



2005 Meeting Minutes Area 6

- December 15, 2005
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- March 2, 2005
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- January 5, 2005

Area 6 Committee Meeting Minutes Taxpayer Advocacy Panel Area 6 Teleconference December 15, 2005

Designated Federal Official:

- Linda Martinez, Local Taxpayer Advocate for NM

Attendance

- George Bates, MT
- Jerry Fireman, WA
- Steve Maisch, WA
- Neil Mitchell, UT
- Jack Morrell, ND
- Maryann Motza, CO (Vice-Chair)
- Willy Nordwind, AZ
- Joe Shields, SD
- Virginia Symonds, OR (Chair)
- Ed Uhrig, WY

Absent

- Marilyn Clapp, ID
- Sheri Reading, NM

Staff:

- Dave Coffman, TAP Analyst
- Judi Nicholas, TAP Manager
- Jeff Stern, Note Taker



Guest

- Laureen Foard, Local Taxpayer Advocate for ND

Opening/Welcome/Roll Call

Linda opened the meeting. Virginia welcomed the members, particularly the new members. Jeff took roll.

Introductions

The new and returning members introduced themselves to one another.

Staff Roles

Judi briefly explained the roles of the staff:

- Linda Martinez is the Designated Federal Official (DFO). The DFO is mandated by law, and is responsible for representing the government's interest on the committee.
- Judi Nicholas is the Program Manager, who is in charge of providing support to the committee.
- Dave Coffman and Jeff Stern are the Analysts, who manage most of the day-to-day work with the committee.
- Marla Ofilas is the Secretary. The secretary manages most of the administrative details for the members, such as travel arrangements, reimbursements, and providing outreach materials.

Town Hall Meeting

The Area 6 town hall meeting is scheduled for April 26th in Fargo, North Dakota. TAP is hosting this event. The National Taxpayer Advocate (NTA), Nina Olsen, is scheduled to be the guest speaker. Citizens will be invited to talk to the NTA and other IRS representatives about IRS services. Approximately five members of the TAP Area 6 committee are expected to attend.

Judi confirmed that TAP will have funds available for the meeting site and for advertising.

Laureen Foard, the Local Taxpayer Advocate (LTA) for North Dakota, provided an update on her efforts to find a site for the meeting. She confirmed the April 26th meeting date and recommended a meeting time in the late afternoon.

Laureen found four possible locations for the meeting:

- The North Dakota State University (NDSU) Memorial Union, an auditorium located on the NDSU campus on the north side of Fargo
- The Skills & Technology Training Center, a building affiliated with NDSU, also located on the north side of town
- The Hjemkomst Interpretive Center, located across the river in Moorhead, Minnesota
- The Ramada Plaza Suites & Conference Center, located in a hotel on the south side of town, directly across from a major mall.

By consensus, the committee decided that a hotel is the preferred venue for the meeting. They would prefer not to have the meeting in an auditorium, but instead in a more comfortable, informal setting, found in most hotel meeting rooms. The time of day to hold the meeting has not been decided. The committee will rely on the local knowledge of the LTA and the Area 6 member host from North Dakota to choose a meeting time.



Judi gave an update on the recent Philadelphia town hall meeting. About 40 people were in attendance, many from the Low Income Tax Clinics. Judi noted that the Fargo meeting should have far more advance publicity than the Philadelphia meeting.

A recommendation was made that the dates and times for all town hall meetings be posted on TAPSpeak.

Action: At the annual meeting, a team of Area 6 members will form to plan and manage the town hall in Fargo.

Outreach

Maryann provided the outreach report for November. Judi reminded all members that the annual meeting will have a segment devoted to outreach.

Joint Committee Business

No news to report this month.

Other Business

Updated rosters will be included with the pre-read materials for the annual meeting.

Members may post biographies to TAPSpeak if they so choose. TAPSpeak will be mentioned at the annual meeting.

Action: Dave will email the TAPSpeak registration instructions to the new members.

End of Meeting

Linda closed the meeting.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
September 15, 2005**

Designated Federal Official:

- Judi Nicholas
Program Manager,
Seattle, WA

Committee Members Present:

- Jim Banks, MT
- Jerry Fireman, WA
- Greg Maciulla, AZ
- Jack Morrell, ND
- Joe Reder, WA
- Virginia Symonds, OR (Chair)

Committee Members Absent/Excused:

- Larry Barnard, ID
- Mario Burgos, NM
- John Hollingsworth, SD
- Neil Mitchell, UT
- Maryann Motza, CO (Vice-Chair)

TAP Staff:

- Mary O'Brien, TAP Analyst
- Marla Ofilas, Note Taker

Opening/Welcome/Roll Call

Judi opened the meeting and welcomed the members. Marla took roll and a quorum was met.

Fax Numbers on Notices Update

Virginia stated that the committee found an office within IRS that may have the ability to act on this suggestion. Jim Banks composed a letter to the Joint Committee, asking them to forward the suggestion to the office of IRS Information and Technology.

Issues

- **Grandparents Claiming EITC #3250**
Judi explained that the Earned Income Tax Credit (EITC) project office prepares materials and the message regarding EITC. The project office does not target specific audiences. Any targeted marketing is done by Stakeholder, Partnership, Education and Communication (SPEC). SPEC works with their partners to provide information on EITC. The EITC office suggested that if the committee would like to make a recommendation to target grandparents, it should be made to SPEC. SPEC targets particular audiences whereas EITC targets all taxpayers.



Judi pointed out that the committee must decide if enough is being done to ensure grandparents who don't normally file a return may be eligible for EITC if they filed a return. If the committee decides that not enough is being done then the recommendation will be forwarded to SPEC.

Decision: The committee decided that the methods of educating this portion of the public on the EITC are inadequate and the recommendation should be forwarded to SPEC. Jerry and Jim will continue to work with the analyst, Dave Coffman, on a recommendation. The committee also decided to review the referral during their next meeting.

- **Form 1098-T Tuition Statement #3117**
Mary explained that Dave is still working on this issue.

Decision: The committee will discuss Dave's progress at their next meeting.

- **Accuracy of Answers by IRS Help Line #3249**
Referring to a GAO study that Dave sent prior to the meeting, Jerry stated that the study emphasized taxpayer assistance training. Jerry added that training is just one part of working toward improving the accuracy of the answers given by assistors. Judi informed the committee that each taxpayer assistance call site is reviewed by a local quality staff and a national quality staff. The calls, where the reviewer listens to the conversation, are selected on a random basis. In taxpayer assistance centers (TACs), there are reviewers who visually observe the service that's being given to taxpayers. Virginia asked if the results of the data are public. Judi explained that only TIGTA reviews are made public.

Judi provided some background on a similar issue that the Ad Hoc committee elevated to the National Taxpayer Advocate (NTA), Nina Olson. The recommendation was that all IRS operating divisions require technical employees complete 40 hours of continuing professional education (CPE) annually. The committee further recommended that only a limited number of CPE hours could be delivered using a web-based format. Judi recommended that the committee place this issue in the parking lot. The staff would provide an update next year.

Decision: The committee decided to put the issue in the parking lot.

Action: Dave will send the issue to the parking lot while providing updates every quarter.

- **Publication Needed on Children #3453**
Jim commented on Dave's research report and noted that Dave captured the idea well. Jim explained his vision of the publication's design.

Decision: The committee agreed that the recommendation was ready to elevate to the Joint Committee.

Joint Committee Business

Virginia shared the highlights from her last Joint Committee meeting. She reported on the confirmation from Nina Olson, NTA of town hall meetings which will include TAP member participation. Included in Virginia's report to the members was the self assessment that each committee must complete and submit to the Joint Committee.

Judi provided additional information on the town hall meetings with Nina Olson. Ms. Olson has asked the Taxpayer Advocacy Panel to host town hall meetings, one in each of the seven areas, and she will speak at each event. The purpose of holding the town hall meetings is to find out from taxpayers which services the IRS should provide. Judi noted that holding a town hall event is a great method of increasing TAP visibility. While the meetings are still in the early stages of planning, the idea is to



invite three or four TAP members from each area. Jim suggested combining town hall meetings with face-to-face meetings. This would help save money. Judi agreed, however, Ms. Olson hopes to schedule the first town hall meeting in December 2005 and continue through the end of March 2006. Virginia asked if the Taxpayer Advocate Service (TAS) would also be involved. Judi explained that only the TAP would be involved and it will be advertised as an event sponsored by the TAP.

Virginia then reviewed the annual assessment, reminding all members to provide their input to Dave. Dave will gather this input and include it on the annual self-assessment.

Virginia reminded all the departing members to fill out the exit survey and send it to Bernie Coston, TAP Director.

End of Meeting

Virginia asked if there were any comments before closing the meeting. Several members provided feedback on their experience with the TAP. Some of the departing members felt that it has been both an educational experience and rewarding way to meet people from around the country. Judi also thanked the departing members for their hard work.

Judi closed the meeting.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
August 18, 2005**

Designated Federal Official:

- Tom Sherwood
Local Taxpayer Advocate,
Denver, CO

Committee Members Present:

- Jim Banks, MT
- Jerry Fireman, WA
- Maryann Motza, CO (Vice Chair)
- Jack Morrel, ND
- Virginia Symonds, OR (Chair)

Committee Members Absent/Excused:

- Larry Barnard, ID
- Mario Burgos, NM
- John Hollingsworth, SD
- Greg Maciulla, AZ
- Neil Mitchell, UT
- Joe Reder, WA

TAP Staff:

- Mary O'Brien, Acting Program Manager
- Dave Coffman, Program Analyst
- Marla Ofilas, Note Taker

Opening

Tom opened the meeting.

Welcome/Announcements/Review Agenda

Virginia welcomed the members and reviewed the agenda.

Roll Call

Dave took roll call. A quorum was met.

Monthly Outreach Summary

Maryann shared information about her 13 outreach sessions in Colorado. There were no other outreach efforts to report.

Maryann asked Dave to send the members a blank outreach reporting form before he goes out of town.



Action: Dave will e-mail the members a blank outreach reporting form for August.

Issues to Discuss

- **Fax Numbers on Notices**

Dave provided some background on this issue. Area 6 sent a referral to the Joint Committee suggesting a fax number appear on IRS notices. The fax number will allow taxpayers to respond to the notice by fax instead of requiring a call to the IRS. The IRS program owner recognized the merit of the suggestion but questioned the technology available to handle large amounts of incoming faxes. The referral was sent back to Area 6. The Area 6 analyst, at the request of the committee, researched and found an IRS office that can provide input on the technological needs of the suggestion. A letter to the Joint Committee is required, asking them to reconsider the suggestion.

Action: Jim agreed to draft the letter.

- **#3117 (Form 1098-T Tuition Statement)**

Dave provided the results from the committee's request for research. The committee reviewed the results and then discussed the usefulness of Form 1098-T for both the taxpayer and the educational institution. The committee felt that this issue should be dropped. Jim reminded the committee that the person who submitted the suggestion mentioned an article on the usefulness of Form 1098-T. Jim asked Dave to contact the person who submitted the suggestion (if contact information is available) and ask about the article.

Action: If contact information is available, Dave will contact the person who submitted the suggestion and ask about the article.

Decision: This issue will be on the agenda for the next meeting.

- **#3249 (Accuracy of Answers by IRS Help Line)**

Dave informed the committee of his research results. Accuracy is measured in three areas - timeliness, professionalism, and customer accuracy, with customer accuracy being the correct answer with the correct resolution. Dave also introduced information from a memo written by the Director of Accounts Management. This memo outlines the accuracy plan and notes that quality action plans are established and maintained at each Accounts Management site.

Referring to a recent Government Accountability Office (GAO) report, Jerry stated that the first recommendation by GAO was to establish a long-term goal for the accuracy of taxpayer assistance. The IRS response to this recommendation is to continue efforts to achieve further improvements in the quality of assistance the IRS provides taxpayers. Maryann suggested that the committee could include in their report the recommendation to pursue the GAO recommendations. Dave noted that if the IRS is already pursuing some of the recommendations from the GAO report, then the committee may want to research this report further and determine what the IRS has already agreed to change. Since there was no quorum, Maryann felt that the committee needed to discuss this issue during their next teleconference. Jerry asked about comparing IRS phone accuracy to that of Social Security and Medicare.

Decision: The committee agreed to review the GAO report and compare it to this issue. This issue will be included in the agenda for the next meeting.

Action: Dave will e-mail Social Security and Medicare stats to Maryann and Jerry. Members will read the GAO report and compare it to this issue.



- **#3453 (Publication Needed on Children)**

Dave introduced this suggestion as an easy-to-use document or publication which will provide tax guidance for taxpayers with children.

Jim explained that the document being suggested should be something similar to a tri-fold brochure with a catchy title, such as the brochure used to explain the Earned Income Tax Credit, "Got Kids?" Jim added that the document should explain all programs that relate to children or dependants and give basic guidance on where more information may be found.

Maryann and Jack commented on the importance of having a single source for parents to use when beginning their research on the relationship(s) between their children and their taxes. The committee agreed to work this issue.

Dave suggested that the recommendation include a prototype or sample of what Area 6 is recommending. Jerry said that the "Got Kids" brochure might serve as the model. Jim added that the end result may be more of a small booklet than a tri-fold brochure. Virginia asked if the cost was considered. Mary explained that the report could include cost as a barrier but the report should also reflect the benefits to the public.

Decision: The committee agreed to work this issue.

Action: Dave and Jim will work on a possible prototype and/or detailed instructions on what the end product should look like.

Joint Committee Business

Virginia informed the committee that, on July 29th, she took part in a teleconference with a representative from each of the area committees and the office of the Treasury Inspector General for Tax Administration (TIGTA). The teleconference lasted about an hour and TIGTA asked the participants not to discuss what happened during the teleconference. A report will be available to the public regarding the meeting sometime in October or November. Virginia asked Dave if the committee would receive a copy of the report. Dave indicated that TIGTA reports are usually public knowledge and can be found on their web site.

Action: Dave will e-mail the members a link to the TIGTA web page.

On the Joint Committee teleconference call, Bernie noted that Nina Olson, National Taxpayer Advocate, will hold town hall meetings with TAP members and the general public. The meeting dates are not yet available. Ms Olson has also made a commitment to be available for a Wednesday Social during the TAP annual meeting in November.

TAP Director, Bernie Coston, will be sending all retiring members an exit survey. The Joint Committee is urging retiring members to complete this survey and provide feedback based on their satisfaction with the TAP.

Area 6 Assessment

In September, the Joint Committee will have their last face-to-face meeting in Las Vegas. During the meeting, each chair will have the opportunity to present a draft of their annual meeting presentations. Each chair has been given 5 minutes for their presentation and three PowerPoint slides. The Joint Committee is suggesting that the committee highlight one or two accomplishments or a significant outreach accomplishment. Virginia explained that the PowerPoint presentation is due to the Joint Committee on September 9, 2005. Virginia asked the members to think about suggestions for the presentation.



Action: By August 22, 2005, each committee member will e-mail Dave their suggestions for the presentation.

Closing

Tom closed the meeting.

Next Meeting

September 15, 2005 8:00 a.m. PDT



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
July 21, 2005**

Designated Federal Official:

- Tom Sherwood
Local Taxpayer Advocate,
Denver, CO

Committee Members Present:

- Jim Banks, MT
- Larry Barnard, ID
- Jerry Fireman, WA
- Neil Mitchell, UT
- Jack Morrell, ND
- Maryann Motza, CO (Vice Chair)
- Joe Reder, WA

Committee Members Absent/Excused:

- Mario Burgos, NM
- John Hollingsworth, SD
- Greg Maciulla, AZ
- Virginia Symonds, OR (Chair)

TAP Staff:

- Dave Coffman, Program Analyst and Note taker
- Judi Nicholas, Program Manager

Opening

Tom opened the meeting.

Roll Call

Dave took roll call. A quorum was met.

Welcome/Announcements/Review Agenda

Maryann, acting as the Area 6 chair, welcomed everyone to the meeting. She asked Judi to comment on pertinent issues from the Joint Committee meeting.

Judi informed the committee that, in light of the planned Taxpayer Assistance Center closings, Congress has requested the Treasury Inspector General for Tax Administration (TIGTA) to conduct an audit on the methodology used by the IRS to determine the center closings. Area chairs (or a representative of the areas) will participate in a conference call on July 29, 2005 at 1:00 pm (Eastern Time) to discuss the planned closures with TIGTA. Staff will not participate in this call.



Outreach Summary

Maryann reviewed the outreach summary spreadsheet from June.

Neil mentioned that he's contacted an individual with the local VITA site, requesting an opportunity to speak to the VITA personnel about the TAP.

Dave informed the committee that the outreach reporting form will be sent a little early this month. Please return this document to Dave timely. The TAP staff will be out of the office the week of August 1 through 5, 2005 so the outreach efforts for Area 6 must be summarized and reported to Virginia prior to August 1st.

2991 (TAS Toll-Free Number) *(Virginia Symonds):*

Dave noted that Virginia was not able to make today's meeting, but asked that the committee consider the recommendation and review the draft of the Joint Committee referral. Dave summarized the problem and the recommendation.

Judi expressed concern for the issue statement. She noted that there is an option to speak directly to a TAS representative but that option is not prominent in the message. The existing script needs to be rephrased so that callers will realize that they may be able to speak to a person.

Tom informed the committee that the National Taxpayer Advocate has directed that IRS telephone menu scripts which mention the Taxpayer Advocate Service (TAS) also mention that the assistance TAS provides is free. Tom suggested adding the words "provides free assistance" to the solution.

Judi suggested reversing the order of choice #2 and choice #3 to inform the caller about hardship provisions early in the message. Also, option number 1 should be divided between personal and business taxes. Dave responded that if a taxpayer calls the individual tax help line and enters an employer identification number (EIN) instead of a Social Security number (SSN), the caller will probably be transferred to the business help line.

Judi also asked the committee if there is value of adding the existing script to the Objective / Problem statement.

Decisions:

Issue Statement: Replace "an" with "a readily available".

Proposed Solution: Include the statement that the Advocate provides free assistance. Switch menu choices #2 and #3.

Objective/Problem Statement: Include the existing script.

Summary and Conclusion: To be written and added to the referral.

Action: Virginia, Dave and Judi will work together to make the changes, include the summary and conclusion and forward the referral to the Joint Committee. A copy of the final version will be posted to TAPSpeak.

#3250 (Grandparents Claiming EITC) *(Jim Banks and Jerry Fireman):*

Judi informed the committee that she has been exchanging e-mail with Alyssa Blum, the issue owner of the Earned Income Tax Credit (EITC) issue committee. Getting the word out to grandparents about filing a return to claim EITC when a filing requirement does not exist, is not an area being worked by



Alyssa Blum. Alyssa suggested contacting the Stakeholder Partnerships and Education and Communication (SPEC) office. After communicating with the SPEC office, Judi learned that the EITC office drives the message and the SPEC office delivers the message. Before SPEC can communicate any message, it needs to know the message that the EITC office wants communicated.

Judi's last e-mail to Alyssa Blum asked her issue committee to take on and work this issue. Judi is waiting for a reply.

Fax Numbers on Notices

Dave reviewed the history of this issue and said that a contact has been found in the Information Technology Services of IRS. Dave forwarded this information to Virginia and asked her to forward the response back to the Joint Committee so that the suggestion will be forwarded to the appropriate area. Judi added that this will be forwarded to the Information Technology contact to address the technical aspects of the suggestion.

Provider Identification Numbers

The IRS returned this suggestion back to the Joint Committee stating that it should actually be submitted to both Treasury and the Office of Chief Counsel. IRS noted that they don't have the authority or ability to comment on the suggestion. Judi reported that TAP Director, Bernie Coston, is trying to find out if submitting this suggestion to Treasury and Chief Counsel is appropriate. Judi's goal is to get a reply before the next Area 6 committee meeting.

3117 Form 1098-T Tuition Statement

In the June meeting, Dave was asked to research and report on the purpose of this form, how the IRS processes the form when it's received and how the information reported on the form is used by the IRS.

Dave reported that his research has provided a name and number of an IRS contact that may know the answer to these questions. He has tried to reach this person but has been unsuccessful. Judi noted that if Dave's attempts continue to prove unsuccessful, the staff will contact this person's supervisor to get the needed information.

Action: Dave will continue his research for information needed to effectively work this issue.

#3076 Tax Forms Compatible for E-Filing (Mario Burgos):

Although Mario was not present, the committee discussed a draft of the Joint Committee referral for this issue.

Judi restated the suggestion that all IRS tax-related fillable forms should be electronically filed and all new forms should have an electronically transmitted version at the same time a paper form is introduced.

Dave informed the committee that Mario has already proposed some changes to the referral. Mario's changes were in the following areas:

Proposed Solution: Remove the word "fillable."

Background: Include "Congress has set a goal of having 80% of all tax and informational returns filed electronically by 2007."

The committee agreed to these changes. A summary and conclusion will be added.



Decision: Mario's suggested changes will be incorporated into the referral. Dave, Judi and Mario will review the final document and forward it to the Joint Committee.

Action: Dave will contact Mario on the changes and ask him to supply a summary and conclusion.

#3037 Estate Tax Return Filing (*Mario Burgos & Greg Maciulla*):

Neither Mario nor Greg was present to speak about the draft Joint Committee referral.

Judi reminded the committee that this suggestion stems from the fact that there is not an effective program for ensuring estate tax returns are filed when required.

Jerry stated that the proposed solution is not as clear as it should be. The committee recommended that Mario and Greg re-draft the proposed solution. All were in agreement that the other parts of the referral were acceptable.

Decision: The committee will approve the revised referral via e-mail.

Action: Mario and Greg will write a summary and conclusion and clarify the proposed solution.

Action: The re-drafted referral will be e-mailed to Area 6 for approval.

#3340 Forms Availability in the Taxpayer Assistance Centers (*Joe Reder*):

Joe informed the committee of his research path and analysis, including current taxpayer assistance center (TAC) policy regarding forms distribution. Joe continued that the TAC office mentioned in the research report has been contacted, proper procedure has been discussed, and it appears that this was an isolated problem. Joe concluded that this problem has been resolved and suggested that this issue should be dropped.

Decision: The committee has decided to drop this issue.

Action: Dave will change the status of this issue to "dropped" and, if taxpayer contact information is available, a letter will be sent to the taxpayer.

Closing

Maryann asked the committee members if they had any remaining questions or comments.

Joe asked for the last date he will be part of the committee. Judi replied that Joe's term will end September 30, 2005.

Maryann asked for the date of the next conference call. Judi responded that the next Area 6 conference call will be August 18, 2005 at 8:00 am (Pacific Time).

Dave announced that, after reviewing his calendar for travel, leave, etc., he will only be in the office for approximately 6 days during the month of August. As part of this, the TAP staff will be out of the office for the first week of August.

End of Meeting Assessment

Dave alerted the members that a copy of the meeting assessment has been included in their packet of pre-read materials. A copy can also be found on TAPSpeak. Members may send, fax, e-mail or call him with their responses.

Committee members stated that this has been a successful meeting.



Closing

Tom closed the meeting.

The next Area 6 meeting is scheduled for Thursday, August 18, 2005 at 8:00 am (Pacific Time).



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Face-to-Face Meeting
June 17 & 18, 2005
Denver, Colorado**

Designated Federal Official:

- Tom Sherwood
Local Taxpayer Advocate,
Denver, CO

Committee Members Present:

- Jim Banks, MT
- Larry Barnard, ID
- Mario Burgos, NM
- Jerry Fireman, WA
- John Hollingsworth, SD
- Neil Mitchell, UT
- Jack Morrell, ND
- Maryann Motza, CO (Vice Chair)
- Joe Reder, WA
- Virginia Symonds, OR (Chair)

Committee Members Absent/Excused:

- Greg Maciulla, AZ

TAP Staff:

- Dave Coffman, Program Analyst and Note taker
- Bernie Coston, TAP Director
- Judi Nicholas, Program Manager

Guest:

- Charles W. Morris, IRS Estate Tax Attorney

Friday, June 17, 2005

Opening

Tom opened the meeting.

Welcome/Announcements/Review Agenda

Virginia welcomed the members and reviewed the agenda.

Roll Call

Dave took roll call. A quorum was met. All members and staff introduced themselves and shared some biographical information. The TAP staff explained their role within the Taxpayer Advocacy Panel (TAP).



Director's Comments

Bernie welcomed everyone to the meeting and thanked them for their participation in the TAP. Bernie spoke about the following subjects:

Letter to Commissioner Everson: Bernie commented on a letter written by representatives of the TAP to the IRS Commissioner. One outcome from this letter is that the commissioner has agreed to meet with a contingent of the TAP membership on an ongoing basis. Bernie is attempting to schedule a brief meeting between the commissioner and the Joint Committee at the November annual TAP meeting.

Recruitment: Approximately 35 TAP slots will be filled this year. An effective alternate pool has been established and alternate members have already been selected from the pool. Future recruiting will be much more focused. The TAP recruitment efforts will focus only on those areas with slots to fill.

Changes in Charter: An amendment to the charter has been submitted. Changes include replacement of 1/3 of all TAP members each year and more flexibility in selecting members based on population changes. These changes will help in promoting consistency.

Changes in TAP: One criticism that Bernie has been dealing with is the lack of meeting time allowed for issue and area committees during the annual meeting. This year, more committee meeting time will be granted. Bernie also noted another criticism, the time lapse between the annual meeting and the first teleconference meeting. To remedy this, the first committee meetings will start in December.

Exit Surveys: Last year, Bernie asked outgoing members to complete an exit survey, sharing their experiences with TAP. 50 surveys were sent and only 7 were returned. Bernie stressed the importance of the survey and asked those retiring to make a commitment to complete the survey.

Bernie asked the members for questions/comments.

Virginia asked Bernie if he shares the results of the exit survey with all TAP members. Bernie replied that an Analyst compiles the results and he will send it to the chairs to share with their individual committees. Results will be shared at the July Joint Committee meeting.

John suggested that Bernie may get a better exit survey response if someone (unknown to the TAP members) were to conduct a telephone survey with the exiting members.

Judi commented on the length of the survey. If the survey is too long, some may either set it aside for later (or then forget about it) or they may be turned off by the amount of time it will take to complete the survey.

Meeting Satisfaction Survey (Introduction)

Virginia informed the committee that a survey instrument is being considered for Area 6 members to provide input on the productiveness of its meetings. Virginia introduced John as being the member who will take the lead on explaining this instrument.

John explained the method that is being used by his prior area committee and noted that the Area 6 guidelines may be incorporated into the survey. From his prior area, John remembers that the Area 5 analyst compiled the results of the survey and provided a summary to the chair.

John explained that a written survey gives members some structure with time to reflect after the meeting.

Bernie asked the members if there is any historical data from past satisfaction surveys. Mario said that something like this has been tried in the past but the response rate diminished as time went on.



John and Virginia asked everyone to think about this written survey as one method of assessing Area 6 meetings. Tomorrow, all members will discuss the survey and Area 6 will decide if and how the survey will be used.

Bernie cautioned everyone to only have survey questions on items that are within the control of Area 6.

Joe noted that a very cohesive group, such as Area 6, is generally not afraid to say anything within the group. Also, verbal feedback is instantaneous, allowing the problem to be fixed quickly.

TAPSpeak Demonstration

Dave gave a demonstration on TAPSpeak. The demonstration focused on navigating through the basic areas of TAPSpeak and addressing some common problems that members experience when using TAPSpeak.

Dave also pointed out that the Area 6 portion of TAPSpeak can be tailored to suit the needs of the committee. Everyone was asked to start formulating ideas on how Area 6 could use TAPSpeak more effectively. These ideas will be discussed tomorrow.

Outreach Report

Maryann and Tom shared their experiences from their visit with members of the Bosnia-Herzegovina Accord on Tax Administration. Maryann provided information about the TAP to the Bosnia-Herzegovina tax officials and is planning to write an op-ed piece for the media, sharing her experience with the visiting tax officials. Maryann asked other members to share their outreach experiences.

Jack stated that he composed a letter introducing the TAP and is sending it out to organizations, asking for an opportunity to speak to them about the panel. Jack asked if National Office TAP can compose a library of letters for outreach purposes.

Action: Judi will research and find out if the National Office TAP can compose a library of letters for outreach purposes.

Neil asked members for their experiences in outreach. Joe commented on his outreach contacts with political figures. He also outlined his outreach strategies with homeowner associations and churches.

Judi noted that everyone has a finite amount of time and asked them to do what they can for outreach.

Subject Matter Expert

Mr. Chuck Morris, an IRS estate tax attorney, spoke to the committee (via conference call) on the subject of estate taxes. Area 6 invited Mr. Morris to speak at the meeting, hoping to gain some insight on estate taxes for an estate tax issue they are working on. Mario, the issue owner, led Mr. Morris through a discussion on several questions and talking points submitted by the committee.

Mr. Morris provided a brief history of estate taxes, the requirement to file and the current and near-future exemption amounts. He also commented on the volume of Form 706 returns filed, the percentage of those returns that generate tax and the amount of revenue collected.

Most questions involved compliance with estate tax returns. Mr. Morris commented on an existing non-filer program which has had some success. However, there is not a computer program (such as the program to ensure Form 1040's are filed when appropriate) that is triggered by specific data to determine if a delinquency may exist. The greatest challenges to an effective non-filer program are



resources and data analysis. In the area of estate taxes, there is so much to be gained by having a compliant public.

#3037 Estate Tax Return Filing (*Mario Burgos & Greg Maciulla*):

The committee used the knowledge gained from the subject matter expert to discuss this issue.

Decision: The committee decided that an effective system (computer program) should be put into place to ensure Form 706 for estate taxes is filed when appropriate.

Action: Mario will work with Dave in drafting a referral to the Joint Committee. The draft will be shared with the Area 6 committee members for input.

Fax Number Recommendations

Judi informed the committee that the Treasury Inspector General for Tax Administration (TIGTA) is looking at fax machine usage within the IRS and is considering an audit in this area. Judi provided a research report on the recommendation and the IRS response to the investigator. Mario pointed out that the IRS response included the need for technology to support such a program plus the need to analyze and quantify the burden reduction. Mario suggested that the IRS perform this analysis.

Judi noted that the response came from the notice support group. The issue needs to be submitted to an area that deals more with fax technology than notices.

Decision: Recommendation will be resubmitted to the appropriate area within IRS.

Action: Dave will locate the appropriate area within IRS that is familiar with the technology needed to implement this suggestion.

Provider Identification Numbers

Virginia reviewed the Joint Committee's response to initiating provider identification numbers and informed the members that this issue has been returned by the Joint Committee without closure. An appropriate closure is not available. Area 6 must decide how to work or dispose of this issue.

Decision: The committee decided to research the possibility of forwarding this issue to the Office of Chief Counsel and the Office of the Assistant Secretary for Tax Policy.

Action: TAP staff will research the possibility of referring the issue to the Chief Counsel and the Assistant Secretary for Tax Policy.

2835 Change in Refund Notification (*Larry Barnard*):

The committee reviewed a draft of the Joint Committee referral. The committee agreed that the proposed solution lacked specifics. Discussion on this issue included timeframes for notices and the current confines with existing technology. Judi reiterated the intent of the referral.

Decision: The proposed solution needs to be articulated more clearly. Also, the second sentence of the issue statement should be deleted.

Action: Dave will work with Larry in making the revision. Dave will e-mail the revised draft to the group. Approval of the referral will be by e-mail.

#3117 Form 1098-T Tuition Statement (*Maryann Motza and Jim Banks*):

The committee reviewed a draft of the Joint Committee referral. Jim explained how educational institutions use Form 1098-T and common bookkeeping problems associated with the form.



Committee discussion included usefulness of the form, reporting requirements, qualified expenses and confusion on the part of the educational institutions.

Decision: This issue is not ready for referral to the Joint Committee.

Action: Dave will complete the research needed to find out why Form 1098-T is generated and how IRS uses this form after the educational institution completes it.

#3250 Grandparents Claiming EITC (*Jim Banks and Jerry Fireman*):

A draft of the Joint Committee referral was reviewed and discussed. Several members asked why this issue is not being handled by the EITC issue committee. Others noted that the issue was discussed at the EITC meeting. Dave explained that he contacted the analyst and learned that the EITC committee will not work this issue. Members insisted that this issue is being worked by the EITC committee. Judi informed the members that issue committees work issues they receive from the IRS issue owner(s).

Action: TAP staff will discuss this issue with the program owner for EITC to determine if this issue can be incorporated into the work being completed by the EITC issue committee.

#3247 IRS Delay in Sending Employment Info to SSA (*Maryann Motza and Larry Barnard*):

Larry explained this issue to the committee, emphasizing the main problem -- the sharing of employment information from IRS to the Social Security Administration.

Dave updated everyone on the research and actions that have taken place on this issue. From a recent contact with the computing center, Dave learned that income information is transmitted from the IRS to SSA on a weekly basis.

Mario suggested that the staff send a letter to the taxpayer with the research and ask them to explain the actual problem they encountered. Dave noted that this issue was raised by Jerry after an outreach event he attended. The taxpayer's name is not known.

Action: Jerry will try to determine which taxpayer made this suggestion and provide the contact information to Dave.

TAS Toll-Free Number (*Virginia Symonds*):

Virginia summarized the research findings for this issue. She compared the TAS criteria in the selected publications to that of the TAS toll-free number menu prompts. There are inconsistencies between the publications and the menu prompts.

Mario noted that the research went in a different direction than the issue. The issue is that the caller wants to be able to speak directly to a person without going through the menu options.

Judi and Bernie explained that there are really two problems to this issue. The first is that the caller is unable to speak directly to a person and the second is that the menu prompts do not outline all TAS criteria.

Judi added that this phone number is not staffed by TAS personnel. Instead, employees from Accounts Management answer these calls.

The committee called the TAS toll-free number to hear the menu prompts.



Discussion ensued as to what may have happened to cause this caller to make such a suggestion. Judi said that the caller may have been calling for a particular purpose; however, the menu prompts did not advise him of all TAS criteria. The caller probably heard the initial TAS criteria description (which is incomplete) and realized that his situation did not fit in the list of criteria. Confused, the caller probably selected the other option which took him to the IRS toll-free help line.

Bernie suggested that the greeting be changed to let them know their selection will connect them with an individual. Mario suggested placing the option for the toll-free tax help line first and options for TAS criteria after that.

Decision: All TAS criteria should be included in the TAS help line menu prompts.

Action: Virginia and Dave will draft a Joint Committee referral, suggesting that the first menu prompt direct the caller to the IRS Help Line (800-829-1040) and the remaining prompts list the TAS criteria and include the message that the caller will be transferred to an IRS representative.

#3249 Accuracy of Answers by IRS Help Line (*Jerry Fireman and Maryann Motza*):

Jerry explained the problem that taxpayers often encounter when calling the IRS Help line and getting different answers from different IRS employees.

Judi informed the members how IRS employees use probe and response (P&R) guides, in conjunction with IRS publications, to answer tax questions. She also noted that the P&R guide has changed the last few years in order to increase the accuracy of the assistant. The different levels of quality review were discussed along with the relationship of new employees, training and accuracy.

Action: Dave will locate the quality improvement plan, quality improvement process and the IRS' goal for accuracy. The committee will revisit the issue after this information is gathered.

#3076/3079 Tax Forms Compatible for E-filing (*Mario Burgos*):

Mario recommended that this issue be referred to the Joint Committee. His solution is that all IRS forms should be e-file compatible, both existing forms and any new forms that are introduced.

Decision: This suggestion will be will be forwarded to the Joint Committee.

Action: Dave and Mario will draft a Joint Committee referral to share at the next meeting.

#3197 Form 8493 – Need for Translation (*Greg Maciulla and Joe Reder*):

Joe informed the committee that the translated version of this form is due to go to print on October 24, 2005.

Decision: Committee decided to drop this issue as the committee no longer needs to advocate for translation of the form.

Action: Dave will enter the decision to drop this issue into the TAP database.

Discussion of Unassigned Issues

Judi said she has been prioritizing the issues that are given to the Area 6 committee. Prioritization is based on the number of issues that the analyst can effectively work. She asked the committee to consider a process used by another area which uses a subcommittee to prioritize the new issues. This is done prior to the full committee meeting. After the subcommittee prioritizes the issues, they share their recommendations at the full committee meeting. Issues then are placed in the parking lot, dropped or added to the list of active issues. There can only be so many issues on the plate of the analyst at one time.



Virginia asked how much independent research members can do. Judi replied that members may do as much research as they like, but the staff will continue to complete research on the issues.

Judi asked the committee to decide a method for working unassigned issues.

Decision: The existing issue owner process will remain in effect. A list of unassigned & assigned issues will be placed on TAPSpeak.

The committee then assigned issues owners to the unassigned issues. Issues that were not assigned were placed in the parking lot. Using the current list of unassigned issues, the committee prioritized the new issues for the analyst.

Decision: The committee decided to close issue # 3408 and send a closing letter to the taxpayer.

End of Day Comments

Virginia commented that the day was productive and a lot was accomplished. Jack noted that face-to-face meetings are always much more productive. Bernie recognized the effectiveness of face-to-face meetings and noted that factors such as conflicts with other meetings, the budget and the strain on the staff, restrict the number of face-to-face meetings a committee may hold.

Closing

Tom closed the meeting for the day.

Saturday, June 18, 2005

Opening

Tom opened the meeting.

Welcome/Review Agenda

Virginia welcomed everyone and reviewed the agenda.

Public Comments

Members of the public were not present. The public did not submit any comments to the committee.

Initial Research on Assigned Issues

Judi asked the committee to review the issue statements on the list of assigned issues. Committee members reviewed the issue statements and provided Dave a research path for each assigned issue.

Action: Dave will provide preliminary research based on the path requested by the committee members.

Joint Committee Report

Virginia reported on the unfavorable response rate to TAP member exit interviews.

The rest of the most recent Joint Committee meeting was spent working issues. Judi commented on a process being considered where the Forms & Publications office will make a change to the forms & pubs when they receive it. The process, when finalized, will be in the member handbook.



Virginia noted that, because of a letter sent by the TAP chair to the IRS Commissioner, the commissioner agreed to meet annually with a representative from TAP. Judi clarified that the TAP is trying to organize two meetings per year with the commissioner and the purpose of the letter sent by the TAP chair was to organize a dialogue with the commissioner in light of the TAC closings.

Action: Dave will post the letter from John Dalrymple on closing the Taxpayer Assistance Centers to the Area 6 portion of TAPSpeak.

Judi stated that the annual meeting dates are November 1, (travel day) to November 5, 2005.

Tailoring TAPSpeak

Judi led a discussion on placing Area 6 materials on TAPSpeak. At the time of this discussion, only draft meeting minutes and the outreach spreadsheet appear on TAPSpeak.

Discussion included using the e-mail feature of TAPSpeak to notify committee members of recent additions, the appropriate place(s) to house Area 6 materials and timeframes used to retain this information.

Decision: As issues are being worked, research reports will be posted to the discussion room of TAPSpeak.

Decision: Draft minutes from the Area 6 meeting will be posted in the discussion room.

Decision: Research reports, Joint Committee referrals and any documents associated with the teleconferences will be placed in the reading room.

Decision: The chart for unassigned and assigned issues will be updated monthly and posted to the reading room.

Dave noted that there were some problems with the TAPSpeak e-mail notification feature. The vendor has been contacted and it appears that the problem has been fixed.

Meeting Satisfaction Survey (Conclusion)

Committee members were asked to provide input on the Meeting Satisfaction Survey. Discussion continued with suggestions, questions, agreements and disagreements.

Jim suggested that the survey should be completed immediately following the meeting and faxed to the analyst.

Some members expressed that they do not have time to fill out the form. Others remarked how the form could be used to track meeting effectiveness.

John commented that incorporating the Area 6 meeting guidelines into the survey would tailor the form to the needs of Area 6; however, expanding the questions too much will decrease the response rate.

Virginia asked the members for their preference of a paper survey versus a verbal survey. Results were mixed. Joe preferred the current method of surveying the committee at the end of each meeting. If any member has a problem that could not be addressed during the meeting, he/she may phone the chair and explain the problem directly to her. Jerry suggested that the next few meetings should use the survey and then determine its effectiveness after that.



Most committee members stated that if the survey would help the Area 6 chair, they were willing to go along with the survey process "as is". Maryann asked that the survey be kept as optional and not required.

Decision: Area 6 will continue with verbal closing comments at the end of each meeting. As an option, members may complete the written survey and submit it to Dave after the meeting. Dave will compile the results and send them to Virginia.

Closing Comments

Virginia stated that this is the last face-to-face meeting for many of the Area 6 committee members. She remarked that the TAP experience has been an adventure.

Several members shared their challenges and experiences in working as a volunteer for the TAP.

Closing

Tom closed the meeting and wished everyone a safe trip home.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
May 19, 2005**

Designated Federal Official:

- Tom Sherwood
Local Taxpayer Advocate,
Denver, CO

Committee Members Present:

- Larry Barnard, ID
- Jerry Fireman, WA
- Neil Mitchell, UT
- Jack Morrell, ND
- Virginia Symonds, OR (Chair)

Committee Members Absent/Excused:

- Jim Banks, MT
- Mario Burgos, NM
- John Hollingsworth, SD
- Greg Maciulla, AZ
- Maryann Motza, CO (Vice Chair)
- Joe Reder, WA

TAP Staff:

- Dave Coffman, Program Analyst and Note taker

Opening

Tom opened the meeting.

Welcome/Announcements/Review Agenda

Virginia welcomed the group and explained that today's agenda is primarily focused on preparing for the Area 6 face-to-face meeting in June.

Roll Call

Dave took roll call. A quorum was not met. Tom explained how the committee may operate without a quorum of members.

Face-to-Face Meeting Preparation

Virginia polled the group, asking them if they've made their hotel room reservations for the June meeting.

Action: Dave will contact Marla for guidance on helping those members who have not made their reservations.



Virginia facilitated a discussion, allowing the seasoned members of the committee to explain the process, interactions and benefits of participating in a face-to-face meeting. This discussion gave the newer members a better understanding of the actions, expectations and outcomes of a face-to-face meeting. Virginia emphasized that these meetings strengthen the interaction between the members. Often members will have dinner together at the end of the day.

Neil asked about the dress for the meetings. Virginia informed the members that casual/comfortable is the best.

Dave informed the committee that a news release was completed, announcing the June meeting. Tom has been working with the media specialist in Denver. The release was sent to at least four states, Colorado, Wyoming, Montana and Idaho as a public service message. While the release could cover hundreds of media outlets, only a few may actually communicate the message to their audience. The primary purpose of the news release is to advise the public of the meeting, and, of course the meeting will be announced in the Federal Register.

Dave also reported that Tom has located a potential guest speaker for the June meeting. Tom has been in contact with an IRS Governmental Liaison, Gretchen Mitterer, who is willing to speak to the committee. Those present at the meeting will find her message to be of great value. The committee expressed an interest in having this guest speaker at the June meeting.

Action: Dave will work with Tom to make the necessary arrangements for this speaker to speak at the June meeting.

Outreach Summary

Dave informed the committee that the monthly outreach summary for Area 6 is now on TAPSpeak. Dave asked the committee to make sure that they report their outreach efforts to him by the due date of each month. Whether this information is reported via summary spreadsheet, e-mail, fax or phone call, please make sure that Dave gets the info by the due date.

If for some reason a member forgets to include an outreach item, but remembers it later, just send it to Dave and he'll include it on next month's summary.

TAPSpeak Training

Some members have expressed the need for TAPSpeak training. Dave asked for input on what form of training or presentation the committee would like to receive. Dave explained the information that is currently on Area 6's part of TAPSpeak as well as other parts of TAPSpeak. Neil noted that he does have access to TAPSpeak.

The committee agreed that it's worth the effort to have some TAPSpeak training, especially navigating through the system and tailoring the Area 6 section for the committee's needs. Those present requested a small session on navigating through TAPSpeak, addressing common problems people encounter when using TAPSpeak and having a discussion on how Area 6 can tailor TAPSpeak for its own use.

Action: Dave will work on getting Neil access to TAPSpeak.

Action: Dave will send an e-mail to the absent Area 6 members on their input for a TAPSpeak demonstration.

Action: Dave will prepare a short presentation, followed by discussion on TAPSpeak for the June face-to-face meeting.



Inform of Public Input Time

Dave informed the committee that the June face-to-face meeting is a public meeting. The public is invited to attend. However, the time set aside for public input is from 9:00 to 10:00 a.m. on that Saturday.

Virginia shared some experiences with public input from a meeting she attended in Seattle.

Tom explained that each member of the public will be given a time limit in which they are allowed to speak. Some Denver Taxpayer Advocate Service (TAS) employees will also attend the meeting. One reason for their presence is to help any member of the public with an issue that would be best worked by TAS.

Review of Draft Agenda

Dave constructed a rough draft of the June meeting agenda and forwarded it to each member for their feedback. He asked that members e-mail or call him or Virginia with their feedback.

Subject Matter Expert Preparation

A subject matter expert will speak at the June meeting on the topic of estate taxes. The reason for inviting this speaker is to shed some light on issue # 3037, Estate Tax Return Filing. The issue owners weren't present at this meeting so Virginia decided to postpone the discussion and schedule a teleconference with the issue owners.

Jerry noted that the committee should ask the subject matter expert for his opinions on how he sees this issue. Can he see a way of tracking and notifying taxpayers to resolve this problem? Does the expert have any ideas?

Action: Virginia and Dave will set up a conference call with issue owners Mario and Greg. Dave will include in the conference call the concerns raised from today's meeting, especially the scope and extent of this problem. The conference call will also address asking expert for his ideas in resolving this problem.

Change in Teleconference Times

Dave announced that some members have a scheduling conflict with the monthly Area 6 conference call schedule. Adding to this conflict, the communications committee teleconference is directly after the Area 6 teleconference. Judi sent a survey to all committee members with some schedule options. The result is that, beginning in July, teleconferences for Area 6 will be the third Thursday of each month at 8:00 a.m. Pacific time. The meetings will still be set for 90 minutes.

Meeting Satisfaction Survey

Virginia sent an e-mail to all members, asking them to think about alternative methods of providing feedback on what went well and what didn't go so well in the Area 6 meetings (teleconference and face-to-face). Traditionally, feedback about an Area 6 meeting was given verbally at the end of each meeting. Virginia shared responses from two members that were not at today's meeting, one favoring verbal feedback and the other favoring written feedback. Virginia surveyed those on the call today and discovered that all four members prefer feedback via e-mail, with one member asking for a combination of both e-mail after the meeting and verbal feedback at the end of the meeting.

Action: Virginia and Dave will work on a method of sharing feedback from the meetings that best serves the needs of Area 6.

Recruitment Update

Virginia thanked all members that helped in recruiting new members for next year's panel.



Joint Committee Business

Due to the large number of members that are either absent or excused from today's meeting, Virginia postponed announcing Joint Committee business and will send all members an e-mail outlining the Joint Committee tasks and accomplishments.

Action: Virginia will send all members a summary of the Joint Committee meeting.

End of Meeting Assessment

Jerry noted that, in the event of a job-related commitment, he may not be able to participate in the Area 6 meeting. This doesn't happen very often. Dave said that there will be times when a member may not be able to make an Area 6 meeting. This is understood and accepted.

Members are looking forward to the face-to-face meeting, meeting everyone again.

Closing

With no other topics to discuss, Tom closed the meeting.

The next Area 6 meeting will be held on June 17 and 18, 2005 in Denver, Colorado.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
April 18, 2005**

Attendance

- Jim Banks
- Larry Barnard
- Mario Burgos
- John Hollingsworth
- Greg Maciulla
- Jack Morrell
- Maryann Motza, Vice Chair
- Judi Nicholas, Designated Federal Official
- Joe Reder
- Virginia Symonds, Chair

Staff

- Dave Coffman, Program Analyst
- Marla Ofilas, Note Taker

Welcome/Announcements/Review Agenda

Judi opened the meeting and announced that an alternate has been identified to replace Sallie Richardson.

Maryann welcomed the members and announced that she is facilitating the meeting. Roll call was performed and a quorum was met.

Monthly Outreach Summary

Maryann noted that the outreach summary is working well for the Area 6 committee. The summary keeps members current on panel outreach activities. Dave's monthly reminder, asking committee members to report on their monthly outreach activities, has also been helpful.

Issues to be Considered

- **Form 1098-T Tuition Statement (3117) – Jim Banks and Maryann Motza**
Jim presented this issue to the committee, concluding that the problem is legislative in nature. Judi explained how the committee could elevate this issue to the National Taxpayer Advocate, Nina Olson, for consideration in the Annual Report to Congress.

Dave asked Jim to consider if the problem is the law or the way the law is understood. Jim replied that it could be a combination and expressed the need for additional research. Maryann also asked for further research on this issue.

Action: Dave and Jim will analyze the law and try to determine the amount of difficulty which may be encountered when trying to understand the law.

- **IRS Delay in Sending Employment Info to Social Security (3247) – Larry Barnard and Maryann Motza**



- Larry reported that this is both a Social Security problem and an employee problem. Maryann agreed and suggested that this issue should be sent to the Social Security Administration.

Dave shared his research findings with the members. After contacting a representative from the Social Security Administration, Dave learned that employers report the taxpayer's income/employment information to Social Security, not the IRS. There is an exchange of information between Social Security and IRS; however, it does not affect the taxpayer's ability to claim Social Security benefits. Jack asked the committee to consider if information from Schedule SE or Schedule C is reported to Social Security. Social Security may receive income/employment information from the employer, but if the taxpayer is self-employed, Social Security must rely on a different source to receive the information.

Decision: Larry and Maryann will continue research. Dave will research how and when Social Security receives information from self-employed taxpayers.

- **Confusion on Form 8812 Worksheet (3192) – Jim Banks**
The committee reviewed a draft Joint Committee referral for this issue. Jim noted that Dave has done a remarkable job at framing the issue statement.

Decision: The committee agreed to elevate this issue to the Joint Committee. Maryann and Virginia will work together to ensure it's included in the monthly report.

Action: Dave will send Maryann an electronic copy for the Joint Committee monthly report.

Issues with Research Completed:

Preliminary research has been completed on these issues and Dave asked the issue owners to provide a status report and inform the committee of the issue focus. Dave recognized that some owners recently received the preliminary research and may not have had a chance to review it.

- **Change in Refund Notification (2835) – Larry Barnard**
Larry stressed that this issue has been assigned to Area 6 for over a year and it needs to be resolved. There are no further actions the IRS can take to resolve this problem. Judi explained that if the committee feels that this issue cannot be resolved, a closing letter may be sent to the taxpayer. John did not see this as a systemic problem. Instead of contacting the IRS, the taxpayer should have contacted the preparer when he realized there was a difference in his refund.

The committee continued to discuss alternatives to informing the taxpayer of the refund discrepancy. Judi informed the committee of how hardship provisions may be related to refunds. At first, the committee decided to close the issue and send a closing letter to the taxpayer; however, Mario did not agree with closing the issue. Instead, he suggested that this should be elevated to the Joint Committee when the IRS updates its computer systems, eliminating the delay in notifying the taxpayer of the discrepancy.

Decision: This issue will be referred to the Joint Committee, suggesting that the IRS recognize this need and prioritize it in its plan for systems modernization. The taxpayer should be informed of the reason behind a refund discrepancy at the same time that refund is deposited into his/her account.

Action: The committee agreed to this suggestion. Dave will organize the thoughts of the committee and draft a recommendation for final approval. The committee will review and approve the recommendation by e-mail and then forward it to the Joint Committee.



- **TAS Toll-Free Number (2991) – Virginia Symonds**
Decision: Virginia agreed to follow through on this issue and provide an update to the committee during the next meeting.
- **Accuracy of Answers by IRS Help Line (3249) – Jerry Fireman and Maryann Motza**
Dave informed the committee that the requested statistics for Social Security and Medicare customer service lines has been provided to the issue owners. Jerry and Maryann requested statistical information on problem topics experienced by the IRS toll-free lines. Dave explained the barriers he experienced with trying to find this information. The accuracy rates he discovered do not paint a true picture of which help line topics have the lowest accuracy rates. Dave stated that he will try to contact someone for guidance in interpreting the information so that the committee may gain a better understanding of which inquiries or responses result in the most errors.

Action: Judi will provide Dave guidance in interpreting the statistical information.

- **IRS Individual Tax Forms are Only in English (3197) – Greg Maciulla and Joe Reder**
Greg explained that the preliminary research expanded into the language barrier and not the actual problem, which is Form 8453 (Electronic Filing Authorization). Greg’s recommendation is to focus on Form 8453 and the taxpayer’s reluctance to sign the form when they don’t understand it. If the IRS wants taxpayers to file electronically, then the IRS should produce an authorization in taxpayers’ native language. Judi felt that Area 6 and the Multi-Lingual committee could work together on resolving this.

Decision: Dave will contact the analyst for the Multi-Lingual Issue committee to gain some insight on their focus. Dave will also update the existing research and shift this issue’s focus directly to that of Form 8453.

- **Estimated Tax Payment Schedule (3232) – Jack Morrell**
Jack explained that the problem is legislative and there’s not much that TAP can do.

Decision: The committee agreed that this issue should be closed as “legislative” and submitted to the National Taxpayer Advocate, Nina Olson. Dave will close this as being legislative in nature and a legislative issue form will be submitted when Dave receives the final version of the form.

- **Grandparents Claiming EITC (3250) – Jim Banks and Jerry Fireman**
Joe noted that this issue was discussed during the EITC committee meeting and asked why it’s still being worked by Area 6. Judi explained how issue committees operate and that their issues are given to them by their program owners.

Discussion continued with thoughts on reaching outside the IRS, alerting those that are not required to file a tax return but should consider filing if they are eligible for the earned income credit. Comments were made that such activities are not within the scope of TAP. Judi suggested that the committee consider contacting SPEC, an area of the IRS which works with outside organizations that interact with individuals who might be eligible for EITC, but don’t normally file a tax return.

Jim clarified that this credit is for people that have earned income. Simply filing a return that is not required does not mean that one is eligible for the credit. Judi suggested that any campaign strategy adopted begin by asking the taxpayer if he/she has received earned income.

Action: Dave will draft a recommendation that SPEC reach out to individuals that fall under this criteria. Dave will also contact the analyst of the EITC issue committee to find out if they are working the same issue.



Member Comments – John Hollingsworth

John shared some best practices that he observed as a member of Area 5. The Area 5 analyst advertised face-to-face meetings, ensuring a media presence, public input and TAS attendance. John also commented on actions taken within Area 5 which helped members to become more familiar with each other. Maryann noted that she is putting together a packet of information for the committee members. Judi explained that some of John's ideas are already normal (and often impromptu) practices for Area 6,

Action: Judi, Maryann, and Tom will compile a list of activities and dining options.

Action: Judi will build into the agenda an opportunity for the members to get to know one another.

Marla noted that she will send each member a folder two weeks prior to the face-to-face meeting. This folder will contain travel information including flight itinerary, hotel information, shuttle/taxi service to/from the airport, and meeting materials needed for the face-to-face meeting.

Action: Dave will contact Area 5 analyst, Mary Ann Delzer, for her "best practices" when preparing for a face-to-face meeting.

Travel Reimbursement – Direct Deposit

Judi notified the members that travel reimbursement via direct deposit has been established. As soon as the TAP office receives the procedures, the TAP secretary will send instructions to each member, explaining the enrollment process. Virginia recognized and thanked Judi for her efforts on this TAP achievement.

TAP Recruitment Memo

The TAP recruitment memo has been issued. Judi asked members to encourage citizens to apply. The application is now available online through the TAP web site.

Meeting Satisfaction Survey

Virginia postponed this issue for the next teleconference.

News from the Communications Committee – Marketing/Media

Mario provided an update on the Marketing/Media subcommittee of the Communications Committee. Mario reminded the committee to fax TAP articles they find to Steve Berkey.

Joint Committee Business

Maryann participated in the last Joint Committee teleconference. She found no items of importance that the members needed to know. Maryann will work with Dave to complete the April monthly report.

- **IRS Response to "Fax Numbers on Notices"**

The IRS responded to an issue that Area 6 elevated through the Joint Committee. Judi explained the response process. Area 6 needs to decide if a response is necessary to the IRS' statement.

Action: The committee decided to postpone this decision for the May meeting.

End of Meeting Assessment

Prior to the end-of-meeting assessment, Judi mentioned that the committee will need to select a new time for monthly teleconferences. Unfortunately, the current meeting times do not allow for the participation of all members.



Action: Judi will send an e-mail listing some schedule alternatives. The committee will select a new date and time via e-mail by Thursday April 21, 2005.

Maryann asked members to assess today's meeting. Jim expressed that this was one of the committee's most productive meetings.

Since there were no other comments, Judi closed the meeting.

The date/time of the next Area 6 meeting is to be determined.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
March 2, 2005**

Attendance

- Mario Burgos
- Jerry Fireman
- Jack Morrell
- Maryann Motza
- Sallie Richardson
- Virginia Symonds
- Tom Sherwood, Designated Federal Official

Absent

- Jim Banks
- Larry Barnard
- John Hollingsworth
- Greg Maciulla
- Joe Reder

Staff

- Judi Nicholas, Program Manager
- Dave Coffman, Analyst

Welcome/Announcements/Review Agenda

Virginia welcomed everyone and reviewed the agenda. Tom officially opened the meeting and Dave completed roll call. At the start of this meeting the committee did not have a quorum. Mario later joined the call and a quorum was met.

Outreach Reporting Process

Maryann introduced the outreach reporting spreadsheet. Dave took input from several discussions and formulated a draft of the spreadsheet. Maryann also spoke about outreach efforts that are often discounted and not understood to be "outreach". She gave an example of Mario's recent news article, an outreach item that should be entered on the spreadsheet. The committee agreed that the news article was not only a form of communication, but an effective outreach tool.

Action: Maryann asked Dave to send all members an e-mail, reminding them that all types of TAP communication, such as news articles, are considered outreach.

Action: The outreach spreadsheet is due to Dave by the end of each month. Dave will send an e-mail reminder 4-5 days before the end of each month. This will allow time for Virginia to include the outreach activities in her monthly report.

Virginia commented on the news articles that Dave wrote for Jim Banks. Judi explained that Jim identified several organizations in Montana that use newsletters as a communication tool. The staff provided two articles for Jim to use. The articles serve as a template which can be tailored by



members to include individual activities. Judi noted that these articles will be shared with all members of Area 6.

Action: Dave will forward the template news articles to all Area 6 members

Issues Categories

Judi gave a brief explanation of the categories of issues listed on the agenda.

- **Issues to be Considered** — Issues that have been researched and the issue owner is prepared to raise his/her issue to the committee for discussion and/or recommendation.
- **Issues with Research Completed** — Issues with preliminary research completed but the issue owner is not prepared to raise the issue to the committee for discussion and/or recommendation. Instead, the issue owner will provide an update on his/her progress in working the issue.
- **Issues Awaiting Research** — Assigned issues that require preliminary research.
- **Unassigned Issues** — Issues that have yet to be assigned an issue owner.

Maryann felt that categorizing the issues on the agenda will help Area 6 to keep track of the issues and help the committee manage their meetings. Virginia agreed and continued with the review of issues.

Issues to be Considered

- **Form 1098-T Tuition Statement — Jim Banks**
This issue has been postponed for discussion until the next Area 6 teleconference.

Issues with Research Completed

- **Change in Refund Notification — Larry Barnard**
This issue has been postponed for discussion until the next Area 6 teleconference.
- **TAS Toll-Free Number — Sallie Richardson**
Sallie informed the committee that she was in contact with Virginia regarding this issue. She provided Dave with her research findings from Government Accountability Office report on IRS Toll-Free numbers. Dave will continue research on her findings. Sallie felt that, half of the time taxpayers call the IRS they have issues that need to be reviewed in person, with their paperwork in front of them. In addition, most of the paperwork is usually wrong and taxpayers don't receive the right information.

Judi noted that taxpayers' biggest complaint was that they couldn't speak to a live person. Their second complaint is that they are unable to get to the Taxpayer Advocate Service (TAS). The toll free number to TAS is not staffed nor funded by the TAS. Employees that receive phone calls on the TAS line are screeners, who determine if the caller meets criteria for TAS.

Decision/Action: Sallie, Virginia and Dave will continue to explore this issue.

- **Accuracy of Answers by IRS Help Line — Jerry Fireman**
Jerry reviewed the issue. He explained the two basic categories of questions that are received by the IRS Help Line, account questions and tax law questions. Account questions involve



individual taxpayer accounts and tax law questions involve filling out tax forms, schedules, etc. A study showed accounts calls in 2003 were answered accurately 78% of the time. This percentage improves to 86% in 2004. The same study showed tax law calls in 2003 were answered accurately 73% of the time. This percentage dropped to 62% in 2004.

Jerry explained that he is still researching this issue. He wants to determine how the IRS can provide more accurate answers to taxpayers. Judi noted that some of the research on this issue came from Nina Olson's Annual Report to Congress. Judi suggested members review the pertinent parts of the report which address inaccurate answers provided by the IRS Help Line. In the Report to Congress, Ms. Olson describes what is believed to be the cause of the drop in accuracy. The report also contains the IRS' response to the problem.

The committee discussed how calls are routed, job aids employees use and the training employees receive. The committee requested a list, by topic, of the most commonly made mistakes.

Decisions/Action: Dave will research accuracy rates by topic.

Issues Awaiting Research:

- **Estate Tax Return Filing**

Dave explained that he has been trying to contact Charles Morris, an IRS estate tax attorney, to invite him to speak at a future Area 6 meeting. He is out of town and is unable to attend today's meeting.

Mario asked if it was possible to send Mr. Morris the research and have him comment on it. This may help speed the process. Dave also explained that if the committee can formulate questions they have on this issue, the questions could be compiled and forwarded to Mr. Morris. This will allow the committee to benefit from Mr. Morris' input if he is unable to attend a future meeting.

Action: Dave will discuss with Mario possible questions to forward to Charles Morris.

- **Tax Forms Compatible for E-Filing**

Dave explained that he has been in contact with Statistical Information Services (SIS) to get filing statistics on returns which cannot be e-filed. Dave's last contact with SIS did not provide the needed statistics, but he did get the name of someone who might be able to provide the information. Dave will try this new lead to get the statistics.

Tom noted that Muriel Whorley, Executive Assistant to Henry Lamar, Commissioner of W&I, addressed this topic in a speech and provided statistics. Tom suggested that Dave contact her.

Judi commented on the data the staff is trying to secure. There are a small number of business returns which cannot be e-filed. The staff is trying to determine what percentage of all returns these represent and the depth of this problem.

- **Confusion on Form 8812 Worksheet**

Dave has been working with Jim Banks to write up a referral to the Joint Committee. Area 6 will have an opportunity to review the draft before it's submitted to the Joint Committee.

- **IRS Individual Tax Forms are Only in English**

Dave has done most of the research regarding this issue. There are some documents that are coded as "vital for translation". Dave is in the process of finding out the timeframe in translating documents.



- **Quarterly Tax Deposit Schedule & Tax Deposit Rules for Small Business Taxpayers**
Dave explained that both of these issues were transferred from Area 5. Dave has not started the research process but will be working with issue owner Jack Morrell.
- **IRS Delay in Sending Employment Info to Social Security**
Dave has recently completed the preliminary research on this issue. The research report has been forwarded to the issue owner.
- **Grandparents Claiming EITC**
Grandparents that are below the filing requirements for a tax return may not realize that they may still be eligible for the earned income tax credit, if only they filed a tax return. Dave is looking into the outreach efforts by Stakeholder Partnerships, Education and Communications office (SPEC) and Tax Counseling for the Elderly (TCE) to find out what steps are being taken to educate the elderly on earned income tax credit.

Unassigned Issues

Judi suggested that Dave send out an e-mail with a brief description and provide the focus of each unassigned issue. Maryann asked if members could volunteer for topics. Judi stated that members could volunteer for topics but unassigned issues will still be introduced to members via e-mail.

Action: Dave will e-mail a list of unassigned issues to Area 6 members.

Meeting Schedule

Judi expressed the need to change the date and/or time of future Area 6 monthly meetings. The existing schedule conflicts with the availability of some members. Judi suggested that, with five members being absent from this meeting, a proposal and decision could be made over e-mail.

Action: Judi will e-mail proposals of new meeting dates and times.

Joint Committee Business

Virginia explained that the Joint Committee gave three assignments to each Area and Issue committee. The committees are to:

1. Identify people who should receive either printed copies of the TAP Annual Report or a letter with the hyperlink to the TAP Annual Report.
2. Solicit for volunteers interested in developing a system of measuring TAP's success. The names of interested members will be forwarded to the TAP Director.
3. Solicit members for feedback on the TAP recruitment process.

Virginia indicated that members will have until the end of the week to respond. After the deadline she will mark the list as complete and send the information to the Joint Committee.

Action: Dave will send a reminder e-mail to members who have not responded.

Virginia also informed Area 6 that the Joint Committee is reviewing a new form. This new form, produced by a TAP member, will give any TAP member the ability to submit legislative issues to Nina Olson, National Taxpayer Advocate. Unlike other submissions to the National Taxpayer Advocate, an Area Committee consensus is not needed for forwarding this form. The submitter will send the form directly to the Joint Committee who will then send it to Ms. Olson. The Joint Committee has not finalized this process and is still working on the details.



Judi commented that this is just a formalized way to submit a legislative concern from TAP members to Nina Olson. Judi reiterated that the scope of TAP has not changed and TAP will not be working legislative issues. There was always discussion on elevating legislative issues to Nina but there was no formal process or form.

End of Meeting Assessment

Before moving into the end of meeting assessment, Virginia explained that the Area 6 monthly reports are available on TAPSpeak. These reports are written by the area and issue committee chairs.

Action: Dave will e-mail instructions for locating the monthly reports on TAPSpeak.

Virginia asked if there were any suggestions or comments about today's meeting. Maryann suggested that the committee clarify the meeting start time. This confusion may be resolved when the new meeting date and time has been selected.

Sallie suggested that the committee practice some e-mail courtesy to reduce the volume of e-mails each member receives. When an e-mail reply is requested, just reply to the sender instead of everyone addressed in the e-mail.

Tom closed the meeting. The next meeting will be announced.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
February 2, 2005**

Attendance

- Jim Banks
- Larry Barnard
- Mario Burgos
- Jerry Fireman
- Greg Maciulla
- Maryann Motza, Vice Chair
- Joe Reder
- Sallie Richardson
- Tom Sherwood, Designated Federal Official
- Virginia Symonds, Chair

Staff

- Judi Nicholas, Program Manager
- Dave Coffman, Program Analyst
- Marla Ofilas, Note Taker

Welcome/Announcements/Review Agenda

Tom opened the meeting. There were no guests present on this call.

Virginia recognized Sherry, Gil and Clayton as joining Area 7 and welcomed John Hollingsworth and Jack Morrell to Area 6.

Marla took roll call. A quorum was met.

Judi confirmed the dates for the Area 6 face-to-face meeting.

Decision: The meeting will be held in Denver on June 17 and June 18, 2005. Travel dates will be June 16 and June 18, 2005.

Outreach Process

Maryann explained the process that Area 6 members will use to report outreach activities. Members may report outreach efforts by sending a Speaker's report or an e-mail to Dave. Whichever method is used, Dave must have the name of the member participating in the event, location, date and number of people in attendance. Each month, Dave will collect all outreach reports and consolidate the information in a Word document. Consolidating this information will help Virginia with the Area 6 monthly and annual reports. The committee also discussed using a Word table to record individual monthly outreach activities that can be e-mailed to Dave at the end of each month.

Decision: Dave will post the consolidated report on TAPSpeak. In addition, if anyone continues to have difficulty accessing TAPSpeak to contact Dave for support and a copy of the report.



Action: Maryann will work with Dave to create a standard Word document that can be used to summarize the outreach activities. A similar document can be used by committee members to record their monthly outreach activities which they will forward to Dave. Dave will draft a document and e-mail it to Maryann.

Action: Dave will send a monthly e-mail reminder to the committee, with a fillable table attached, to collect outreach information.

Maryann felt that a comment section should be added to the report in the event a member receives an issue during their outreach. Virginia also felt "who sponsored the event" should be included.

TAPSpeak

Virginia discussed TAPSpeak and the difficulties members are having accessing it. Judi informed the members that the problems with TAPSpeak do not stem from problems with the vendor. Instead, the inaccessibility is the result of having many members using computers that are set up differently. TAP Staff does not have the ability to fix some of these problems. The need for TAPSpeak will be evaluated at the end of the year; however, while this system is in place, the staff will continue using it.

Action: Documents such as draft minutes, final minutes, outreach reports and materials for meetings will be posted on TAPSpeak when the e-mail listing is updated in the system.

Existing Issues

Dave explained that the process which Area 6 will use to work issues will be different for today's meeting. After this meeting, as research is completed on an issue, that issue will be assigned to an issue owner. The issue owner will inform Dave if they have enough information to either forward the issue to the committee to make a decision or discuss the issue within the committee. If more research is required, the owner will contact Dave.

Judi explained "bring the issue forward" means the issue owner is prepared to discuss the issue with the group, seek input from the group, or recommend to the group whether or not to proceed. The committee agreed with this process of working issues.

Action: In the future, Dave will indicate the name of the issue owner on the agenda.

- **Change in Refund Notification (2835) – Larry Barnard**

Larry stated that nothing more could be done to work this issue. There were mathematical errors and an adjustment was made.

Jerry noted that taxpayers should be notified that a mistake was made. They should at least understand why they are receiving a different amount. Joe explained that the IRS did respond and nothing more could be done. Mario commented that the committee could elevate this issue and ask the IRS to consider notifying the taxpayer with the change of refund. Mario acknowledged that the refund and notices are sent from two different places. Jerry said that the taxpayer should be made aware of the reason why the refund is for a different amount. Otherwise, the taxpayer may think this is simply a mistake. Dave indicated that a letter does go to the taxpayer but the problem is that the letter follows the refund a half-month to a month later. The underlying problem is that taxpayers are not getting the full amount of their refund and they aren't informed of this shortfall until a month later.

Sallie asked if there could be an online notification when a taxpayer goes to the IRS website to view the status of their refund check. Judi was not sure if such notification is possible. She asked if the committee felt strongly enough that they would want to generate some ideas that the IRS could act upon to remedy this problem.

Greg asked Tom if TAS receives many complaints from taxpayers regarding this issue. TAS does not. Greg explained that, from a business point of view, the IRS should notify the taxpayer. Greg asked why there is a resistance to notify the taxpayer. Judi replied that notices are issued by the IRS and the checks are issued from another agency. In addition to this, notices are issued according to a schedule and are not instantaneous.

Recommendation: The committee will pursue this issue. Further research will be conducted. Greg asked if Dave could research how many math error letters go out to taxpayers and to look into how many calls come into the call center from taxpayers asking about the change in their refund.

- **Estate Tax Return Filing (3037) – Mario Burgos and Greg Maciulla**

Judi explained that the IRS does not have a system in place to recognize that a taxpayer has not filed an estate tax return when required. This is opposite of income tax returns, which have a system in place to recognize taxpayers that have not filed but are required to file.

Jerry felt that an expert should talk to the group. It would be interesting to see if the IRS tried a system and it failed or if the system was too costly.

Recommendation: Dave will contact Mr. Morris from the IRS and ask him to discuss the process at a future meeting.

- **Confusion on Form 8812 (3192) – Jim Banks**

Jim explained this issue to the committee.

Recommendation: Jim recommended expanding the "TIP" information on the instructions and on form 8812 to read:

"You may be able to take the additional child tax credit if you answer "yes" on line 4 and 5 AND if your earned income is more than \$10,750"

The committee agreed with the recommendation.

Action: Dave will work with Jim to prepare the referral to be elevated.

- **TAS Toll-Free Number (2991) – Sallie Richardson and Virginia Symonds**

This issue was not brought before the committee.

Action: Sallie and Virginia will meet to prepare and discuss this issue. Dave will resend Sallie the research report and Virginia will contact Dave to inform him whether or not they are ready to discuss this issue during the next teleconference.

- **Withholding on Bonuses (3219) – Joe Reder and Virginia Symonds**

Joe explained the issue to the committee. Virginia felt that TAP does not have a role in this issue. Judi noted that it's the taxpayer's responsibility to report the income and pay the appropriate taxes.

Recommendation: The committee decided to close this issue. The committee felt that it is the responsibility of the taxpayer to file Form 1099. There is no person of contact for this issue so a closing letter will not be sent.

Meeting Length

The committee agreed to extend monthly teleconference meetings to 90 minutes. The committee felt that there was not enough time allotted to discussing issues. In addition, the start time will change from 2:00 pm Pacific time to 1:45 pm Pacific time. If all topics are discussed and completed before 90 minutes have passed, the meeting will end early. Tom confirmed that there are no requirements in the FACA guidelines restricting the committee from ending a meeting early.

Next Area 6 teleconference is scheduled for March 2nd 2005 @ 1:45 pm Pacific time.



Committee Business

Virginia shared information about the IRS budget and the TAS/TAP realignment which she learned in the Joint Committee teleconference.

Judi informed the members that a new committee was established to work on TAP Communications. An e-mail describing this new committee was sent to all committee members from the TAP director. A response is required from all TAP members indicating whether or not they are interested in leaving their current issue committee and becoming a member of the new issue committee. Sandy McQuin, Program Manager, and Barbara Toy, Analyst from Milwaukee, are collecting responses. Members will be notified of the new committee selections within a week.

Action: Dave will resend the e-mail that was sent from the director to Greg, Sallie and Larry.

End of Meeting Assessment

Virginia asked the committee to assess the meeting. Everyone agreed that this meeting was good. In fact, it was one of Area 6's better meetings.

Tom thanked everyone and adjourned the meeting.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
January 5, 2005**

Attendance

- Clayton Agena
- Jim Banks
- Mario Burgos
- Jerry Fireman
- Maryann Motza, Vice Chair
- Joe Reder
- Sallie Richardson
- Tom Sherwood, Designated Federal Official
- Virginia Symonds, Chair
- Bruce Twomley
- Sherry Whah
- Gil Yanuck

Staff

- Judi Nicholas, Program Manager
- Dave Coffman, Analyst
- Mary Peterson O'Brien, Analyst
- Marla Ofilas, Note Taker

Opening

Tom opened the meeting by welcoming everyone.

Announcements/Review Agenda

Virginia reviewed telephone etiquette and TAP member expectations that the members decided on during the annual meeting in November. Marla took roll call and a quorum was met.

Face-to-Face Meeting Options

Judi explained that due to budget constraints, each TAP committee will be funded for one face-to-face meeting. The committee was asked to consider whether they wanted a meeting in February as planned or at a later date.

Several members felt that the committee would benefit from having a meeting early in the year and begin strategic planning. Other members felt they would like a meeting where they could work issues. There were a couple of members who stated they would not be able to attend a meeting held in February.

Decision: A poll was taken and all agreed to have their first face-to-face meeting in June. The committee also agreed to decide on dates and locations via email. The committee will meet for their next teleconference on February 2, 2005.

Action: Dave will send possible June dates via e-mail to check member availability.



Outreach

Judi explained that a packet was provided to each Area 6 member that included a power point presentation with talking points to use during outreach events. Members were reminded that, prior to any outreach activities that would incur a cost, they must get approval at least 2 weeks in advance. In addition, when a member participates in an outreach activity, they are there to represent TAP and to speak only on behalf of TAP. TAP members are to explain what TAP is about and what their role is as a TAP member.

Members were asked to provide Dave with information when they participate in any outreach activities. It is desirable for members to complete a speaker report on TAPSpeak but any method will suffice. This information will allow TAP to track outreach events.

Bruce asked if there was a way of getting information on outreach activities that other Area 6 members participated in. The outreach information will be collected and shared with all committee members.

Decision: All activities will be consolidated into one document and shared with members monthly.

Action: The committee leadership team (Virginia, Tom and Maryann) will decide the best method for sharing the information.

Training TAP Members

Virginia asked the committee members if they wanted to discuss options or make suggestions on available training for TAP members.

Joe and Gil agreed that since there are time constraints, everyone should email Virginia with their suggestions. The suggestions could be discussed during the next meeting.

Decision: Everyone agreed to email Virginia with their ideas and suggestions.

Action: Virginia will consolidate all suggestions and the committee will discuss them during their next teleconference.

Virginia encouraged committee members to utilize TAPSpeak. She also suggested that members contact Dave if they have any problems.

Decision/Action:

- **Dave will load the January minutes onto TAPSpeak to test the member's ability to access the site.**
- **Dave will assist Joe with accessing TAPSpeak**
- **Mary will mail out TAPSpeak training materials to the members.**

Issue Process for Area 6

The committee discussed committee workload, new referrals and referrals carried over from last year. Virginia asked the committee for input on how referrals and responsibilities should be distributed between the panel members. In the past, a referral was assigned to TAP members based on the state where the referral originated. Virginia suggested that referrals could be assigned alphabetically by name. Maryann also suggested assigning issues by area of expertise or by interest in a particular subject. Using the past process meant that some members did not have issues to champion, which is a drawback to assigning by state.



Jerry asked for clarification on referrals and issues. Instead of working in subcommittees, each individual served as a champion for a particular issue or issues. An issue would come to TAP, initial research would be completed and the champion for that issue would work along with the Area 6 analyst to review it and understand it. While reviewing the issue, a member could generate additional questions and have the analyst do additional research. Once a member is satisfied with the completed research, the issue and research would be presented to the committee. The committee would come to a consensus about whether to continue with the issue or drop it. The committee members would discuss the issue and the research and provide the champion with input or additional avenues of research. Once an issue is ready for elevation to the Joint Committee, the member would work with the analyst to create the recommendation using an available template. The Area 6 chair serves on the Joint Committee and will champion all Area 6 issues elevated to the Joint Committee.

It was stated that it is the member's responsibility to work with the analyst to understand the issue and make recommendations to the Area 6 members. If the issue is elevated, the member will also work with the analyst to develop a written recommendation. It was stated that all issues are addressed and no one unilaterally decides if an issue should be dropped or elevated.

The analyst is responsible for monitoring all other issues that are being worked to ensure that the same issue is not being worked elsewhere. TAP has an internal database that was created to track issues. The database may also be researched by title and/or topic. A monthly report is generated for the Joint Committee that shows all active issues.

Decision: Dave will send out an email by Friday with a description of all new issues to the committee members. In addition, he will contact the members with multiple existing issues who would prefer assistance. A final email will be sent listing the issues that need a champion.

Action: Members will reply to Dave by January 14th indicating the issues they would like to work.

Joe asked Judi if there were any issues in the parking lot ("parking lot" is a term used by the group put issues on hold due to workload). There are no parking lot issues.

Existing Issues:

Dave sent out reports with existing and new issues to the committee for review.

The following issues were discussed by the committee:

- **Change in Refund Notification**

Gil explained that after reading the recommendations, he didn't find any of them acceptable. Gil felt that he would like to be notified if there were changes to his return and would be upset if he was not.

Decision: The committee decided to pursue the issue. The issue will be included on the list that Dave will email to the committee.

- **Free File Misconceptions**

The research on this issue does not directly relate to the issue as described. Gil observed that users must pay attention to the fine print prior to entering the site. Sherry feels there is not enough information upfront to let users know about possible fees. Mario stated that Area 5 created a subcommittee to work this issue and he thought they had elevated this issue. The staff believes the issue is related to refund anticipation loans.

Decision: The committee decided to put this issue aside until further research is completed. The committee will discuss this issue during the next teleconference.

Action: Dave will contact the Area 5 Analyst to discuss the research completed on this issue.

- **Application of Refund – Statute Expired**

Dave stated that additional research needed to be completed regarding this issue. Judi agreed but expressed that there are several code sections that address this issue and any change related to this issue would be legislative and would not be within TAP's scope.

Decision: Dave will work with Sherry to create a closing letter to inform the taxpayer of the committee's decision. In addition, the committee agreed to elevate this issue to Nina Olson, National Taxpayer Advocate, for possible inclusion in a future report to Congress.

- **Notice When Changed Itemized Deduction**

The committee discussed this issue and felt it was legislative. Gil felt that the new IRS procedures should still be reviewed to ensure the instructions are clear on this issue.

Decision: The committee agreed to review the new IRS procedures to ensure they are clear.

- **Electronic Forms**

Mario stated that not all fillable forms can be electronically filed. Ten percent of fillable forms cannot be electronically filed. The research on this issue does not seem to provide the information necessary to determine how to proceed.

Decision: Mario, Judi and Dave agreed to meet and discuss clarification of this issue.

New Issues

Judi asked the committee to postpone discussion of the new issues to the next teleconference. The new issues will be included in the email, which will be sent by Dave, seeking volunteers to champion the issues.

Decision/Action: The committee agreed and Dave will include the new issues in his email to the members.

Committee Business

Virginia stated that there is no information to report from the Joint Committee meeting. The majority of the meeting was a discussion about the TAP budget and face-to-face meetings.

Virginia asked about direct deposit for travel reimbursements. Judi noted that this method is being explored.

End of Meeting Assessment

Virginia asked if there were suggestions or comments regarding this first meeting. Mario asked that discussions regarding processes be limited to email and the time on conference calls should be limited to working issues.

Action: It was suggested and agreed that Tom, Virginia and Maryann could discuss it and determine how to implement the suggestion.

Virginia also suggested that the teleconferences should be limited to one hour.

Decision: All agreed.



Closing

Tom closed the meeting. The next Area 6 meeting will be on **Wednesday February 2, 2005.**