HAPPENED?**



WASHINGTON: #56 - Proposed reg change

Chris Forzano mentioned that this proposed reg change already has support in Congress and wondered if the real problem was just how to leave comments on the IRS web site. Several members were able to go on line immediately to the correct web site with no trouble. **ACTION ITEM:**

CLOSING LETTER TO BE WRITTEN SAYING THAT THE TAP MEMBERS HAVE BEEN ADVISED OF THE PROPOSED CHANGE AND HAVE BEEN GIVEN THE ADDRESS TO LEAVE A COMMENT ON THEIR OWN.

At this point, Greg asked if there were statistics about how often the IRS web site goes down.

ACTION ITEM: TOM WILL RESEARCH THIS.

Wyoming - No reports but Skip mentioned that he was in Austin last week with the Notices issue committee and they discussed the CP 161.

CLOSING

Justin reminded everyone that the next meeting is March 17, 2003 at 2:00 PM PST.

Tom adjourned the meeting at 3:40 PM PST.



Area 6 Committee Meeting Minutes
January 27, 2003
2:00 PM PST
Conference Call

TAP ATTENDEES:

- Clayton Agena
- Jim Banks
- Darlene Bramon
- Mario Burgos
- Justin Doucette, Chairperson
- Skip Eshelman
- Chris Forzano
- Gregory Maciulla
- Joe Reder
- Sharon Stetz
- Virginia Symonds
- Bruce Twomley
- Sherry Whah, Vice Chairperson
- Thomas Sherwood, Designated Federal Official

ABSENT:

- Richard Cormier

TAP STAFF:

- Anne Gruber

GUESTS:

- Bill Holmes
- Howard Choder
- Jerry Liboff
- Bernice Heyano

OPENING

Tom Sherwood, as the Designated Federal Official, opened the public meeting for Area 6 and handed it over to Justin Doucette to conduct business. Justin welcomed everybody and reviewed the decision to accept public comments first at today's meeting. To review, a quorum is "half plus one", so that means nine members must be present at a meeting to make a decision.

Anne Gruber took the roll call. Then Justin reviewed the Action Items from last month's meeting. Everyone received 1) copies of the Final Notice, plus attachments, 2) all the paperwork sent to a person wishing to be a visiting professor to the USA, and 3) Publication 15, Circular E, Employer's Tax Guide. Letters were written to three taxpayers. In the future, Action Items will be in **bold letters and underlined**, so as not to be missed.



PUBLIC COMMENTS

OIC Problem: Tom introduced Bill Holmes, a Program Manager for the centralized Offer in Compromise (OIC) sites in Brookhaven and Memphis. Bill gave a brief overview of the OIC program, describing what it is and how since the summer of 2001 it has become a centralized program in two sites, Memphis and Brookhaven. In general, the caseworker must verify income and assets and determine future potential to pay. If the taxpayer offers more than the caseworker computes, then the offer is accepted. Faxes and email can be used to speed up an offer when a resolution is close and a small amount of documentation is needed. When the initial Form 433-A, Collection Information Statement for Individuals, is completed, the Form notes what documents need to be mailed in. All wage earners' cases are worked at Memphis and Brookhaven. All self-employed taxpayers, corporations, and partnerships are worked in the local field office. The time frame, if all the paperwork is in order, is 90 days. With that, Howard Choder came on the line and apologized for being late, but he says the timeframe is actually much longer. Both Bill and Howard agreed that the biggest challenge is getting the information from the taxpayer. Bill commented that when the two centralized sites began, they went from 0 to 10,000 cases a month and were overwhelmed. It's taken them some time to clear up the backlog. Bill said he wanted to know cases that were overage, so he could look into the problem. He agreed to accept email examples directly from Mr. Choder.

Alaska Rural Outreach Problem: Jerry Liboff, a practitioner from Dillingham, Alaska, explained that in the Bristol Bay area of Alaska there are 30 remote villages and no roads between villages. The natives in these isolated villages often do not even speak English, much less write English. Seven or eight years ago, the IRS started to send a group of employees who gained the trust of the natives and prepared their taxes for them each year. Last year the "fish team" prepared 1400 returns. This year the IRS is going to stop the program. Instead the government proposed the alternatives of distributing a "How to" guide, having more VITA sites, expanding the online assistance, and the option of telephone assistance with the 1-800 telephone number. Jerry said that these alternatives aren't very good for people who don't read English, can't afford the Internet, don't speak English, and don't trust just anyone to prepare their taxes. Jerry understands if the government wants to discontinue the program, but suggests that the program be phased out. Next Bernce Heyano, a native Alaskan from Dillingham, who started going with the fish team in 1994, spoke about the time spent gaining the trust of the locals. When they began, compliance was about 60%, now it's over 90%. Bernice is already getting calls from people asking "Who is going to do their taxes?" Darlene Bramon asked about the Alaskan Permanent Fund Dividend. Bernice explained that Alaskans use that money to live on, not to go to the city to have their taxes prepared. Sherry Whah teaches VITA classes in rural Alaska and said that a preparer needs to be trusted first. The committee discussed making this an Immediate Intervention issue in order to see if TAP can do anything to assist with phasing out the fish team program instead of abruptly stopping it.

OFFICE REPORTS

Anne reminded everyone about completing the Speakers' Report forms and offered to send material such as bookmarks, magnets, Post-it notes, or flyers to anyone who wanted to hand them out at outreach activities.

Justin mentioned the face-to-face meeting in May. The hotel needs to know who and which nights to make the reservation for. Most committee members said they wanted Thursday and Friday night, Chris Forzano only wants Thursday night, Joe Reder wants Wednesday and Thursday night. Clayton Agena, Sherry Whah, and Bruce Twomley need Wednesday, Thursday, and Friday nights. **ACTION ITEM: GREG MACIULLA WILL EMAIL ANNE WITH HIS DECISION AFTER ANNE EMAILS HIM HIS AIRLINE SCHEDULE.**

Joe Reder asked if additional face-to-face meetings could be discussed. The committee agreed to a second meeting. **ACTION ITEM: ANNE WILL POLL THE COMMITTEE MEMBERS WITH A VARIETY OF DATES AND CITIES FOR A SECOND MEETING.**



REFERRALS

IMMEDIATE INTERVENTION #28 - Advertisement sent to deceased taxpayer

Anne explained what immediate intervention means and showed what the new referral form looks like.

ALASKA: #3 - Taxpayers' Rights

After the committee reviewed the Final Notice that is sent to taxpayers who owe taxes, Bruce Twomley was concerned that there was no mention of the Taxpayer Advocate Service in the letter. He discussed this with Kristia Douts, Alaska's Local Taxpayer Advocate, and wanted to suggest additional wording be added to the current letter. Possibly the wording could be "If this action would create a financial hardship, contact your Taxpayer Advocate for help at this Toll Free Number: 1-877-777-4778." All agreed with this idea. **ACTION ITEM: ANNE WILL CHECK WITH THE NOTICE GROUP.**

ARIZONA: #681 - Visiting Professors Greg Maciulla restated this problem as a bureaucracy within a bureaucracy within a bureaucracy. The visitor must deal with the IRS, the state department, and the university. Anne contacted Harvard University and they said it is not a problem for them and they do not feel compelled to pay less than \$600 to avoid filing the tax form. **ACTION ITEM: ANNE WILL CONTACT ONE MORE UNIVERSITY, UCLA, TO GET THEIR OPINION.** The issue will be discussed again next month.

COLORADO: No reports

HAWAII: #598 - Bonus Pay

Clayton Agena reviewed Circular E and noted that the employer is given the choice of withholding a flat rate or including the bonus with regular income. The instructions are clear but the branches of the military were contacted and they opt to use the flat rate for "administrative ease." TAP will not pursue this issue. **ACTION ITEM: ANNE WILL PREPARE A CLOSING LETTER.**

IDAHO: No reports

MONTANA: No reports

NEVADA: No reports

NEW MEXICO: No reports

OREGON: #602 - Clearer Instructions

Virginia Symonds led the discussion about clearer instructions. It was decided that to make the instructions more specific was too broad a suggestion and since the taxpayer didn't leave his name, this suggestion would be dropped.

OREGON #612 - Change to Pub 535

This suggestion was more specific. The committee felt that possibly the instructions could be clearer when talking about health insurance. **ACTION ITEM: ANNE WILL CONTACT THE PUB 535 OWNER AND ASK IF THE INSTRUCTIONS COULD BE MADE CLEARER.**

OREGON #664 - Education Credit

To change the definition of a dependent to include students over age 23 seems to be too big an issue. The committee chose not to tackle this problem at this time. **ACTION ITEM: ANNE WILL WRITE A LETTER TO THE TAXPAYER WHO MADE THE SUGGESTION ADVISING THAT THE ISSUE WILL BE ENTERED ON THE TAP DATABASE.**



UTAH #13 - Responsibility

Sharon Stetz led a discussion about the joint filing status versus the separate filing status. To eliminate the Married Filing Jointly filing status does not seem likely.

UTAH #14 - Moving expenses

Although it was agreed that a limit to the time allowed to claim moving expenses is necessary, the committee felt that possibly the time could be extended for a handicapped person. Handicapped is defined by Social Security. The time extension could possibly be a percentage of the regular time that is allowed. **ACTION ITEM: ANNE AND SHARON WILL GET TOGETHER AND WORK ON A PROPOSAL FOR THIS SUGGESTION.**

UTAH #15 - One-time mistake

Since a similar idea was presented by the National Taxpayer Advocate in last year's National Taxpayer Advocate Report to Congress, it was decided not to pursue this issue again. **ACTION ITEM: ANNE WILL WRITE A LETTER TO THIS TAXPAYER TELLING HER THE RESULT OF HER 3 SUGGESTIONS.**

WASHINGTON: # 546 - Practitioner Priority Service

Joe Reder entered into a discussion about PPS. Sherry Whah uses the service almost every day in her practice. She says about 60% of the time, the call is satisfactory. Problems are 1) hold time, 2) ACS transfer, and 3) fax machines that get turned off at night - with the time change coming from Alaska it makes it difficult, especially when calling the east coast. **ACTION ITEM: EACH MEMBER WILL CALL PPS 3 TIMES IN THE NEXT MONTH AND RECORD THE TIME OF DAY AND HOLD TIME. 1-866-860-4259**

TAP will use these statistics to determine if it wishes to pursue this issue. In the meantime, the fax machine situation will be checked. There are modern fax machines available that store data when the print function is turned off. **ACTION ITEM: ANNE WILL CHECK ON THE STATUS OF THE EQUIPMENT AT THE CALL SITES. ANNE AND TOM WILL CHECK WITH THE IRS FOR THE AVAILABILITY OF STATISTICAL DATA MAINTAINED BY IRS REGARDING THE PPS PHONE LINES (E.G.. NUMBER OF CALLS RECEIVED, HOLD TIMES, ETC.)**

WASHINGTON: #635 - Checkbox

Chris Forzano mentioned that the CP-2000 does not come out the same year as the taxes are due, but the following year. The taxpayer is liable not to be using the same practitioner and the issue becomes a privacy issue. The IRS already addresses the problem and provides an answer with its Oral Disclosure Consent and its Oral Tax Information Authorization. **ACTION ITEM: ANNE WILL WRITE A LETTER, IF POSSIBLE.**

Wyoming - No reports

CLOSING

Justin reminded everyone that the next meeting is March 17, 2003 at 2:00 PM PST. He said the Area 6 Committee is scheduled for meetings through April and suggested the meetings be extended to October, i.e., May 19, June 16, July 21, August 18, and September 15.

Tom adjourned the meeting.