



2006 Meeting Minutes Area 6

- December 12, 2006
 - November 30, 2006
 - September 12, 2006
 - August 3-5, 2006
 - June 22, 2006
 - May 25, 2006
 - March 23, 2006
 - February 23, 2006
-

**Taxpayer Advocacy Panel
Area 6 Face-to-Face Meeting
December 12, 2006
Washington D.C.**

Designated Federal Official

Linda Martinez

Attendance

George Bates
Milissa Bensen
Marilynn Clapp
Laura Criel
Jerry Fireman
Steve Maisch
Neil Mitchell
Maryann Motza, Chair
Joe Shields, Vice Chair
Ed Uhrig
Harris Widmer

Absent

Willy Nordwind

Staff

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

Welcome/Announcements

Linda opened the meeting. Maryann welcomed the members and took time to thank everyone for their hard work this past year.

Teambuilding Exercise

The members participated in a teambuilding exercise in which they introduced one another to the full committee.



Area 6 Ground Rules

The committee reviewed the ground rules that each member should follow when participating in teleconferences and face-to-face meetings.

Decision: The full committee agreed to adopt the ground rules from last year's committee.

Establish Meeting Quorum

The full committee decided on a meeting quorum.

Decision: Meeting quorum will be 51% of the active membership plus one.

Issue Process Review

Maryann reviewed completed issue #1182 and explained how an issue is worked by an area committee.

Maryann suggested that a quality review process be created to ensure the issue recommendation is articulate and persuasive. Maryann encouraged use of the Joint Committee referral check list to ensure a complete and persuasive response is submitted to the Joint Committee.

Taxpayer Burden Subcommittee Report

Marilynn informed the full committee on the progress of issue #3233 (Estimated Tax Payment Rules for Self-Employed Taxpayers). The subcommittee worked together and prepared a recommendation that was recently elevated to the Joint Committee.

The subcommittee has decided to start working on issue #3400 which involves the early withdrawal penalty. At the November 1 subcommittee meeting, Dave provided his research. Members found that the instructions were inadequate. The instructions need to properly inform taxpayers of the early withdrawal penalty.

Marilynn concluded that the subcommittee members intend to continue working on this issue during the subcommittee break out session.

Miscellaneous Subcommittee Report

Neil stated that the subcommittee is working on issue #3942 (E-Services – Requirement to provide AGI to register). The issue was submitted by a CPA who is also an authorized IRS e-file provider. The CPA expressed concern about providing her personal adjusted gross income (AGI) from the previous tax year as a requirement to register for IRS e-services.

Neil concluded that research on this issue was completed and the AGI was chosen by the IRS because it is a shared secret that can be easily retrieved by both the applicant and the IRS. The subcommittee decided that they should move forward on the recommendation to educate the user on the need to verify the identity of the applicant.

IRS Services Subcommittee Report

Steve shared that issue #3249 has been elevated to the Joint Committee. The Joint Committee approved the recommendation and issue #3249 will be elevated to the IRS as a recommendation.

The subcommittee has also reviewed issue #3744 (Limited English Proficient Taxpayers – Virtual LITC). Dave arranged a meeting with the Director of the Low Income Tax Clinics (LITC), on November 17. The subcommittee was hoping to gather some ideas for recommendation; however, after meeting with the director, the subcommittee decided to drop the issue. The director was not prepared to fund or maintain the accuracy level needed on a public LITC web site.



Steve concluded that the subcommittee plans to select a new issue to work on during the break out session.

Area 6 Issues Review

The full committee briefly reviewed the list of issues and the contact history report.

Currently the list of issues is broken down into 5 categories: E-Filing and Telefiling, Accessing & Accuracy of IRS Services, Compliance/Collection, Taxpayer Burden, and Miscellaneous. Judi suggested that the list be consolidated and felt there was no reason that it couldn't be consolidated. The full committee agreed.

Decision: The full committee agreed to continue with 3 sub committees. E-Filing/Telefiling will be combined with Accessing and Accuracy of IRS Services. In addition, the committee agreed to combine Compliance/Collection with Taxpayer Burden.

Maryann reviewed the subcommittee agendas and reminded the members that a lead and back up lead will need to be selected during their break out sessions.

Subcommittee Break Out

The members took time to meet in their assigned subcommittees to review issues.

Subcommittee Reports

- **Taxpayer Burden Report**

Marilynn reported that the subcommittee focus involves the lack of information on mandatory IRA distributions when the taxpayer reaches 70 ½ years of age. The subcommittee also felt that the current title and issue statement does not truly reflect the path that the subcommittee is taking to resolve the issue. Harris has agreed to compose a paragraph to reflect this.

The subcommittee re-elected Marilyn as the subcommittee lead and George as the back-up lead.

- **IRS Services Subcommittee Report**

Milissa reported that she was selected as the subcommittee lead. Steve has agreed to serve as back-up lead.

The subcommittee reviewed the list of issues and felt that some issues could be combined. The subcommittee will work issue # 3695 (Telephones – Unable to Reach Actual Person). The similar issues involving telephone customer service will be combined with # 3695.

- **Miscellaneous Subcommittee Report**

Neil reported that he will serve as back-up lead and Willy will remain the subcommittee lead.

The subcommittee continued work on their current issue, # 3942. The subcommittee formulated several options for alerting the applicant that AGI needs to remain a requirement of the registration process. It is information known only to, and easily retrieved by, the applicant and IRS.

The subcommittee recommends:



- Adding a frequently asked question button (FAQ) along the top of the registration page
- On the FAQ page, add a bullet that answers “Why is AGI required?”
- On the registration page, add the following language to the paragraph on AGI: “Because you are registered as an individual, not a business, please provide your Adjusted Gross Income* (AGI). * AGI was selected because it is information known only to, and easily retrieved by, the applicant and the IRS.

Chair and Vice-Chair

Members nominated Maryann to continue as Chair of Area 6. No other members volunteered and Maryann accepted the position of Area 6 Chair.

Members nominated Milissa as Vice Chair. No other members volunteered and Milissa accepted the Vice Chair position.

Outreach Overview

Joe reviewed the outreach report. Joe observed that there was a lot of action and outreach activity for November, but no issues were collected.

Face to Face Details

The face-to-face meeting for Area 6 has been scheduled for March 29, 30, and 31 in Mesa, Arizona. The meeting and lodging has been secured at the Mesa Marriott. Marla will contact all members to coordinate flights, at the beginning of February.

The meeting format will reflect the format used at the Albuquerque face-to-face meeting.

End of Meeting

Member comments were provided. Many members were happy to see that they were given a chance to work TAP issues instead of reviewing administrative topics. Members agreed with the format of the meeting.

Maryann thanked everyone for their efforts and also thanked Linda Martinez for being an active and helpful Designated Federal Official.

Closing

Linda thanked everyone for the wonderful experience and closed the Area 6 meeting.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
November 30, 2006**

Designated Federal Official

Linda Martinez

Attendance

George Bates
Marilynn Clapp
Jerry Fireman
Steve Maisch
Neil Mitchell
Maryann Motza, Chair
Joe Shields, Vice Chair
Ed Uhrig

Absent

Willy Nordwind
Virginia Symonds

Staff

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

Guests

Bernie Coston, TAP Director
Harris Widmer
Milissa Bensen
Laura Criel
Chet Blair

Welcoming/Announcements

Linda opened the meeting. Maryann welcomed the members and guests. Marla called roll and a quorum was met.

Director's Comments

Bernie welcomed the new members and thanked the returning members for their dedication and hard work during the past year.

Outreach Review

Joe reported on various efforts from October's outreach events.

Subcommittee Reports

- **Taxpayer Burden Subcommittee – Issue #3233 (Estimated Tax Payment Rules for Self-Employed Taxpayers)**

Marilynn reported that the final draft of the recommendation has been completed. Maryann will forward the Joint Committee referral with the Area 6 monthly report.



Decision: The full committee agreed to elevate the referral for issue # 3233 to the Joint Committee.

- **Miscellaneous Subcommittee – Issue #3942 (Requirement to Provide AGI to Register for E-Services)**

Neil reported that the subcommittee will continue with the recommendation to educate the practitioner on the need to verify the identity of the applicant. Neil also reported that the subcommittee will continue to explore the various parts of the registration page for an appropriate place to insert the educational message. The next step is to work on the referral during the annual meeting.

Decision: Full committee agreed with the actions being taken by the subcommittee.

- **IRS Services Subcommittee – Issue #3744 (Limited English Proficient Taxpayers – Virtual LITC)**

Jerry reported that the subcommittee held a teleconference with the Low Income Taxpayer Clinic (LITC) director. During the teleconference, the subcommittee asked about the original suggestion to have an in-house web site where forms, questions, best practices, etc. can be easily shared between the LITC sites. The subcommittee also asked about the possibility of starting a public web site which will provide translated forms, general guidance and answers for LITC customers. The director stated that the LITC currently has an in-house service where LITC staffers can ask questions and hold discussions; however, there isn't an option to post forms or best practices. The director stated that a web page which allows best practices, forms, etc. is on the planning board. Its progress is subject to funding and other available resources. A public LITC "kiosk" was tested in a Chicago area TAC office. Funding was provided by the W&I division of the IRS. The contract for this "kiosk" was quite costly and will not be continued by W&I. The director's staff is not prepared to fund and maintain the accuracy level needed on an all-public LITC web site.

Jerry recommended that the issue be dropped since this was a non-issue.

Decision: The full committee agreed to drop the issue.

Joint Committee Business

Maryann explained that the Joint Committee met in Dallas. During the face-to-face meeting, many issues were discussed. Area 6 elevated two issues that were approved by the Joint Committee.

Maryann also stated that each TAP committee is responsible for completing an annual self-assessment, which is due by December 31. Maryann asked the committee to submit their comments via e-mail.

Action: Members will e-mail their self-assessment feedback to Maryann.

Area 6 Annual Meeting Agenda

Judi reviewed a draft agenda for the Area 6 meeting which will take place in Washington, DC. Judi explained that each subcommittee lead will inform the full committee of the subcommittee's progress from the past year. This will allow the new members to get a better understanding of the issues being worked within each subcommittee. The new members will then decide which subcommittee they will join for the remaining year. Time will also be set aside for each subcommittee to work on their issues.



Frequency of Meetings

Maryann informed the committee that, during the Joint Committee meeting, a question arose on the frequency of committee meetings. A suggestion was made that area committees meet every other month with the expectation subcommittees meet during the intervening months. The Joint Committee wanted to see if this was worth pursuing with hopes it will help reduce the workload of staff, which will provide the committees an opportunity to work additional issues.

Decision: The full committee decided to meet monthly and keep their current schedule.

Action: Dave will email the current schedule of full and subcommittee meetings to all members.

Closing

Linda closed the meeting.

Next Meeting: December 12, 2006 in Washington DC



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
September 12, 2006**

Designated Federal Official:

- Linda Martinez

Attendance:

- George Bates
- Marilyn Clapp
- Jerry Fireman
- Steve Maisch
- Neil Mitchell
- Maryann Motza, Chair
- Willy Nordwind
- Sheri Reading
- Joe Shields, Vice Chair
- Virginia Symonds
- Ed Uhrig

Staff:

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

Opening/Welcome

Linda opened the meeting and Maryann welcomed the members. Roll call was taken and a quorum was met. Maryann asked if there were any citizens on the line. Dave replied that there were none.

Outreach Review

Joe stated that there are 15 to 20 outreach reports per month. Joe felt it's difficult to get good input from people; however, he pointed out that Ed's quarterly meeting with his congressional office is a good idea that all may want to consider. Ed explained that his congressional office receives many telephone complaints from taxpayers. If a caller has a suggestion, the staff refers the caller to the TAP toll free number or to Ed. Ed noted that many of the calls received are not within TAP's mission.

After further discussion, Joe encouraged members to continue their outreach efforts. Contacting groups, like Ed and Willy have done, are invaluable. Maryann concurred and encouraged members to review and monitor their outreach goals.

Issue #3978 (Schedule K-1 – due date)

Dave explained that the members reviewed this issue during the Albuquerque meeting and had decided to drop it because the committee believed any change would require legislation. However, after additional research, Dave felt that the issue could be related to a Treasury regulation which



might permit TAP to make a recommendation. Dave recommended that the issue be moved to the parking lot instead of being dropped.

Decision: The members agreed to move issue #3978 to the parking lot. Dave will continue his research.

Decision: Issue #3978 will remain assigned to the Miscellaneous sub-committee.

Taxpayer Burden Sub-committee Report

Marilynn explained that the sub-committee reviewed their initial draft recommendation on Issue # 3233 and made revisions based on the feedback that was received during the face-to-face meeting. The sub-committee removed the legislative suggestions and will complete the final draft, which will be available prior to the next full committee meeting.

Marilynn also explained that the sub-committee has started to review and research their next issue which relates to penalties for early IRA withdrawals (Issue # 3400).

Action: Sub-committee will complete the final draft and email it to full committee prior to the next meeting.

IRS Services Sub-committee Report

Jerry reviewed the sub-committee's draft recommendation. The sub-committee proposes that the IRS create a task force to develop a comprehensive IRS-wide plan for the continuous quality improvement of customer services. The task force would also inform and educate taxpayers on their efforts.

After further discussion, the full committee decided to elevate the issue to the Joint Committee.

Action: Dave will correct the number on the top of referral #3249 (as it currently shows #3259).

Decision: All agreed to elevate the recommendation to the Joint Committee.

Action: Dave will forward the Joint Committee referral to Maryann and the full committee.

Decision: Maryann will include the referral on the next Area 6 monthly report.

Miscellaneous Sub-committee Report

The sub-committee will be meeting on September 13. A report will be given during the next full committee meeting.

Joint Committee Business

Maryann explained that the TAP members were asked to provide stakeholder comments regarding the IRS oversight board review. Maryann will participate in a sub-committee that will put together a response. The response will be shared with the Area 6 committee. Maryann reported that there has been positive press regarding the recommendations made directly to Commissioner Everson. Judi explained there has been a lot of press regarding TAP's position on practitioner licensing and private debt collection. Judi felt that the high quality of work that has been done resulted in a tremendous amount of publicity.

Action: Dave will send the committee news articles on the issues that the Commissioner asked TAP to work.



Jerry asked if IRS will continue with outsourcing the debt collection. Judi explained that IRS has already started outsourcing on September 7 in spite of opposition. Judi also indicated that Nina Olson, National Taxpayer Advocate, will be keeping track of all cases related to problems taxpayers have with the collections companies.

Action: Members will inform Dave of any public comments they receive on contracting IRS work to private collection agencies.

Recap Action Items and Timeframes

Dave reviewed the list of action items.

Action: Dave will email Maryann the list of action items.

Action: Dave will check to see if the final regulations on issue #7216 have been issued.

End of Meeting Assessment

Maryann asked if there were any comments. Members felt that the meeting was fast and productive.

Closing

No other comments were made. Linda closed the meeting.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Face-to-Face Meeting
August 3 - 5, 2006**

Designated Federal Official:

- Linda Martinez

Attendance:

- George Bates, MT
- Marilyn Clapp, ID
- Jerry Fireman, WA
- Steve Maisch, WA
- Neil Mitchell, UT
- Maryann Motza, CO, Chair
- Willy Nordwind, AZ
- Sheri Reading, NM
- Joe Shields, SD, Vice Chair
- Virginia Symonds, OR
- Ed Uhrig, WY

Staff:

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

August 3, 2006

Opening

Linda opened the meeting and welcomed the members to Albuquerque.

Welcome/Announcements/Review Agenda

Maryann welcomed the members and each member introduced themselves. Judi announced that she will be conducting interviews on August 22 for a new analyst. She is hoping to have the new analyst start in September.

The members reviewed the agenda and roll call was done. A quorum was met.

Joint Committee Report

Maryann reported that the Joint Committee conference call was held on August 2, 2006. Maryann provided the agenda from the Joint Committee call to the committee members.

The Joint Committee's quality review team will review the 7216 recommendation, which was prepared by several members of Area 6. Once corrections are made, Larry Combs, TAP Chair, will be presenting the final report to the IRS Commissioner.



During the Joint Committee teleconference, Bernie Coston, TAP Director, informed the committee chairs that TAP has extra funds in its travel budget. Members are encouraged to conduct or attend additional outreach events to promote TAP. Judi also stated that it would be possible for any of the Area 6 sub-committees to meet if additional face-to-face time is needed to complete recommendations. In addition, if members plan to attend outreach events and funds are needed, to let her know by Monday August 7, 2006.

Action: Members will contact Judi by Monday, August 7, with outreach plans and an estimate of expenses.

Members asked Judi if they are able to order additional TAP business cards. Judi explained that the business cards are ordered in bulk. The next order will be placed when the new members are appointed in December.

Action: Members will contact Marla if business cards are needed.

Judi provided an update on new member recruitment. Names for potential new members have been sent to the FBI and to the IRS for background and income tax checks checks. The goal is to have all names of potential candidates sent to Nina Olson and Commissioner Everson by the end of August for approval.

A team has been created to develop the agenda for the TAP annual meeting. The annual meeting is scheduled for the week of December 11, 2006. In addition to the annual meeting team, four additional teams will be established. The topics being addressed by the teams are: TAP vision statement, member position description, measures and TAP member feedback. Each team will be comprised of TAP staff and TAP members.

Outreach Review – Joe Shields

Each member was given the opportunity to provide a report on their outreach activities. Many members found that their outreach has been positive but has not produced any issues. In addition, many people that members meet have not heard of TAP. Joe stated that he was not sure what outreach is supposed to accomplish. The goal of outreach is to inform taxpayers about the TAP organization and to provide an opportunity for them to provide suggestions for improving IRS products and services. Judi informed the committee that a sub-committee within the communications committee is working on a communication strategy document, which will list a set of objectives, measures, actions, and responsible parties. The responsible party will be charged with looking into what TAP is trying to achieve with outreach. The communications committee will roll out their plan during the annual meeting in December.

NTA 2007 Objectives Report to Congress – Judi Nicholas

Judi took a few moments to highlight Nina Olson's Objectives Report to Congress.

By law, the National Taxpayer Advocate must submit two reports to Congress each year: The Annual Report to Congress and the Objectives Report. The Objectives Report, is delivered each June and contains the goals and activities planned by the Taxpayer Advocate for the coming year. The report also identifies the priority issues that Nina will address in the coming fiscal year. In the 2007 Objectives Report the NTA plans to look at the rules governing the use or disclosure of tax return information by return preparers, partial payments with submissions of offers in compromise, non-hardship effective tax administration offers, and the private debt collection initiative to name a few. In addition, Nina's report provides goals and activities planned for the Taxpayer Advocacy Panel.

Judi felt it was an informative document and suggested that members take the time to read the report.



Review list of new and parking lot issues; Assign to sub-committees

The committee took a moment to review the list of issues. Maryann stated that the goal of the committee is to review the issues and place each in a sub-committee. Each sub-committee will prioritize their list of issues during the sub-committee meetings tomorrow.

Dave explained that Area 6 has 53 issues to prioritize. The contact history report is a list of new and parking lot issues. All new issues are listed first and the parking lot issues are listed at the end. The report also contains a brief description of the issue, as well as an issue statement.

Joe asked how the committee knows if an issue is not being worked in another Area committee. Judi explained that as part of the initial research Dave searches the TAP database for like issues.

Judi provided guidance on how a sub-committee could prioritize an issue. Dave also explained that issues could be dropped; for example, if an issue is legislative. Once an issue has been dropped, an explanation is included on the database and a letter with an explanation is also sent to the taxpayer that submitted the suggestion.

The full committee reviewed each issue on the list provided.

Action: New issues were assigned to one of the three sub-committees. During the Friday break-out sessions, each sub-committee will prioritize its list of issues for review and approval by the full Area 6 membership during the meeting on Saturday, August 5th.

Sub Committee Report

- **Taxpayer Burden Sub-committee – Marilyn Clapp**
Marilyn provided a brief background and explained the sub-committee has completed research and will start working on their recommendation.

Marilyn explained that the sub-committee envisions two proposals educate the self-employed taxpayer on the importance of making estimated tax payments and educate the taxpayer about the option to make estimated tax payments more frequently than four per year. Maryann agreed that education is critical.

- **Miscellaneous Sub-committee – Willie Nordwind**
The committee agreed at their last meeting that a parent should certify on the W-10 that the child care provider did not provide their social security number. Also, the child care provider should be encouraged to apply for an EIN number.

The sub-committee plans to finalize their recommendation during their break out session.

- **IRS Services Sub Committee – Steve Maisch**
Steve explained that the sub committee plans to finalize its recommendation during its break out session. Steve also explained that the sub-committee felt that the IRS should record each call as a record for the taxpayer and to ensure information given to the taxpayer is accurate. In addition, the taxpayer should be given a tracking number that the taxpayer could refer to if questioned by the IRS in the future.

Adjourn for the Day

Maryann thanked all the members for their participation. Sub-committees will meet at various designated locations all day on Friday, August 4, 2006. Linda adjourned the meeting.



August 4, 2006 – Day 2

Sub-committee Breakouts

Each sub-committee met to work on their assigned task. The full committee is scheduled to reconvene on August 5, 2006 to receive sub-committee reports.

August 5, 2006

Designated Federal Official

- Linda Martinez

Attendance

- George Bates, MT
- Marilyn Clapp, ID
- Jerry Fireman, WA
- Steve Maisch, WA
- Neil Mitchell, UT
- Maryann Motza, CO, Chair
- Willy Nordwind, AZ
- Sheri Reading, NM
- Joe Shields, SD, Vice Chair
- Virginia Symonds, OR
- Ed Uhrig, WY

Staff

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

Welcome/Opening

Maryann welcomed and thanked the members for their hard work over the past two days. Maryann also thanked Sheri, Ed, and Linda for providing shuttle service to and from the restaurant last evening.

Sub-committee Report

- **IRS Services Sub-committee – 3249 Help Line/Accuracy of Answers**
Steve reviewed the research report. The sub-committee members were hoping to submit a recommendation, which would suggest that the IRS record all calls. However, the members had decided not to pursue that recommendation because of the numerous hurdles and their lack of expertise or the legal knowledge. The sub-committee members felt that they should recommend a task force to improve the accuracy, which would provide quality customer service.



Decision: The full committee agreed with the changes and suggested the members of the sub-committee continue working on their recommendation to submit to the Joint Committee.

Steve stated that the sub-committee also reviewed issue number 3744, Limited English Proficient Taxpayers. The sub-committee felt additional research is needed.

The sub-committee was able to spend some time prioritizing their list of issues.

- 3975 IRS Web Site Phone Numbers – **Dropped**
- 3974 IRS Web Site Search Engine – **Dropped**
- 3967 Installment Agreements/Toll Free Number to Establish IA – **Dropped**
- 3969 Refund Toll-Free Number Refund Amount – **Dropped**
- The sub-committee will combine the following issues:
 - 3695 Telephones Unable to Reach Actual Person
 - 3912 IRS Menu Options Speaking to an Actual Person
 - 3968 Toll Free Number Option to be Connected to an Employee
- 3966 Toll Free Number Accuracy/Timeliness of Advice – **Parking Lot**
- 3689 Liens Problems with Centralized Lien Desk – **Parking Lot**
- 3629 Forms Downloading Forms from the IRS web site – **Dropped**
- 3589 Itemized Deductions Resolving Disallowed Deductions – **Parking Lot and possible next issue**
- 3455 IRS Assumptions on Social Security Base Amount – **Parking Lot**
- 3262 Federal Tax Deposit Call-In Deadline – **Parking Lot**
- 2007 ACS Direct Practitioner Line & POA Mailings – **Parking Lot**

Dave will record all dropped issues in the database and send a closing letter to the taxpayer that submitted the suggestion.

- **Miscellaneous Sub-committee Report**

The sub-committee completed their referral of Issue # 1182 (ID Theft – Need for Provider TIN) and a draft copy was reviewed by the full committee.

Decision: The full committee agreed that the referral should be elevated. Dave will work with Maryann to edit the referral and elevate it to the Joint Committee.

The sub-committee was able to spend some time prioritizing their list of issues.

- 3250 EITC Grandparents Claiming – **Dropped**
- 3521 Identity Theft Web Site – **Dropped**
- 3541 Disclosure IRS Won't Disclose Names of EIN Applicants – **Parking Lot and # 5 on the sub-committees priorities list**
- 3810 Social Security Number on Payments to IRS – **Dropped**
- 3888 Notices Using E-mail to Send IRS Notices – **Dropped**
- 3889 Return Processing Making Changes – **Dropped**
- 3891 Disclosing Employee Information Calculating an Adjustment – **Dropped**
- 3972 Form W4 Part Time Employment – **Further research is needed to determine action**
- 3977 Brokerage Statement Standardization - **#6 of the sub-committees priorities list**
- 3978 Schedule K-1 Due Date – **Dropped**
- 3037 Estate Tax Return Filing – **Additional research is needed and Willie has agreed to review this issue. #2 on the sub-committee's priority list**
- The sub-committee has agreed to combine the following issues and have the following as #1 on their priority list:



- 3890 Return Submission Verifying with a Prior Year's AGI
- 3942 Requirement to Provide AGI to Register for E-Services
- **Taxpayer Burden Sub-committee Report**
The sub-committee completed their referral of Issue # 32 33 (Estimated Tax Payment Rules for Self-Employed) and a draft copy was reviewed by the full committee.

The full committee felt that several changes should to be made. Some of the suggestions in the referral are legislative and members of the full committee felt that the sub-committee's tone of the recommendation could change to support the TIGTA report.

Decision: The sub-committee will edit its recommendation and bring it back to the full committee for consensus.

Action: Marilyn will work with Dave to finalize the recommendation.

The sub-committee was able to spend some time prioritizing their list of issues.

- 3117 Form 1098T, Tuition Statement – **Dropped**
- 3247 Employment Info Sending to Social Security – **Dropped**
- 3400 Early Withdrawal Penalty Inadequate Instructions – **#1 on sub-committees priority list**
- 3410 Form 6166 & Proof of Citizenship – **Parking Lot**
- 3490 Innocent/Injured Spouse Claim Lengthy Processing Time – **Dropped**
- 3958 Estimated Tax Vouchers in the 1040 Booklet – **Dropped**
- 3973 Form W-4 Inadequate Withholding for Married Taxpayers – **Dropped**
- 3979 Form W-2 Standardization – **Dropped**
- 3976 Itemizing Mutual Funds/Stock Gains Using the Summary – **Parking Lot**
- The sub-committee has agreed to combine the following issues:
 - 3873 Stock Transactions Reporting to IRS
 - 3970 Penalties Withholding and Form 1099

Review and Summarize action items

The committee discussed their upcoming teleconference meeting. The committee decided to cancel the August 24 teleconference since it's so soon after its face-to-face meeting.

Decision: August 24th conference call is cancelled.

The committee discussed possible locations for their next face-to-face meeting. Many members felt that having a meeting as early as possible would be beneficial.

Decision: Members agreed that their first choice for meeting location is Tempe, Arizona. Their second choice would be Boise, ID. Members agreed that they would like to meet some time in March.

Action: Dave will provide proposed dates and the committee will decide through email. Marla will start contacting hotels in Arizona for availability.

Maryann explained that the Joint Committee has asked members for input on the TAP Chair elections process. Maryann indicated that she has received some feedback but reminded everyone that has not submitted feedback that they may do so by August 25, 2006.

Judi explained that in previous elections, members elected someone to TAP chair by hearing a short speech by the candidate. The Joint Committee is hoping to change that for the upcoming year.



Some members felt that there should be a nominating committee that provides names of candidates, which would be comprised of chairs and members.

Maryann reiterated that members have until August 25 to provide their comments.

Marilyn suggested that TAP provide training to TAP Chairs, IRS personnel and Program Owners on how to manage volunteers. Marilyn expressed her frustration on how she's been treated by IRS personnel. Judi will pass along the suggestion when the staff discusses the next TAP Chair training.

End of Meeting Assessment

Each member provided feedback and assessment of the face-to-face meeting. Many members were pleased that a lot was accomplished during the meeting. Members also felt that more face-to-face meetings in lieu of teleconferences would be beneficial.

Closing

Maryann thanked Linda for her hospitality. Linda closed the meeting.

Next meeting to be determined.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
June 22, 2006**

Designated Federal Official:

- Linda Martinez

Attendance:

- Marilyn Clapp
- Jerry Fireman
- Steve Maisch
- Maryann Motza, Chair
- Willy Nordwind
- Sheri Reading
- Joe Shields, Vice Chair
- Virginia Symonds
- Ed Uhrig

Absent :

- George Bates
- Neil Mitchell

Staff:

- Judi Nicholas, Program Manager
- Dave Coffman, Program Analyst

Welcome/Opening

Linda opened the meeting and welcomed the members. Judi did roll call and a quorum was met. Maryann reviewed the agenda and there were no changes.

Commissioner Issue Update

Representatives from the Joint Committee met with Commissioner Everson on April 20. During this meeting Commissioner Everson raised a number of issues including the issue on the sale of taxpayer information by tax preparers (IRC 7216). The TAP Chair asked members of Area 2 and Area 6 to provide TAP's view on this issue. Maryann will provide a report when the project is complete. A position paper that points out the pros and cons will be elevated directly to the IRS after review and input from the Joint Committee.

Joint Committee Business

Maryann informed the members that the Joint Committee face-to-face meeting will be held in Denver on June 29, 30, and July 1. At that meeting Maryann will provide a report to the Joint Committee that includes the pros and cons of the IRC 7216 issue.



Action: Dave will e-mail Maryann’s draft report to the Area 6 members. Dave will also provide the call-in information to the Area 6 members if the sub-committee decides to have a teleconference.

Possible Cancellation of July 27 Conference Call

Since the Area 6 face-to-face meeting will be held in Albuquerque on August 3, 4 and 5, it was decided that the teleconference scheduled for July 27 should be cancelled.

Decision: All members agreed to cancel the July 27 teleconference; however, they will continue to meet with their sub-committees in July.

Action: Maryann will e-mail Area 6 members a report of the July Joint Committee meeting.

Outreach Review – Joe Shields

Joe reported on the outreach events for May. During an outreach event in Phoenix, an issue was raised regarding the tax gap. Forty-four percent of the tax gap is due to the non-compliance of self-employed individuals. Willy suggested that the individual who raised the issue could talk to the TAP members at the August meeting.

Sub-committee Reports

- **Miscellaneous Sub-committee Report**

Willy reported that the sub-committee has completed the recommendation for issue # 1182 (Need for Provider TIN). The sub-committee recommends that a provision be added to the instructions for Form W-10, stating that if a childcare provider does not want to disclose their social security number; they should apply for an employer identification number (EIN).

Decision: The full committee agreed with the recommendation.

Action: Dave will work with Willie to begin formalizing a written recommendation which will be provided to the full committee during the face-to-face meeting in August.

- **Taxpayer Burden Sub-committee Report**

Marilynn explained that the sub-committee is working on an issue related to estimated tax payments for self-employed/contractors, addressing the fact they are having problems making their payments. The sub-committee has completed research and looked at all notices, forms, and instructions and developed a recommendation that they believe will reduce taxpayer burden and increase taxpayer compliance.

Action: The sub-committee will continue working on the recommendation and will provide a report during the Area 6 face-to-face meeting.

- **IRS Services Sub-committee Report**

Issue # 3744 (Limited English Proficient Taxpayers – Virtual LITC): Dave shared some information about a virtual Low Income Tax Clinic (LITC) kiosk that is currently being piloted in one of the LITC sites.

Issue # 3249 (Help Line – Accuracy of Answers): The sub-committee members shared some recent research into the call recording program. Calls to the help line are recorded and retained for quality assurance purposes. Recordings are held for 45 days and taxpayers may be able to obtain a copy of the call through the Freedom of Information Act. The subcommittee is considering a suggestion to expand the existing recording time and making the recording available to taxpayers beyond 45 days.



Recap Action Items and Timeframes

Joe reiterated that the committee will not meeting on July 27. Instead, the committee will meet in August during their first face-to-face meeting.

Dave recapped the actions and decisions made during the meeting.

End of Meeting Assessment

No additional comments were made.

Closing

Linda closed the meeting.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
May 25, 2006**

Designated Federal Official:

- Dave Coffman, Analyst, Seattle, WA

Committee Members Present:

- Marilyn Clapp, ID
- Jerry Fireman, WA
- Steve Maisch, WA
- Maryann Motza, CO (Chair)
- Sheri Reading, NM
- Joe Shields, SD (Vice-Chair)
- Ed Uhrig, WY

Committee Members Absent :

- George Bates, MT
- Neil Mitchell, UT
- Willy Nordwind, AZ
- Virginia Symonds, OR

Staff:

- Dave Coffman, Analyst
- Cathy Johnson, Analyst/Note Taker

Opening

Dave opened the meeting. Roll call was taken and a quorum was met.

Welcome / Announcements / Review Agenda

Maryann welcomed everyone and reviewed the agenda. There were no announcements.

Outreach Review

Joe noted that, upon reviewing the completed outreach events for April, he found a theme which shows that TAP draws more people when it coordinates outreach events with TAS. Joe also informed the committee that Marilyn received two suggestions during her April outreach events.

Sheri commented on the Fargo town hall meeting that she attended with Joe, Neil, Jack and Marilyn. The public asked good questions of the National Taxpayer Advocate (NTA) and the NTA provided good responses. The focus group that Marilyn facilitated went well and the attendees were comfortable discussing issues, asking questions and offering suggestions.

Jerry commented on an outreach event he attended with the Seattle Taxpayer Advocate Service (TAS) – the Northwest Food and Beverage Show. This was a rather large event with approximately 10,000



attendees. Cathy, as the Outreach Coordinator for Seattle TAS, thanked Jerry for coming to the show and stated that she's looking forward to working with Jerry on future TAS/TAP outreach events.

Taxpayer Burden Subcommittee Report-Out

Marilynn reported on the issue being worked by the Taxpayer Burden Subcommittee, #3233 (Estimated Tax Payment Rules for Self-Employed Taxpayers). The subcommittee is recognizing the difficulties that independent contractors face when making their estimated tax payments. They are also exploring options to alleviate the economic impact independent contractors must bear when they do not make their estimated tax payments. After reviewing the research report and Form 1040ES, the members are considering a suggestion to revise Form W-9, allowing self-employed taxpayers the ability to have voluntary withholding. Marilynn informed the committee that the State of California has a provision to allow self-employed individuals and their employers to enter into a withholding agreement.

The subcommittee is making good progress on this issue. At their next meeting they will discuss the process of turning this issue into a Joint Committee Referral.

Action: Dave will forward the Joint Committee referral instructions to the subcommittee members.

IRS Services Subcommittee Report-Out

Steve reported that the subcommittee has discussed issue #3249 (Help Line – Accuracy of Answers) quite extensively. The subcommittee did some brainstorming and came to the following conclusion: When a taxpayer calls the IRS with a tax question they have no way to get back to the person who originally answered the question. There is also no way to hold the IRS accountable for the answer given to the taxpayer because the taxpayer does not receive written confirmation of the answer.

The subcommittee thought of different methods that could be used to trace the IRS' answer back to the original question that was asked. One method was to have some sort of tracking number. On accounts inquiries, the caller's Social Security Number could be the tracking number, but tax law inquiries do not use any personal identifying information. Currently, the IRS records calls for quality assurance purposes. Dave is trying to find out how long the recordings are retained and if a tracking number could be used to refer back to the call.

Maryann informed the committee that the original lead for this subcommittee recently resigned. Steve agreed to take the position as lead, with Ed as the back-up.

Decision: The committee approved Steve for the position of IRS Services Subcommittee Lead and Ed as Back-up Lead.

Miscellaneous Subcommittee Report-Out

In Willy's absence, Maryann provided the subcommittee report-out.

The subcommittee is currently working issue #1182 (ID Theft – Need for Provider TIN). This issue had been previously elevated to the IRS. Area 6, and this subcommittee, decided to work this issue with a different suggestion in mind. The subcommittee is exploring possible changes to Form SS-4, Application for Employer Identification Number (EIN), which would make it easier for daycare providers to obtain an EIN. They expect to make a final recommendation in June.

Joint Committee Business

Maryann reported on the recent Joint Committee meeting.

In April, a small group of TAP members met with the IRS Commissioner. The Commissioner asked TAP to provide input on a number of issues. One of these issues, §7216 and the sharing and selling of



taxpayer information by preparers, will be worked jointly by Area 6 and Area 2. A subcommittee will be formed to work through this issue. Maryann and Joe volunteered.

Action: Dave will send an e-mail to all Area 6 members, soliciting volunteers to join the §7216 Subcommittee.

Action: Dave will work with the Area 2 analyst to research this topic.

Action Items:

Dave recapped the action items from the meeting.

End of Meeting Assessment

Members noted that there has been no need to keep close track of the time, as the meetings have been running smoothly and on time.

Next Meeting is Thursday June, 22, 2006 at 10:00 a.m. Pacific time.

Closing

As DFO, Dave Coffman closed the meeting.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
March 23, 2006**

Designated Federal Official:

- Linda Martinez

Attendance

- George Bates
- Marilyn Clapp
- Jerry Fireman
- Steve Maisch
- Neil Mitchell
- Maryann Motza, Chair
- Willy Nordwind
- Sheri Reading
- Joe Shields, Vice-Chair
- Virginia Symonds
- Ed Uhrig

Absent

- Jack Morrell

Staff:

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

Welcome/Review Agenda

Linda opened the meeting and welcomed the members. Roll call was taken and a quorum was met.

Outreach Commitment Review

Members provided Dave with their outreach commitments for 2006. Commitments range from specific to general. There is no expectation that members keep up with each other or conduct a certain number of outreach events. The commitment process is intended to identify members' plans for outreach and for follow up as the year progresses.

Action: Members that have not provided their commitments were asked to provide them to Dave within a week.

The committee discussed different ways of performing outreach to promote and market TAP.



Reporting Outreach Events

Members should ensure that they provide detailed information on the outreach report, including comments about the outreach and audience reactions and suggestions.

Working in Subcommittees

Each subcommittee will meet monthly to discuss the issue and, as appropriate, provide a recommendation for improvement. A lead will be identified to facilitate each meeting and provide a report out to the entire committee during each Area 6 teleconference. During the report out, it is vital that the lead provide detailed information to the entire committee. The report out is an opportunity for the full committee to hear what the subcommittee is working on and to provide comments and feedback about the subcommittee issue. The analyst will take notes during each subcommittee meeting. The notes will include action items and decisions made by the subcommittee. Subcommittee meetings will be scheduled for one hour.

Subcommittee Leaders

Subcommittee leaders were identified for each group.

Accessing & Accuracy of IRS Services – Jack Morrell as Lead and Steve Maisch as Back-Up

Taxpayer Burden – Marilyn Clapp as Lead and George Bates as Back-Up

Miscellaneous - Willy Nordwind as Lead and Neil Mitchell as Back-Up

Action: Dave will work with the lead to develop an agenda for each subcommittee's first meeting.

Subcommittee Meeting Times

The members of each subcommittee discussed and scheduled future meeting times.

Action: Dave will e-mail the schedule to the members.

Joint Committee Referral Reviewer

Decision: Willy was selected to review all referrals prior to being elevated to the Joint Committee. The review will assure the written referral is articulate and "sells" the recommendation. Maryann will serve as the back-up to Willy.

Area 6 Face-to-Face Meeting Dates

The Area 6 face-to-face meeting was moved to August 3-5 in Albuquerque, NM.

Updates on Town Hall Meeting Activities

The members participating in the Fargo town hall met via teleconference. The participants had a dry run of their presentations, which included the TAP issue process, outreach, and TAP history. The Fargo town hall meeting is scheduled for April 25 at the Ramada Suites. In addition, Jack Morrell is scheduled for several interviews with local news and radio stations.

Action: Neil will e-mail his bio to Dave for use in the press kits.

Joint Committee Business

Maryann recommended that members occasionally listen in on a Joint Committee call. She thinks that it will help the new members understand the issue process and how the Joint Committee finalizes their decisions.



Action: Dave will share copies of the monthly Joint Committee report with Area 6 members. In addition, Dave will provide the access information on the Joint Committee call for members that are interested in dialing in.

Meeting Assessment

All agreed that the meeting went well and was quick. Linda closed the meeting.



**Area 6 Committee Meeting Minutes
Taxpayer Advocacy Panel
Area 6 Teleconference
February 23, 2006**

Designated Federal Official:

- Linda Martinez, Local Taxpayer Advocate (LTA) for NM

Attendance

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

Absent

- Jerry Fireman, WA
- Sheri Reading, NM

Staff:

- Dave Coffman, TAP Analyst
- Judi Nicholas, TAP Manager
- Cathy Johnson, Note Taker

Opening

Linda opened the meeting.

Welcome

Maryann welcomed the members and requested roll call before proceeding.

Roll Call

Dave took roll.

Announcements/Review Agenda

Maryann explained Joe's role as timekeeper. To aid in keeping the meeting on time and on topic, Joe will monitor the time and alert the speaker when there is about a minute remaining on the topic. Discussion on the topic will end or a decision will be made to allow more time.



Maryann informed the committee that a decision must be reached on what will constitute a quorum for the Area 6 committee meetings.

Decision: The following formula will be used to determine a quorum for Area 6 committee meetings: One-half of the total number of members, plus one.

Citizen Input

No citizen input.

Recap of Issue and Meeting Process

Maryann informed the members that last year’s Area 6 committee adopted a set of meeting guidelines which were included on each meeting agenda that was sent. They were helpful in keeping the meetings on track and ensuring common courtesy on teleconferences. Maryann reviewed the guidelines which were:

- Participate fully
- Listen and respect each other
- Be specific
- Share and don’t dominate
- Respect people and attack problems
- OK with disagreement
- Solid team
- No sidebar conversations while someone is talking
- Speak one at a time
- Stay with time schedule
- Keep phone on mute when not talking
- Agreement with no regurgitation
- Have fun!

Decision: The committee agreed to adopt the guidelines.

Action: Dave will include the guidelines at the bottom of each future Area 6 agenda.

Dave restated the issue process Area 6 members agreed to during the annual meeting in January.

- As a general rule, no more than three issues shall be worked at any one time. The number may increase from time-to-time.
- Issues will be worked within subcommittees.
- Subcommittees will report their progress and share their recommendations during the full committee meetings.
- Members will consider the analyst’s available time to devote to research.

Prioritize Issues

Maryann informed the committee that the issues assigned to Area 6 must be prioritized. Based on a suggestion by one of the members, the issues were grouped into five categories, based on the issue topic. Dave reviewed the categories, which were:

- E-Filing & Tele-filing
- Accessing & Accuracy of IRS Services
- Compliance/Collection
- Taxpayer Burden
- Other



Judi asked the committee if they would like to prioritize the issues by category or individually.

Willy suggested that the committee prioritize by category instead of individual issues. Ed agreed. Virginia asked that the oldest issues get worked first.

Linda suggested that if the committee decides not to work a category which has some partially worked issues, those issues should be moved to a category that will be worked.

Decision: The committee decided to prioritize the issues by category. The top three categories will be selected and assigned to subcommittees. Each subcommittee will prioritize the issues contained in their assigned category during their first subcommittee meeting.

Decision: The following three categories of issues will be worked with a higher priority over the others:

- Accessing & Accuracy of IRS Services
- Taxpayer Burden
- Other

A subcommittee will be assigned to work each category.

Choose Subcommittees, Chairs & Meeting Times

In order to save time on this call, Judi suggested that members submit their choice for subcommittee and subcommittee meeting time availability via e-mail.

Judi also informed the members that each subcommittee will need a lead to report on the progress of the subcommittee at the full committee meetings. The lead will also work closely with the analyst to establish subcommittee meeting agendas and will be responsible for facilitating the subcommittee meetings.

In order to ensure the partially completed issues are given priority, Judi suggested that they be included in the "other" category.

Decision: Issues that are near completion or have been partially worked will be moved to the "other" category and worked by that subcommittee.

Action: Dave will e-mail the members, asking for their subcommittee preference, meeting time availability and interest in being a subcommittee lead.

Outreach Reminder and Reporting Process

Joe reminded members that, about a week before the end of the month, Dave will send them a form for them to report their completed outreach activities for the month. They will then e-mail this back to Dave by the first of the following month.

Also, the members were reminded that Area 6 has a spreadsheet on TAPSpeak which lists all outreach events reported for each month. Some benefits of having the spreadsheet include:

- Getting good ideas for outreach events
- Contacting members that have completed similar outreach events and asking them what went well and what problems were encountered.



Members were reminded to keep talking to people to make them aware of TAP and what TAP does. Joe noted that it's important to let the public know that their comments are valuable and TAP really wants to hear what they have to say.

Member Outreach Commitments

Judi asked the members to spend some time setting personal outreach goals for the year. While specific events do not need to be determined, the type of outreach efforts such as newsletters, individuals, groups, etc. should be considered. If members need assistance in this area, they are encouraged to contact the staff.

Judi announced that she is in the process of scheduling meetings with the LTAs and TAP members to discuss joint TAS / TAP outreach events.

TAP marketing materials are expected to arrive soon and will be stored in the Area TAP offices. Members are encouraged to either keep some marketing materials on hand and/or contact the office for needed supplies prior to an outreach event. Examples of the marketing materials may be found on TAPSpeak in the outreach toolkit. Judi also noted that TAP member business cards should arrive in the middle of March.

Virginia commented that members now have the option of including their personal e-mail address on their business cards. If a member receives an e-mail from a taxpayer, is that member required to alert the staff? Judi explained that, unless the e-mail includes a potential TAP issue, it does not need to be reported to the staff. Any e-mails that include a suggestion for IRS improvement should be forwarded to the staff. Dave will load the suggestion on the contact database.

Action: Within a week, Dave will send an e-mail to members, asking for their outreach commitments for the year.

Action: Judi will notify the members via e-mail when the marketing materials arrive.

Town Hall Meeting

Judi shared some information from the recent San Diego town hall meeting which was held on February 1st. The biggest challenge faced in San Diego was getting people to attend. The National Taxpayer Advocate (NTA), Nina Olson, spoke at the town hall meeting. After the meeting ended, a focus group consisting of meeting participants was assembled and interviewed.

The Area 6 town hall meeting will be held in Fargo, North Dakota on April 26th, from 5:00 – 7:00 p.m. Members attending are: Jack, Jerry, Neil, Marilynn and Sheri.

Judi reminded the town hall committee that there is a teleconference on March 1st at 1:30 p.m. (Pacific Time).

Joint Committee Business

Maryann encouraged each member sit in on at least one Joint Committee conference call. Conference calls are held the 1st Wednesday of the month at 1:00 p.m. EST and last one hour. The call-in information and agenda are posted in the Joint Committee reading room on TAPSpeak.

The Joint Committee asked that each committee agree to select/elect a quality assurance (QA) person or QA team. Dave noted that the purpose of the QA person or team is to review all referrals before they're submitted to the Joint Committee. The referral should be well written, the issue summarized, key issues listed and the referral should be appropriate.



Action: Dave will include a solicitation for a QA member or QA team in his e-mail about subcommittee preferences.

Recap Action Items and Timeframes

Dave recapped the meeting actions items and timeframes.

End of Meeting Assessment

Maryann surveyed the members, asking them what went well with today's meeting and what should be changed for future meetings.

Overall responses indicated a favorable assessment of the meeting.

Maryann suggested that future agendas include the date, time and call-in number of next meeting at the end of the agenda. Judi responded that the call-in information will remain the same for all Area 6 meetings.

Action: Dave will include the date, time and call-in number of the next Area 6 meeting on each agenda.

Closing

Linda closed the meeting.