



2009 Meeting Minutes Area 6

- December 15-16, 2009
 - November 3, 2009
 - October 6, 2009
 - September 1, 2009
 - August 4, 2009
 - July 7, 2009
 - June 2, 2009
 - April 23-25, 2009
 - March 3, 2009
 - February 3, 2009
-

**Taxpayer Advocacy Panel
Area 6 Committee
Capitol Hilton – Washington, DC
Meeting Minutes
December 16-17, 2009**

Present

Teresa Thompson, Designated Federal Official (DFO)

Kirsten Ball
Harlan Barnett
Eileen Birge
Herb Bohrer, Vice-chair
Dean Conder, Chair
Nancy Eik
Rick Holland
Lea Kear
Charnia Parrish
Chris Paustian
Karla Toomer

TAP Staff

Judi Nicholas, TAP Program Manager
Janice Spinks, TAP Analyst
Nina Pang, TAP Analyst

Absent

Joan Gustafson

Tuesday, December 15, 2009

Opening – Designated Federal Official

Teresa opened the meeting.



Welcome/Announcements/Review Agenda

Dean welcomed everyone and reviewed the agenda.

Introductions

Each member introduced themselves and told a little about themselves.

November Meeting Minutes Approval

Minutes approved.

Area 6 Ground Rules

Dean reviewed the Area 6 Ground Rules:

- Participate fully
- Listen and respect each other
- Be specific
- Share and don't dominate
- Respect people and attack problems
- Okay 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!

Meeting Quorum

The area members decided their quorum would be greater than 50% of the active members

Taxpayer Burden Subcommittee Report

Kirsten updated the Area on their accomplishments for 2009. Kirsten noted that Small Business/Self Employed (SBSE) Commissioner, Chris Wagner mentioned their issue #5280 (Wording of Letter 525 (Rev. 9/2008)) in his speech to the entire Taxpayer Advocacy Panel.

Their next active issue will be #5223 (Offer In Compromise Appeal – No Decision by the IRS) combined with #5828 (Offer In Compromise) and #5378 (Offer In Compromise – Needs Improvement)

Miscellaneous Subcommittee Report

Nancy updated the Area on their 2009 accomplishments and their success stories, including Issue #4395 (Expanding Definition of the Immediate Family). The recommendation for issue 4395 was to expand the definition of immediate family, to include grandparents and grandchildren, was accepted and will be included in an example.

Their next active issue will be #4327 (Penalties - Timely Sent Forms 1099 & W-2).

IRS Services Subcommittee Report

Harlan updated the Area on their 2009 accomplishments. They closed about 15 issues by either working them or determining that they were not systemic in nature.

Their current active issue is #4389 (CP 2000 – Unable To Reach An Employee) and their next active issue will be #5587 (Practitioner Hotline – Can't Answer Questions and Long Wait)



New Procedures for Tax Forms & Publications

The procedures for working issues related to forms and publications have been amended so that issues first approved by the program owner will be worked in the area committee that raised the issue. Another significant change is that once the program owner has approved an issue and the committee develops the recommendation, the issue will be sent directly to the program owner with a courtesy copy to the TAP Joint Committee. The issue will not require Joint Committee approval. A copy of the revised procedures was provided to all committee members.

This procedure does not affect suggestions related to IRS notices.

End of the Day Announcements

Dean announced the Area dinner plans for Wednesday.

Wednesday, December 16, 2009

Present

Teresa Thompson, Designated Federal Official (DFO)

Kirsten Ball
Harlan Barnett
Eileen Birge
Herb Bohrer, Vice-chair
Dean Conder, Chair
Nancy Eik
Joan Gustafson
Rick Holland
Lea Kear
Charnia Parrish
Chris Paustian
Karla Toomer

TAP Staff

Judi Nicholas, TAP Program Manager
Janice Spinks, TAP Analyst
Nina Pang, TAP Analyst
Shelby McKenzie, TAP Director Secretary (in part)

Travel

Shelby McKenzie provided instructions to the Area 6 members about processing their travel reimbursement.

The panel members reviewed and discussed several travel related scenarios to ensure all were well versed in the travel rules and requirements

Outreach

Judi and Dean informed the members of their expectations for outreach. Dean wanted members to bring an outreach tip of the month to future meetings.

Setting 2010 Conference Calls

The Area decided to hold their meetings on the 1st Tuesday of the month, at 1:00 Pacific Time, which is the same as last year. The first call will be January 5, 2010.



Setting 2010 Face-to-Face Meeting

The Area decided to hold their face-to-face meeting May 6, 7, & 8, 2010. The committee will be a half-day on Thursday, full day on Friday, and a half-day on Saturday. . The staff will develop cost projections for to host the meeting in Seattle, Portland or Phoenix.

Chair & Vice-chair Elections

Dean reviewed the process for electing a new committee chair. He stated that he enjoyed his year as the Area 6 chair and found it a rewarding experience.

Panel members nominated Eileen, Nancy and Herb and they all accepted the nomination. Each nominee each spoke for a minute on what skills they would bring as the new Chair for Area 6. Herb Bohrer was elected chair and Nancy Eik was elected vice-chair for 2010.

Subcommittee Reports

In order to conserve time, it was suggested that each subcommittee just report on the issues that they decided to keep. The area members had consensus that they are confident in their colleague's decisions on which issues to drop and did not believe any discussion was needed.

Miscellaneous Subcommittee

Nancy remained the lead.

- 4395 (Expanding Definition of Immediate Family) – Nancy will draft a rebuttal to the IRS response. They believe the IRS' written response was unclear. The IRS indicated the proposal was accepted but the narrative describing the actions IRS will take to implement the recommendation do not match the recommendation.
- 4327 (Penalties -- Timely Sent Forms 1099 & W-2) is the subcommittee's next active issue.

The subcommittee will keep the following issues in their parking lot:

- 4386 (Form 1099B – Reporting Repeated Redemptions)
- 4413 (IRS Systems)
- 4501 (Refunds – Examining Requests for Refund)
- 4512 (Form 2848 Power of Attorney POA)
- 5157 Notice CP-2100 Paper Data Sent Unsecure)
- 5167 (Refund Received – Using Different SSNs & W-2s)
- 5244 (403b Participants – Exempt From Retirement Contribution Cred)
- 5321 (Identity Theft – No Method For Employer to Report to IRS)
- 5634 (Form 2553)

The subcommittee will continue to meet on the 3rd Wednesday of the month, at 11:00 a.m. Pacific Time. Their next call will be January 20, 2010.

IRS Services Subcommittee

Harlan remained the lead.

- 4389 (CP 2000 – Unable to Reach An Employee) This is the subcommittee's current active issue. They have requested more research.
- 5587 (Practitioner Hotline – Can't Answer Questions and Long Wait) This will be the subcommittee's next active issue.

The subcommittee will keep the following issues in their parking lot:



- 4385 (Practitioner Hotline) – Services Offered, they would like to combine this issue with #5587 (Practitioner Hotline – Can’t Answer Questions and Long Wait), the subcommittee’s next active issue.
- 4538 (Exam/Audits – Not Forwarding Documents for Processing)
- 5163 (Contacting a Revenue Officer for Case Status)
- 5571 (Changes Fixed – Not Really Fixed)

The subcommittee was not able to finish reviewing the list of issues assigned to the subcommittee. They had 16 issues left to review.

The subcommittee will continue to meet on the 2nd Tuesday of the month, at 1:30 p.m. Pacific Time. Their next call will be January 12, 2010.

Taxpayer Burden Subcommittee

Rick Holland was selected as the new lead.

- 5172 (Misapplied Payment – No Correction Until TP Gets Letter) – The subcommittee recommended dropping this issue, The subcommittee had discussed the IRS phone system in their November call with Subject Matter Experts and new phone system enhancements were added to the IRS phone system.
- 5223 (Offer in Compromise Appeal – No Decision By the IRS) This is the subcommittee’s new active issue. This issue was combined with #5828 (Offer In Compromise) and #5828 (Offer In Compromise – Needs Improvement)

The subcommittee will keep the following issues in their parking lot:

- 5388 (POA – Representative Info Takes Too Long to Load on Accounts)
- 5473 (Online Payment Fees for Installment Agreements) Does the instructions say there is a fee?
- 5575 (Automated Letters – Account in Review)
- 5655 (Acknowledgements)
- 5808 (IRS Notices – Taxpayers Respond But Notices Still Being Sent) This will be combined with #5575
- 5841 (IRS Envelopes Are Too Small for Additional Documentation) This was brought to the new issues workshop.

The subcommittee will continue to meet on the 3rd Tuesday of the month, at 1:00 p.m. Pacific Time. Their next call will be January 19, 2010.

Member Comments

Eileen brought up the need for a different way to evaluate incoming issues. She commented that other area committees had a separate screening subcommittee, which evaluates incoming issues. Area 6 discussed forming a screening subcommittee, of three members, one from each subcommittee. The screening committee will be comprised of the subcommittee leads.

ACTION ITEM: Janice will email time/date for leads to meet and use the remaining IRS Services new issues to try out the screening process.

Closing

Meeting closed by DFO Teresa Thompson.



**Taxpayer Advocacy Panel
Area 6 Committee
Meeting Minutes
November 3, 2009**

Designated Federal Official (DFO)

Teresa Thompson

Attendance

Harlan Barnett
Kirsten Ball
Milissa Bensen
Eileen Birge
Herb Bohrer, Vice-chair
Dean Conder, Chair
Laura Criel
Nancy Eik
Joan Gustafson
Chris Paustian
Karla Toomer
Harris Widmer

Staff

Judi Nicholas TAP Program Manager
Nina Pang, TAP Analyst
Janice Spinks, TAP Analyst

Guests

Lea Kear
Richard Holland

Opening – Designated Federal Official

Teresa Thompson opened the meeting.

Roll Call

Judi took roll and a quorum was met.

Welcome/Announcements/Review Agenda

Dean welcomed the members. There were two guests on the call and they were welcomed. They are potential new Area 6 panel members who were invited to join the call by Judi; Lea is from Oregon and Richard is from North Dakota. Dean announced that he wanted to add a couple of last minute items to the agenda. He wanted to discuss how to interpret an IRS response to one of Area 6's recommendations. Dean was unsure from the IRS response whether the proposal was accepted by the IRS and wanted the committee's thoughts.

TAP Director Comments

Judi apologized that acting TAP Director, Shawn Collins was not on the call, she had wanted to be on this to thank Milissa, Laura and Harris for their contribution to TAP over the last three years. Judi conveyed the gratitude of the IRS, TAP Director and the Seattle staff for all their hard work.

Citizen Input

There was no citizen input.



Approval of September Meeting Minutes

The committee reviewed the October meeting minutes.

DECISION: The committee approved the meeting minutes from the October meeting as submitted.

Issue # 5280 (Wording of Letter 525 (Rev. 09/2008))

The committee discussed how they wanted to close Issue #5280 on the TAP database. Dean shared the IRS response and expressed concern that it was not clear whether the proposal was in fact accepted. . After much discussion the committee concluded the issue should be reviewed more closely by the initiating subcommittee. The subcommittee will make a recommendation at the December meeting.

DECISION: The Area will send issue #5280 back to the Taxpayer Burden Subcommittee so they can make a closing recommendation. The subcommittee will look at #5280 in their November meeting and have a recommendation for the December meeting.

Dean also sent out the IRS response to issue #4395 (Grandparents / Grandchildren Added to Definition of Immediate Family), which also had conflicting information. He would like the members to review the IRS response

Miscellaneous Subcommittee Report

Nancy updated the committee on the Miscellaneous Subcommittee's issues.

- **Issue #5568 (Brochure for Tax Situations Involving the Elderly)** – The subcommittee has forwarded this to the Forms and Pubs Issue Committee.
- **Issue #4327 (Penalties – Timely Sent Forms 1099 & W-2)** –This is the subcommittee's new active issue. They will discuss this at their November meeting.
- **Issue 4395 (Grandparents / Grandchildren Added to the Definition of Immediate Family)** – This will be added to the subcommittee's November agenda so they can discuss their assessment of the IRS' response to their recommendation.

Taxpayer Burden Subcommittee Report

Kirsten updated the committee on the Taxpayer Burden Subcommittee's issue.

- **Issue #5172 (Misapplied Payment – No Correction Until TP Gets Letter)** – The subcommittee switched their focus from the misapplied payment to the wait time the taxpayer experienced and have asked for additional research on any enhancements the IRS has made on their phone system.

The subcommittee also chose their new issue from the list of issues assigned to them.

IRS Services Subcommittee Report

Harlan updated the committee on the IRS Services Subcommittee's issues.

- **#5320 (SSN on IRS Correspondence)** – Harlan presented this issue to the Joint Committee on October 28th. The Joint Committee approved this referral and it has been forwarded to the IRS.
- **#4389 (CP 2000 – Unable to Reach an Employee)** – This is the subcommittee's active issue and additional research was requested about the IRS phone system.

Joint Committee Business

- Dean informed the committee that the list of potential new TAP members was currently in Treasury, awaiting approval.



- TAP staff met with the IRS program owners to discuss the December issue committee assignments. Judi explained that all topics must be approved by Nina Olson, the National Taxpayer Advocate. TAP is working quickly to obtain the topics so members will have that information when it is time to decide on their issue committee assignment.
- The Joint Committee asked the areas for volunteers, any returning member who would like to be a mentor to a new member. The mentor will show the new member around during the annual meeting and be available to the new member during their first year. Anyone interested in becoming a mentor, please send Dean an email.
- Eileen asked members if they have ideas for an issue, which they have worked in the past, for a workshop she will be teaching at the annual meeting. The goal is to have an issue that does not require complicated technical information, which will allow new members to follow the issue from the beginning to the end. Members offered their suggestions.

Annual Meeting Update

The staff is finalizing the agenda and workshops. On Monday, December 14 new members will attend orientation and the outreach workshop. The general session begins Tuesday and concludes Thursday afternoon. Chair and vice-chair training will be conducted on Friday, December 18th.

Judi confirmed that the current date and time for the area conference calls is still good for the current members. Once the new members are selected, the staff will determine if the date and time works for them. The members also agreed that the face-to-face meeting should take place in late April or early May. The staff will identify possible dates for consideration during the December committee meeting. Members should bring their calendars to the meeting to aid in finalizing the face-to-face meeting dates.

Dean asked about interest in the area dinners planned for Wednesday, December 16. Members interested in participating in an area dinner should send Dean an email.

Teresa mentioned that the Local Taxpayer Advocates (LTAs) for North and South Dakota would also be at the same hotel attending a meeting with Low Income Tax Clinic (LITC). They would be interested in attending a committee dinner.

Laura asked that members also correspond with their issue committee chairs regarding their schedule because some members will leave Thursday evening, which could affect the issue committee dinners scheduled for Thursday night.

Recap Action Items and Timeframes

Nina recapped the action items.

Member Comments

Dean announced that there will be message put on TAPSpace informing members about TAP t-shirts. Judi explained that TAP staff had purchased shirts with the TAP logo and some members were interested in purchasing one for themselves. Kimberly Brown from Area 2 will coordinate the purchase of TAP shirts.

Dean reminded subcommittees to use time in the November meetings to discuss the December subcommittee agenda since there will be time devoted to working issues.

Closing – Designated Federal Official

Teresa closed the meeting.



**Taxpayer Advocacy Panel
Area 6 Committee
Meeting Minutes
October 6, 2009**

Designated Federal Official (DFO)

Judi Nicholas (acting DFO)

Attendance

Harlan Barnett
Kirsten Ball
Milissa Bensen
Eileen Birge
Herb Bohrer, Vice-chair
Dean Conder, Chair
Laura Criel
Nancy Eik
Chris Paustian
Harris Widmer

Absent

Joan Gustafson
Karla Toomer
Theresa Thompson (DFO)

Staff

Judi Nicholas TAP Program Manager
Nina Pang, TAP Analyst
Janice Spinks, TAP Analyst

Guest

Dave Coffman, ACS Analyst (former TAP Analyst)

Opening – Designated Federal Official

Judi Nicholas opened the meeting.

Roll Call

Judi took roll and a quorum was met.

Welcome/Announcements/Review Agenda

Dean welcomed the members and thanked everyone for attending. The Area 6 panel members took a few minutes to say goodbye to Dave Coffman and thank him for his hard work, after which Dave left the meeting.

Citizen Input

There was no citizen input.

Approval of September Meeting Minutes

The committee reviewed the September meeting minutes.

DECISION: The committee approved the meeting minutes from the September meeting as submitted.



Outreach Corner

Eileen shared a future outreach event. Herb, Harlan and Laura shared some highlights from their recent outreach efforts.

Dean reminded everyone that Nina sent an email to returning panel members asking if they needed to re-order TAP business cards.

IRS Services Subcommittee Report

Harlan updated the committee on the IRS Services Subcommittee's issues.

#5320 (SSN on IRS Correspondence) – This referral went through the Joint Committee quality review. The subcommittee received three reviews and they will be discussing the quality review comments at their next meeting.

#4389 (CP 2000 – Unable to Reach an Employee) – This is the subcommittee's active issue and the research is completed. The subcommittee will discuss this issue at their next call. They hope to finish this issue by November.

Taxpayer Burden Subcommittee Report

Eileen updated the committee on #5280 and Kirsten updated the committee on the Taxpayer Burden Subcommittee's active issue.

- **#5280 (Wording of Letter 525 Rev. 09/2008)** – This referral was presented to the Joint Committee by Eileen at the September 23rd Joint Committee call. The Joint Committee approved this issue to be elevated to the IRS.
- **#5579 (Payrolls Not Simple)** – The issue statement is "Small companies need a simpler method to method to calculate, submit and account for payroll taxes." The subcommittee discussed this issue at their last meeting and decided that it was too broad and there were no similar TAP or SAMS issues. The subcommittee concluded it would take a legislative or statutory change in order to make a change. The subcommittee recommends this issue be dropped because it is beyond the TAP scope.
- **DECISION: The committee approved dropping issue #5579.**

Eileen asked if this topic could be referred to Nina Olson, the National Taxpayer Advocate, to be included in her annual report to Congress on the most serious problems facing taxpayers. Dean and Judi informed the committee that addressing the complexity of employment taxes was in the 2008 Annual Report to Congress. Judi believed this raises a bigger question, if TAP has bigger issues that they know they cannot tackle because of the breath or scope of the issue, is it something TAP can elevate to the National Taxpayer Advocate, to be considered as one of the most serious problems?

ACTION ITEM: Judi will talk to Shawn Collins, the Acting Director of TAP and find out if there is a way a TAP issue can be recommended as a most serious problem.

Miscellaneous Subcommittee Report

Nancy updated the committee on issues the Miscellaneous Subcommittee is currently working..

- **#4395 (Grandparents/Grandchildren Added to Definition of Immediate Family)** - Dean informed the committee that this issue was elevated to the IRS. As a result, Wage and Investment (W&I) Analyst Patty Wagner was on the subcommittee's last conference call. She had comments from the Office of Special Counsel about the committee's recommendation on adding grandparents/grandchildren to the Form 2848. She explained that in the next update of the Form 2848, the IRS would include a "for example", to include grandparent and grandchild in the instructions. The next update for the Form 2848 would happen in the next 24



months. This issue will be closed, as proposal accepted. Dean considered this a success for TAP.

- **#5568 (Brochure for Tax Situations Involving the Elderly)** – The subcommittee members emailed their suggested topics for the brochure to Nancy who compiled the topics. She inquired about the next step. Judi informed Nancy that this list needed to be forwarded to the Forms and Pubs Issue Committee for consideration. Janice will forward the topic list along with the research report, to the Forms and Pubs analyst.

ACTION ITEM: Nancy will email the topic list to Janice, with a copy to Judi so it can be forwarded to the Forms and Pubs analyst.

Joint Committee Business

- Dean informed the committee that Charles is asking for input from TAP members regarding tax reform for the President’s Economic Recovery Advisory Board (PERAB). Please check TAPSpace for his announcement.
- Laura hoped everyone has voted for TAP chair and vice-chair.
- Laura discussed the Joint Committee quality review process.

Recap Action Items and Timeframes

Dean recapped the action items.

Member Comments

Judi mentioned that the applications for the secretarial vacancy are in the process of being reviewed and ranked. She expects to receive the package in a week or so with the secretarial candidates. She expects that by the end of October or early November, she should also have a package to review, to fill the analyst vacancy.

Judi will have a conversation with Shawn Collins about the offer her secretary Shelby made to help with travel arrangements for Areas 6 and 7 for the annual meeting.

Judi also informed the committee that during the October and November subcommittee meetings, the panel members should talk about subcommittee time since during the annual meeting, there would be time for the subcommittees to meet. Judi asked Janice to draft up an agenda for the annual meeting. Janice will use last year’s agenda as a starting point and between Dean, Judi and Janice, they should be able to share the agenda with the full committee at the November meeting. At that time, they should be able to perfect the December agenda and have it ready by the annual meeting.

Closing – Designated Federal Official

Judi closed the meeting.



**Taxpayer Advocacy Panel
Area 6 Committee
Meeting Minutes
September 1, 2009**

Designated Federal Official (DFO)

Judi Nicholas

Attendance

Harlan Barnett
Kirsten Ball
Eileen Birge
Dean Conder, Chair
Laura Criel
Nancy Eik
Joan Gustafson
Chris Paustian
Karla Toomer
Harris Widmer

Absent

Milissa Bensen
Herb Bohrer, Vice-chair

Staff

Judi Nicholas TAP Program Manager
Nina Pang, TAP Analyst

Opening – Designated Federal Official

Judi Nicholas opened the meeting.

Roll Call

Nina took roll and a quorum was met.

Welcome/Announcements/Review Agenda

Dean welcomed the members and thanked everyone for attending.

Citizen Input

There was no citizen input.

Approval of August Meeting Minutes

The August meeting minutes were reviewed.

DECISION: The meeting minutes from the August meeting were approved as submitted.

Outreach Corner

Harlan, Chris, Dean and Karla shared some highlights from their recent outreach efforts.

Judi updated the committee on outreach efforts, comparing 2008 to 2009. Area 6 conducted 145 outreach events in 2008 and so far, in 2009 there were 225 outreach events. She commended them for a good job.

Laura asked how she should report any gathering of information for her VITA issue committee. She has talked to many people while gathering information. She does inform the people that she is



representing TAP.

ACTION ITEM: Judi will find out if this should be reported as VITA or Area 6 outreach.

Taxpayer Burden Subcommittee Report

Kirsten updated the full committee on the Taxpayer Burden Subcommittee's active issue.

- **#5570 (ACS – Have to Call a Second Time – Can't Get the Same Assistor).** The subcommittee recommends dropping the issue. ACS is already testing a method, known as the Hybrid Initiative, in a few of their sites. The initiative allows for individual case assignments based on the complexity of the issue involved. In her 2008 Annual Report to Congress, the National Taxpayer Advocate acknowledged the test, recommended teams of employees work particular cases, and asked the IRS to permit extension dialing for ACS.

DECISION: The full committee agreed to drop #5570.

- **#5280 (Wording of Letter 525 Rev. 09/2008))** – This issue will be presented by Eileen at the September 23rd Joint Committee call.
- **#5579 (Payrolls Not Simple)** – This will be the subcommittee's next active issue. The subcommittee has requested research on the issue.

Miscellaneous Subcommittee Report

Nancy updated the committee on issues currently being worked by the Miscellaneous Subcommittee.

- **#4395 (Grandparents/Grandchildren Added to Definition of Immediate Family) -** Dean informed the committee that this issue was approved by the Joint Committee and has been elevated to the IRS.
- **#5568 (Brochure for Tax Situations Involving the Elderly)** – The subcommittee members are e-mailing each other with suggested topics for the brochure. Dave is being included in the e-mails.

IRS Services Subcommittee Report

Harlan updated the committee on the IRS Services Subcommittee's issues.

#5320 (SSN on IRS Correspondence) – This referral went through Area 6 quality review and was approved by Judi. Harlan will send the referral to Dean for submission to the Joint Committee. Dean hopes it will be on the Joint Committee's September 23rd agenda. Harlan will present the issue to the Joint Committee.

#4389 (CP 2000 – Unable to Reach an Employee) – This is the subcommittee's new active issue. Research on the topic has already been requested.

Joint Committee Business

- Dean informed the committee that he, Eileen and Laura had attended the recent Joint Committee face-to-face meeting in Atlanta. One topic of discussion was the best method to educate new TAP members. They also discussed new member orientation and annual meeting workshops. Dean passed along suggestions from Area 6 members to the Joint Committee.
- Dean also informed the members about the new process to select the TAP chair. Last year, there was a tie, which resulted in different suggestions on deciding the outcome of the election. A nomination committee will be established for the upcoming TAP chair/vice-chair election. Any first, second or third year member interested in either the chair or the vice-chair positions, would notify the nomination committee of their intent. There would be no campaigning.



- There was a guest from the IRS Commissioner's office, who spoke on preparer regulations.
- The Joint Committee is still working on their upcoming visit with Commissioner Shulman.
- Dean reported that the Joint Committee members participated in an exercise of strategic planning of strengths and weaknesses for the TAP organization. Dean would like Area 6 to participate in this exercise to help determine the committee's strengths and weaknesses.
- Eileen added that not enough time was spent in issue committee meetings during the annual meeting. Eileen noted that a change has been implemented and more issue committee time will be allowed for the annual meeting.
- Dean also brought to the Joint Committee concerns about Area 6 referrals that have been sitting in the Joint Committee quality review process since May. Dean was informed that the Joint Committee quality review process should be much faster now.

Judi added that one of the new changes for the TAP election would happen on September 30th,(12 noon Mountain Time/11 a.m. Pacific Time). There would be an opportunity for panel members to join a conference call and meet all the candidates. This would be an opportunity to hear the candidates speak and for panel members to ask questions.

Recap Action Items and Timeframes

Nina recapped the action items.

Member Comments

Harlan inquired about nominating someone for TAP chair or vice-chair. He mentioned that he understood about self-nominations but wanted to know about nominating someone else. Judi informed the committee that a member could nominate someone else, but please speak with that person first, to ensure that person would accept the nomination. Members are to send their nominations to both Shawn Collins and Kay Bell. Dean added that there was an email from Steve Berkey, dated August 28th, outlining the nomination process.

Judi informed the committee that she was finally able to post a job announcement for a new secretary. The announcement closed yesterday. She hopes to have a list of candidates in mid to late September. She hopes to be able to interview candidates in early October and maybe by mid-October, she will have a new secretary.

Kirsten asked about analyst support when the Area 6 analyst leaves. Judi informed the committee that, along with Nina's help, Janice will support Area 6.

Closing – Designated Federal Official

Judi closed the meeting.



**Taxpayer Advocacy Panel
Area 6 Committee
Meeting Minutes
August 4, 2009**

Designated Federal Official (DFO)

Teresa Thompson

Attendance

Harlan Barnett
Milissa Bensen
Herb Bohrer, Vice-chair
Dean Conder, Chair
Laura Criel
Nancy Eik
Joan Gustafson
Chris Paustian
Karla Toomer

Absent

Kirsten Ball
Eileen Birge
Harris Widmer

Staff

Dave Coffman, TAP Analyst

Opening – Designated Federal Official

Teresa Thompson opened the meeting.

Roll Call

Dave took roll and a quorum was met.

Welcome/Announcements/Review Agenda

Dean welcomed the members and thanked everyone for attending.

Citizen Input

There was no citizen input.

Approval of July Meeting Minutes

The July meeting minutes were reviewed.

DECISION: The meeting minutes from the July meeting were approved as submitted.

Outreach Corner

Outreach highlights will be discussed later if time permits due to a full agenda.

Miscellaneous Subcommittee Report

Nancy updated the committee on issues currently being worked by the Miscellaneous Subcommittee..

- **#5568 (Brochure for Tax Situations Involving the Elderly).** Dave recently sent out a small collection of Life Cycle brochures to each subcommittee member. The purpose of this was to give the subcommittee members ideas on topics that could be included in their recommendation as well as an example of a format that could be used. Subcommittee



members are to email their topic suggestions to Dave and Nancy by August 19th. The subcommittee's recommendation will be forwarded to the Forms and Publications Issue Committee.

- **#4395 (Grandparents/Grandchildren Added to Definition of Immediate Family).** Dean informed the committee that this issue has been returned by the Joint Committee quality reviewers. Dean asked if the referral would be ready for presentation at the August Joint Committee meeting. Nancy thought it would be ready and will email the final version to Dave.

IRS Services Subcommittee Report

Harlan updated the committee on the IRS Services Subcommittee's active issue.

#5320 (SSN on IRS Correspondence). Harlan noted that the subcommittee has formulated a recommendation for #5320. Harlan explained that the IRS has instituted a plan to examine the possible overuse of Social Security Numbers. The IRS is exploring other alternatives such as bar coding, masking portions of the number and using other unique identifiers. The subcommittee recommends making the IRS' efforts more widely known.

DECISION: The full committee agreed to elevate issue #5320 to the Joint Committee, pending the Area 6 quality review.

Karla has agreed to review the referral for grammar and adherence to the prescribed format.

Taxpayer Burden Subcommittee Report

Karla updated the full committee on the Taxpayer Burden Subcommittee's active issue.

- **#5570 (ACS – Have to Call a Second Time – Can't Get the Same Assistor).** The subcommittee is waiting for more research on the Automated Collection System (ACS) procedures for documentation and arranging a call-back.

Joint Committee Business

- Dean informed the committee that the Joint Committee is asking for more volunteers to review referrals as part of the quality review process. Dean explained the Joint Committee's quality review process. Laura, Herb and Harlan volunteered to assist as Joint Committee quality reviewers.
- Dean also informed the members that the Joint Committee is interested in ideas for workshops which will be held at the TAP annual meeting. They discussed some of their suggestions for potential workshops and what they liked and didn't like about last year's workshops. Laura suggested a workshop on TAP panel member restrictions. Chris suggested a teleconference workshop with new members, addressing any questions they may have. This teleconference workshop would take place within the members' first two months of serving TAP. Karla also suggested a mentoring program.
- Dean informed the committee that Commissioner Shulman was interested in examining tax preparer regulation and is interested in TAP's input. The committee members discussed this issue in detail. Dean would like committee members to email him their thoughts regarding tax preparer regulation.
- Dean informed the committee members that each area chair is required to provide a mid-year report to the Joint Committee. If any member has any input to the Joint Committee, please send Dean an e-mail.

Recap Action Items and Timeframes

Dave recapped the action items.



Member Comments

No member comments.

Closing – Designated Federal Official

Teresa closed the meeting.



**Taxpayer Advocacy Panel
Area 6 Committee
Meeting Minutes
July 7, 2009**

Designated Federal Official (DFO)

Teresa Thompson

Attendance

Harlan Barnett
Milissa Bensen
Eileen Birge
Herb Bohrer – Vice-chair
Dean Conder, Chair
Laura Criel
Nancy Eik
Joan Gustafson
Chris Paustian
Harris Widmer

Absent

Kirsten Ball
Karla Toomer

Staff

Dave Coffman, TAP Analyst
Nina Pang, TAP Analyst

Opening – Designated Federal Official

Teresa Thompson opened the meeting.

Roll Call

Nina took roll and a quorum was met.

Welcome/Announcements/Review Agenda

Dean welcomed the members and thanked everyone for attending.

Citizen Input

There was no citizen input.

Approval of June Meeting Minutes

The June meeting minutes were reviewed.

DECISION: The meeting minutes from June were approved.

Outreach Corner

Joan, Harris, Herb, and Chris shared some highlights from their recent outreach efforts.

Harris, Eileen and Harlan requested outreach supplies. Milissa had supplies and wanted to know what she should do with them.

Teresa reported that the new Local Taxpayer Advocate (LTA) for Fargo, ND is Dianna Reeve.



IRS Services Subcommittee Report

Harlan updated the committee on the IRS Services Subcommittee's active issue.

- **#5320 (SSN on IRS Correspondence).** Harlan reported that Dave had contacted an analyst from the Office of Privacy, who provided a PowerPoint presentation which can be used to explain the IRS' efforts in resolving the problem. Harlan mailed out the PowerPoint presentation to each subcommittee member. Dave's findings will be discussed at the next subcommittee meeting.

Taxpayer Burden Subcommittee Report

Eileen updated the committee on the Taxpayer Burden Subcommittee's active issue.

- **#5319 (Deceased Taxpayer Still Receiving Notices About No Income).** This particular issue dealt with a widow who was receiving notices about her deceased husband's income. No one notified the brokerage company that the taxpayer was deceased and the brokerage company continued to report income under the deceased taxpayer's Social Security Number. This resulted in IRS notices being issued. The subcommittee did not believe this was a systemic problem. They recommended this issue be dropped.

DECISION: The committee agreed to drop issue #5319.

Miscellaneous Subcommittee Report

Nancy updated the committee on the Miscellaneous Subcommittee's active issue.

- **#4396 (ITIN Notices – Timing).** Nancy reported that Dave has talked to an analyst in the Austin ITIN Unit. They are aware of the problem and are taking steps to fix it. The ITIN Unit analyst noted that the problem is systemic and does not occur frequently. The subcommittee recommended this issue be dropped.

DECISION: The committee agreed to drop issue #4396.

- **#5568 (Brochure for Tax Situations Involving the Elderly).** Nancy informed the committee that this is the subcommittee's new active issue. They plan to write up a referral to the TAP Forms and Publications Issue Committee, recommending a brochure that will refer to various forms and publications which will assist the elderly with their tax matters. .

Joint Committee Business

Dean touched on the highlights from the last Joint Committee (JC) call. Three subcommittees of the Joint Committee were recently formed. The first subcommittee will review the TAP election process, the second will develop an agenda for the upcoming meeting with the IRS commissioner, and the third will review the current process of submitting and following up on recommendations that were forwarded to the IRS and determine how TAP can best track these recommendations.

The election subcommittee is reviewing results from a recent survey which shows that the current panel members should determine the elected members. A final report is expected in July.

The subcommittee writing the agenda for the meeting with Commissioner Shuler is still in progress. The subcommittee reviewing the recommendation process is working through some statistics. An update is expected in July.

No recommendations were discussed at the last Joint Committee call. There are currently two Area 6 referrals in Joint Committee quality review. Dean hopes they will be presented on the July call. The



Joint Committee quality reviewers received many referrals based on all the recent area face-to-face meetings. They are busy working on their reviews.

Laura offered her services if the Joint Committee needed more quality reviewers. Dean will ask Charles if more quality reviewers are needed.

The annual report is in the final stages and should be sent to the printers in July.

Interviews for new TAP members were completed by June 30th. Nominations will be submitted to the commissioner and the Secretary of the Treasury by the end of July.

Recap Action Items and Timeframes

Dave recapped the decision items. There were no relevant timeframes discussed.

Member Comments

Harlan shared that he and Kirsten had a great issue committee face-to-face meeting in Denver. They accomplished much during their meeting.

Closing – Designated Federal Official

Teresa closed the meeting.



**Taxpayer Advocacy Panel
Area 6 Committee
Meeting Minutes
June 2, 2009**

Designated Federal Official (DFO)

Teresa Thompson

Attendance

Kirsten Ball
Harlan Barnett
Eileen Birge
Dean Conder, Chair
Laura Criel
Nancy Eik
Joan Gustafson
Chris Paustian
Karla Toomer
Harris Widmer

Absent

Milissa Bensen
Herb Bohrer, Vice-chair

Staff

Judi Nicholas, TAP Manager
Dave Coffman, TAP Analyst
Nina Pang, TAP Analyst

Opening – Designated Federal Official

Teresa Thompson opened the meeting.

Roll Call

Nina took roll and a quorum was met.

Welcome/Announcements/Review Agenda

Dean welcomed the members and thanked everyone for attending.

Citizen Input

There was no citizen input.

Approval of April Meeting Minutes

The April meeting minutes were reviewed.

DECISION: The meeting minutes from the April face-to-face meeting were approved.

Outreach Corner

- Past Outreach Highlights
- Future Outreach Highlights

Harlan, Eileen, Chris, Laura, Harris and Joan shared some highlights from their recent outreach efforts. They also shared their plans for some outreach events which will take place in the near future.



Dean wanted to know if anyone experienced non-responsive audiences during their outreach events. Joan, Laura and Harlan shared their experiences. Dean asked the committee not to be discouraged when outreach efforts do not produce issues or recommendations.

Taxpayer Burden Subcommittee Report

Kirsten updated the committee on the recent activities of the Taxpayer Burden Subcommittee.

Kirsten brought the following issues before the committee:

- **#5241 (Account Full Paid – IRS Still Sending out Balance Due Notices).** Kirsten informed the committee that the taxpayers who submitted this issue believed they were contacting the Taxpayer Advocate Service (TAS). The analyst contacted the taxpayer and referred the issue to TAS. The subcommittee also felt that the problem was an isolated incident. They recommended this issue be dropped.

DECISION: The committee agreed to drop issue # 5241 (Account Full Paid – IRS Still Sending out Balance Due Notices).

- **#5318 (Social Security Benefits Received for a Minor Child).** Kirsten explained this issue to the committee and Harris provided some additional background from the subcommittee's prior discussion. The subcommittee felt that this is not a common problem and should be dropped. The committee discussed this issue and agreed that the issue should be dropped.

DECISION: The committee agreed to drop issue # 5318 (Social Security Benefits Received for a Minor Child).

Kirsten informed the committee that there were several issues from the recent face-to-face meeting that the subcommittee would like to drop. The committee had an opportunity to review the issues on TAPSpace. These issues were:

- #4125 (IRS Notices – Regular Notification of Balance(s) Due)
- #4157 (Return Processing – IRS Losing Vital Tax Documents)
- #4383 (TAS – Losing Taxpayer Correspondence)
- #4397 (ITIN Applications – Reasonable Timeframe To Respond)
- #5326 (Form 990 Is A Burden on Tax Exempt Organizations)
- #5383 (Audits Take Too Long)
- #5386 (Information Sent – IRS Asks Again)

DECISION: The committee agreed to drop issues #4125, #4157, #4383, #4397, #5326, #5383, and #5386.

Kirsten also updated the committee on issue #5280 (Wording of Letter 525 (Rev. 9/2008)). This referral has been reviewed by Area 6 Quality Review. Dean has submitted the referral for Joint Committee Quality Review.

Dean hoped issue #5280 would be on the June 24th Joint Committee agenda and invited Area 6 members to be on the June 24th call.

The subcommittee will take on issue # 5319 (Deceased Taxpayer Still Receiving Notifications About No Income) as their next active issue. The subcommittee is waiting for preliminary research from Dave.



Miscellaneous Subcommittee Report

Nancy updated the committee on the Miscellaneous Subcommittee's active issue.

- **#4396 (ITIN Notices – Timing)**. Nancy reviewed the issue, which was originally combined with issue #4413 (IRS Systems). The subcommittee decided not to combine these two issues. Dave is working on the subcommittee's request for additional research.

Dean updated the committee on the status of issue #4395 (Grandparents/Grandchildren Added to Definition of Immediate Family). The recommendation for this issue has been forwarded to the Joint Committee for quality review. Dean hopes that this issue will also be discussed on the June 24th Joint Committee call.

IRS Services Subcommittee Report

Harlan updated the committee on the IRS Services Subcommittee's recent activities. First, Harlan informed the committee of the progress on the subcommittee's active issue.

- **#5320 (SSN on IRS Correspondence)**. Harlan noted that the subcommittee has been studying a government report on identity theft. Discussion at the last subcommittee meeting included a possible redaction of the Social Security Number on forms and/or correspondence. The subcommittee will discuss this further on their next call.

As with the Taxpayer Burden Subcommittee, Harlan informed the committee that there were several issues from the recent face-to-face meeting that the IRS Services Subcommittee recommends dropping. The committee had an opportunity to review the issues on TAPSpace. These issues were:

- #4176 (Audits – Knowledge of Schedule C)
- #4908 (Toll Free Line – Assistor Access)
- #5024 (Audits – No Manager in POD)
- #5177 (Refund checks – No Way to Track Them)
- #5220 (Toll-Free Caller Received Poor Service)
- #5242 (Endless Hours on Phone – Problem Still Not Resolved)
- #5380 (Spousal Support)
- #5387 (Practitioner Priority Hotline – Services Offered)
- #5389 (Reporting Fraudulent Income Documents)

DECISION: The committee agreed to drop issues #4176, #4908, #5024, #5177, #5220, #5242, #5380, #5387, and #5389.

Joint Committee Business

Dean touched on the highlights from the last Joint Committee call. Dean informed the committee that the TAP staff is currently interviewing panel applicants.

In addition, a subcommittee is being formed (within the Joint Committee) to look at the chair and vice-chair election process.

The Joint Committee also reviewed a referral from Area 2 involving payment transcripts. The Joint Committee agreed to elevate this referral.

Dean also spoke about the recent town hall meeting in Albany, NY. The event was a great success.

Annual Meeting Social Programs

Judi informed the Area 6 members that TAP has formed an annual meeting committee. Judi continued



by saying that a suggestion was raised to arrange social activities for spouses/significant others who accompanied the panel members. This also could include evening activities, such as educational tours, etc. Judi asked if the panel members were interested in such activities. Judi agreed to forward any input she received from the Area 6 members.

Recap Action Items and Timeframes

Dave recapped the decision items. There were no relevant timeframes discussed.

Member Comments

Judi and Laura commented on the interview process. Karla asked some questions about the interview process.

Kirsten asked about a congressional letter, which was going to be sent out by the Communication Issue Committee. Judi said the letter has not been issued. .

Eileen had a question about location of all the issues sent to IRS. In some of the outreach materials, it says it is on the TAP website. Judi will follow-up on this with one of the senior analysts.

Closing – Designated Federal Official

Teresa closed the meeting.



**Taxpayer Advocacy Panel
Area 6 Face-to-Face Meeting
Seattle, WA
April 23, 24, and 25, 2009**

Thursday, April 23, 2009

Friday, April 24, 2009

Saturday, April 25, 2009

Thursday, April 23, 2009

Designated Federal Official (DFO)

Teresa Thompson

Attendance

Kirsten Ball

Harlan Barnett

Milissa Bensen

Eileen Birge

Herb Bohrer, Vice Chair

Dean Conder, Chair

Laura Criel

Nancy Eik

Joan Gustafson

Chris Paustian

Karla Toomer

Absent

Harris Widmer

Staff

Judi Nicholas, TAP Program Manager

Dave Coffman, TAP Program Analyst

Nina Pang, TAP Program Analyst

Guests

Rod Kobayashi, TAS Area 6 Director

Michael Shuler, TAS Group Manager and Acting LTA for Washington

Shawn Collins, Acting TAP Director (via telephone)

Opening/Welcome/Announcements

Teresa opened the meeting. Dean welcomed everyone to Seattle. A quorum was met.

Shawn thanked all the panel members for volunteering their time to improve the IRS. Shawn also provided an update on the TAP annual report and the plans for the annual business meeting scheduled for December.

TAS Area 6 Director Rod Kobayashi introduced himself to the panel members. He informed them that their efforts place a "friendly face" on the IRS. The Local Taxpayer Advocates (LTAs) also appreciate the contributions the panel members have made. When the LTAs travel to Washington, DC to talk to congressional representatives, they use the information they receive from panel members to formulate recommendations to Congress.



Michael Shuler also thanked the panel members for their efforts and dedication. Michael continued by providing an overview of some pertinent Taxpayer Advocate Service (TAS) statistics. Michael also explained how the new stimulus payments will be distributed.

Outreach Corner

Harlan presented an outreach demonstration to the panel. He spoke of how the presentation and materials should be tailored to the audience receiving the message. Harlan supplemented his presentation with copies of actual materials used during his recent outreach presentations.

Judi reminded the members that all of Harlan's materials were available on TAPSpace. While the TAP cannot fund additional outreach supplies, such as folders or report covers, pre-approved travel costs are reimbursed for outreach events.

The members shared highlights of their recent outreach accomplishments.

ACTION: Teresa will send an email to each Area 6 LTA, asking them to introduce their local TAP member to the local Stakeholder Partnership, Education and Communication (SPEC) contact.

Joint Committee Report

Dean reported on recommendations that were recently elevated to the Joint Committee and forwarded to the IRS.

Administrative Items

Judi went over emergency and evacuation procedures for the building.

Issue Committee Reports

EITC – Eileen

Eileen shared some newsworthy events from her committee, the Earned Income Tax Credit (EITC) Issue Committee. Milissa shared some experiences with working EITC from a payroll standpoint. Eileen informed the members that the committee is working on providing the IRS some options to improve EITC processing.

Small Business Self Employed (SBSE) – Kirsten and Harlan

Kirsten reported that both she and Harlan are on the Cancellation of Debt Subcommittee of SBSE. The other SBSE subcommittee is working an issue to allow Forms 940 and 941 to be filed electronically

Kirsten explained that the Cancellation of Debt Subcommittee is reviewing the information taxpayers get during a home foreclosure. While the amount forgiven during a home foreclosure may be considered taxable income, there are instances when it might be excluded from taxable income too. The SBSE Operating Division is seeking assistance from TAP on recognizing different methods of distributing information about the exclusion. Kirsten shared copies of Publication 4705, *Tax Relief for Struggling Homeowners*. The subcommittee is reviewing this publication to ensure it's well-written, easy to understand, and can be easily followed.

Taxpayer Assistance Center (TAC)/Field Assistance – Herb and Dean

The committee has been asked to review and make recommendations on the payment processing system in the centers. Part of the problem revolves around the fact that the person who has the receipt book cannot assist taxpayers with return preparation.

Volunteer Income Tax Assistance (VITA) Stakeholders Partnerships Education and Communication (SPEC)- Laura

Laura reported that VITA has three subcommittees, one is looking at improving the accuracy of tax



returns, the second is looking at the effectiveness of SPEC and what is happening at the VITA sites, and the third is assigned to VITA training.

Notice/Burden Reduction – Nancy

Nancy reported that this committee reviews particular IRS notices, and determines whether or not the notices can be easily understood by the taxpayer.

Communication – Chris

Chris reported on activities of the three different subcommittees, Internal Communication, External Communication and E-Communication. Activities include generic business cards for new panel members, and new member and exiting member surveys.

Multilingual Initiative (MLI) – Joan

Joan, Karla and Milissa serve this issue committee. Joan reported that the committee has two subgroups. The first subgroup is reviewing two publications that are being translated to Spanish. The second subgroup is looking for organizations to help distribute a multi-language DVD on tax obligations.

Annual Meeting Committee – Eileen

Eileen reported that the dates and venue have been set. The committee is currently processing the survey feedback forms from last year's annual meeting. Some comments expressed from last year's annual meeting include the need for more visuals. Eileen also noted that the presentations by the National Taxpayer Advocate and the Commissioner were well received.

Miscellaneous Subcommittee Update

Nancy updated the committee on their active issue. They are working on an issue involving Form 2848, *Power of Attorney and Declaration of Representative*. The core problem is that the IRS does not easily recognize grandchildren and grandparents as part of the definition of "family", which is used for representation purposes.

Taxpayer Burden Subcommittee Update

Kirsten spoke about the subcommittee's active issue. This involves a taxpayer's account that was paid in full, but the taxpayer is still receiving notices for a balance due. During tomorrow's breakout session, the subcommittee will also review the reply from IRS on issue #4406 (Audits – Scheduling the Appointment).

IRS Services Subcommittee Update

Harlan reported the subcommittee is in the process of working an issue involving identity theft. The subcommittee recently discovered that other parts of the IRS are also actively working issues on identity theft. At tomorrow's breakout session, the subcommittee will address the identity theft issues and also look at a group of E-file issues.

Minutes Approval

The March minutes were approved with no corrections.

Adjourn for the Day

Dean thanked everyone for attending and the meeting was adjourned.



Friday, April 24, 2009

Designated Federal Official (DFO)

Teresa Thompson

Attendance

Kirsten Ball
Harlan Barnett
Milissa Bensen
Eileen Birge
Herb Bohrer, Vice Chair
Dean Conder, Chair
Laura Criel
Nancy Eik
Joan Gustafson
Chris Paustian
Karla Toomer

Absent

Harris Widmer

Staff

Judi Nicholas, TAP Program Manager
Dave Coffman, TAP Program Analyst
Nina Pang, TAP Program Analyst

Welcome/Announcements

Dean announced that the members will work within their subcommittees for the remainder of the day. The location and time of dinner was announced.

Subcommittee Meetings

The members spent almost the entire day working issues within their respective subcommittees.

Adjourn for the Day

Dean reminded the members that the full committee will meet on Saturday morning in the hotel conference room. Dean adjourned the meeting.

Saturday, April 25, 2009

Designated Federal Official (DFO)

Teresa Thompson

Attendance

Kirsten Ball
Harlan Barnett
Milissa Bensen
Eileen Birge
Herb Bohrer, Vice Chair
Dean Conder, Chair
Laura Criel
Nancy Eik
Joan Gustafson
Chris Paustian
Karla Toomer



Absent

Harris Widmer

Staff

Judi Nicholas, TAP Program Manager
Dave Coffman, TAP Program Analyst
Nina Pang, TAP Program Analyst

Welcome/Announcements

Dean welcomed the participants. He reminded the committee that this meeting will serve as Milissa and Laura's last Area 6 face-to-face meeting. He congratulated them on their contributions to TAP.

Nina reminded the committee that it was not too late to report outreach efforts from previous months.

Dean informed the committee that Kirsten was selected to represent TAP at the Las Vegas Tax Forum.

Recruitment and Interview Process

Judi announced that TAP has received close to 700 applicants for next year's member and alternate vacancies. The TAP staff will meet in Washington, DC to rank the applications. Judi also spoke about the interview process and asked for volunteers to help with interviews. Judi indicated that interviews will take place during two weeks in June. Each interview panel will consist of Judi, an LTA and a panel member.

Subcommittee Reports

DECISION: Since the list of issues to discuss was quite long, Dave will post all the issues on TAPSpace so the full committee could review them. The full committee can decide on these issues during the next Area 6 meeting. Dave will place these issues into their corresponding subcommittee folders.

Miscellaneous Subcommittee Report

Nancy reported on the following:

- Issue #4395 (Form 2848 – Interpretation)

The subcommittee drafted a recommendation and shared it with the full committee. They recommend IRS include grandparent and grandchild in the definition of "immediate family" for representation purposes before the IRS. The subcommittee wanted to have all IRS forms and publications changed to include grandparent and grandchild when "immediate family" is defined.

The subcommittee also requests a Life Cycle Series publication focused on tax assistance and obligations related to the elderly.

The panel members offered their suggestions.

DECISION: The full committee agreed to refer the recommendation to the Joint Committee.

- Issue #4396 (ITIN Notices – Timing)

This will be the subcommittee's next active issue. This issue pertains to a taxpayer who received an Individual Taxpayer Identification Number (ITIN). Two days later, the taxpayer received a letter stating an ITIN will not be issued. Issue #4413 (IRS Systems) was combined with this issue. The subcommittee decided to not have the two issues combined.



- Recommendation #609-4358 (Form 3940-A, Information Referral, - Reporting Fraud)

TAP received a response from the IRS on this recommendation. The subcommittee asked the committee to close the matter as "Closed -- Proposal Accepted."

DECISION: The full committee agreed to close the matter as "Closed – Proposal Accepted." It was requested that when a proposal comes back from the IRS, everyone in Area 6 should be notified via email.

DECISION: Dave will notify all Area 6 members when the IRS responds to a recommendation from Area 6.

IRS Services Subcommittee Report

Harlan reported on the following:

- The E-file issues #3522 (E-filing – Long Range views), #3814 (E-file – Links on IRS Web Site), #4231 (IRS E-file – Lack of Assistance), #4398 (E-file – Accepting Amended Returns) and #4399 (E-file – Accepting Prior Year Returns) were combined. The subcommittee recommended all the E-file issues be dropped due to the attention they were already getting from IRS.

DECISION: The full committee agreed to drop issues #3522, 3814, 4231, 4398, and 4399.

- The TAC issues, #4313 (TAC – Publishing TAC Addresses), #4347 (TAC – Appointments for Practitioners), #4391 (TAC – Refusing to Accept Payment), #4393 (TAC – Shift Form a Local Presence to a Centralized Presence), #5171 (TAC Long Wait Times – Dropping Off Tax Return), and #5376 (TAC Hours – Not Accommodating For All Taxpayers) were combined. Issue #4391 (TAC – Refusing to Accept Payment) is being addressed by the TAC/Field Assistance Issue Committee. The subcommittee recommended the full committee drop all the TAC issues. These issues are already being addressed by the Field Assistance Issue Committee, have already been addressed by IRS or are no longer issues of concern.

DECISION: The full committee agreed to drop issues # 4313, 4347, 4391, 4393, 5171, and 5376.

- The new active issue for the subcommittee is #5320 (1040ES Forms Sent to Taxpayers Who Pay Electronically). The subcommittee changed the issue statement. They do not want the IRS to use the taxpayer's full Social Security Number (SSN) on correspondence, just the last four digits or a bar code.

Taxpayer Burden Subcommittee Report

Kirsten reported on the following:

- Recommendation #608-4406 (Audits – Scheduling the Appointment), the subcommittee recommended this issue be "Closed – Proposal Accepted." The subcommittee requests the issue be monitored for six months to see if the IRS adopted this suggestion in the Internal Revenue Manual (IRM).

DECISION: The full committee agreed to close the recommendation as "Closed – Proposal Accepted."

- Issue #5280 (Wording of Letter 525). The subcommittee changed the issue statement and the title. They provided a draft of their referral. Members recommended some minor changes to



the draft and asked the subcommittee to include in background information the number of Letter 525s issued by the IRS each year.

ACTION ITEM: Dave will research the number of Letter 525s that IRS issues each year.

DECISION: The full committee agreed to refer the recommendation to the Joint Committee, provided the changes and additions mentioned above are made.

- The subcommittee's next active issue is #5318 (Social Security Benefits Received for a Minor Child). Additional research was requested.

Public Input

No public input.

Area 6 Quality Review

Dean reminded the members of the established Area 6 quality review process.

Dean agreed to review the referral for issue #5280 (Wording of Letter 525) and Herb will review the referral for issue # 4395 (Form 2848 – Interpretation).

Review and Summarize Actions Taken

Dave will put all the issues discussed on TAPSpace.

Travel Vouchers and Secretarial Support

Judi reviewed the travel voucher and secretarial support process. Anita Fields in the Plantation, FL office will prepare the travel vouchers. She will email the voucher in a PDF format to each panel member. The panel member will fill in their SSN, sign the voucher and send it to the Seattle office.

End of the Meeting Comments

Dean asked for feedback from the members. Please email any comments directly to Dean. Judi also asked for any suggestions to improve the face-to-face meeting.

The panel thanked the staff.

Closing – Designated Federal Official

Dean thanked all the participants and Teresa closed the meeting.

**Area 6 Committee
March 3, 2009
Teleconference Minutes**

Designated Federal Official

Teresa Thompson



Attendance

Kirsten Ball
Harlan Barnett
Milissa Bensen
Eileen Birge
Herb Bohrer, Vice Chair
Dean Conder, Chair
Laura Criel
Nancy Eik
Joan Gustafson
Chris Paustian
Karla Toomer
Harris Widmer

Staff

Judi Nicholas, TAP Program Manager
Dave Coffman, TAP Analyst
Nina Pang, TAP Analyst
Marla Ofilas, TAP Secretary

Opening

Teresa opened the meeting. Dean welcomed everyone and roll call was completed. A quorum was met.

Minutes Review

The committee reviewed the draft February minutes.

DECISION: The full committee approved the February minutes with no further corrections.

Outreach Corner

Members shared their February outreach accomplishments. In addition, members discussed their outreach plans for the coming month.

Dean reported that over 536,000 contacts were made in January, due to TAP member outreach efforts. Dean also reported that letters were sent to IRS Public Relations Specialists, thanking them for the amazing job they did with getting the Area 6 new member press releases out to their contacts.

Eileen attended a Women-to-Women networking event. Many in attendance were business owners that have not heard about TAP.

Joan reported that she attended a meeting with the Arizona Forum for the Improvement of Taxation (AFIT) and received a few issues. Joan felt that her attendance produced good results.

Harlan continues to receive responses to a mass email he sent. One such response was from Smith Barney. Harlan has a TAP presentation scheduled for March 11 to Smith Barney. Twenty-five people are expected to be in attendance.

Chris explained that the local newspaper, which has a circulation of 19,000, featured his press release. Most of the feedback Chris received was about Congressional members owing back taxes.

Kirsten reported that she had a television interview with KSL-TV news. As with Chris, Kirsten received comments from taxpayers that are upset with government leaders owing back taxes. Kirsten explained that she encourages the public to pay their taxes and asked if there were any talking points to help members deal with such comments. Judi advised members to explain that TAP's charter is to deal with systemic and procedural problems within the IRS and not individual taxpayer issues. Dean



also recommended that members refer to the TAP mission on the back of their business cards.

Miscellaneous Subcommittee Report

Dean reported that Issue #4358 (Form 3949-A, Information Referral – Reporting Fraud) was approved by the Joint Committee and will be elevated to the IRS.

- **#4395 (Form 2848 – Interpretation)**

During their last meeting, the subcommittee reviewed Form 2848. The form indicates specific relatives that can represent the taxpayer, but omits grandchildren and grandparents. The subcommittee learned that the IRS uses the standard definition of “immediate family,” which excludes grandparents and grandchildren. The subcommittee is still working on this issue.

IRS Services Subcommittee Report

- **#3814 (E-File Links on IRS Website)**

Harlan reported that this issue is combined with issue #3522, #4197, #4231, #4398 & #4399. The issue is similar to #3802 (E-File – Free File Not Free) which was an issue worked by TAP for the IRS Commissioner in 2006.

The subcommittee requests preliminary research and answers to the following questions:

1. How much does e-file cost the IRS?
2. What is the IRS' long-range view and hope for e-file?
3. Is Free-File free?
4. What is the strategic plan of e-file?
5. What is the Electronic Tax Administration Advisory Committee (ETAAC)?

The subcommittee also wanted to know what the National Taxpayer Advocate (NTA) has recently written/said on the e-file program.

Taxpayer Burden Subcommittee Report

- **#4355 (Injured Spouse Claims – Reasonable Processing Timeframe)**

The subcommittee is recommending that this issue be dropped. The Taxpayer Advocate Service (TAS), through the Systemic Advocacy group, is partnering with the Wage and Investment division of IRS in a joint task force to look at the injured spouse claims process. The subcommittee feels that the task force is working the issue and TAP should not try to duplicate their efforts.

DECISION: The full committee agreed to drop issue #4355.

- **#5241 (Account Full Paid – IRS Still Sending Out Balance Due Notices)**

The subcommittee members have selected this as their new active issue. Nina is in the process of conducting preliminary research. Dave was asked about correspondence related to this issue.

ACTION: Dave will check to see if there's any related correspondence to issue # 5241. Any correspondence will be shared with the Taxpayer Burden Subcommittee.

Recruitment

Judi reported that the 2009 TAP recruitment begins March 16 and ends on April 30. A link, to test the



online application, will be emailed to members later this week. Judi asked the members to test the online application and report any glitches they find. Judi also asked members to talk about recruitment during their outreach events.

ACTION: Area 6 members who identify citizens interested in serving on the TAP will forward the contact info for those citizens to Judi. Judi will make sure that the interested citizens get info about the recruitment process.

Area 6 Face-to-Face Meeting and Agenda

The members reviewed the draft meeting agenda. The Area 6 face-to-face meeting is set for Thursday April 23 through Saturday April 25. Marla discussed the lodging arrangements with the members. She will begin coordinating travel arrangements within the next couple of days. In addition, the Seattle staff will organize the group dinner.

Harris reminded the committee that he will not attend the face-to-face meeting due to prior commitments.

Dean explained that the monthly committee teleconference for April and May is cancelled. The subcommittees are still scheduled to meet in May.

Joint Committee Business

Dean reported that Area 3 member, Justin Axelrod, created a TAP forum on Facebook.

The TAP annual meeting dates have been set for December 14 through December 18 in Washington, DC.

TAP had a successful town hall meeting in Little Rock, Arkansas, with 45 people in attendance.

Member Comments

Kirsten reported that the SBSE Issue Committee sent an email on February 20 regarding the Form 940 and 941 surveys. Kirsten encouraged members ask the survey questions during outreach events to business owners. The survey results are due to Janice Spinks by March 27.

Milissa asked for the status on the TAP rap. Chris, a member of the Communication Committee, explained that the current venue may not be appropriate for the TAP rap. The project is on hold.

Dave reminded members that there are no subcommittee meetings in April. The subcommittees will work in their groups during the face-to-face meeting.

Closing

Dean thanked everyone for participating. Teresa closed the meeting.

**Area 6 Committee
February 3, 2009
Teleconference Minutes**

Designated Federal Official

Teresa Thompson



Members Present

Kirsten Ball
Harlan Barnett
Milissa Bensen
Eileen Birge
Herb Bohrer, Vice Chair
Dean Conder, Chair
Laura Criel
Nancy Eik
Joan Gustafson
Chris Paustian
Karla Toomer
Harris Widmer

Staff

Mary Ann Delzer, Acting TAP Manager
Dave Coffman, TAP Analyst
Nina Pang, TAP Analyst
Marla Ofilas, TAP Secretary

Opening

Teresa opened the meeting. Dean welcomed everyone. Roll call was completed and a quorum was met.

Citizen Input

There was no citizen input.

Minutes Review

The committee reviewed the draft January minutes.

DECISION: The committee approved the minutes for January 2009.

Outreach Corner

Members shared their January outreach accomplishments. In addition, members discussed their outreach plans for the coming month.

Dean stated that he participated in the EITC Awareness Day in Denver. Last year's event was a community outreach event where various non-profit groups promoted the earned income tax credit (EITC) and gave short speeches. This year's event was held at a local Volunteer Income Tax Assistance (VITA) site. Most of the people at the VITA site were there for tax preparation. Dean felt that this was not the most effective method of outreach.

Recently, Dean has made contact with various clubs within the State of Colorado. In the month of February, Dean hopes to have an opportunity to speak to these clubs and inform them of the TAP mission.

Chris noted that he tried to participate in the EITC event held in Phoenix but was not able to do so. Instead, Chris was able to schedule a phone interview with South Dakota Broadcasting and is hoping for a television interview when he returns to South Dakota. For the month of February, Chris will be out of town and does not have any plans for outreach.

Joan recently participated in a television interview. She thought the interview went well and was great exposure for TAP. Two news articles also announced Joan's appointment to TAP. On February 27, Joan will participate in an IRS Liaison meeting.



Harlan sent 91 personalized e-mails which resulted in an invitation to speak at an event in Oregon. Harlan will also meet with the staff of a local credit union to inform them about TAP.

Herb spoke with a couple of organizations during the month of January. Also, an article appeared in the daily newspaper regarding his appointment to TAP. Later in February, Herb will visit the Chambers of Commerce in his area and inform them about TAP.

Kirsten participated in EITC Awareness Day in Salt Lake City. She served as a greeter, which allowed her to talk to everyone about TAP. Later in February, Kirsten will interview with KSL-TV news.

Harris informed the committee that he spoke at an alumni gathering in Scottsdale, AZ with 72 people in attendance.

Laura indicated that she will be assisting with TAP recruitment to help find her replacement. In the month of February, Laura has three appointments to do TAP outreach.

Eileen will participate in a Women-to-Women networking conference and is scheduled to talk about TAP.

Nancy is hoping to send out TAP flyers to a CPA office. In March, Nancy will participate in an outreach for attorneys and child support enforcement employees.

Dean asked if a "Thank You" letter could be sent to the all media specialist that were involved in assisting the members with their press releases.

ACTION: Dave will work with Dean on composing a "Thank-You" letter for the IRS media specialists who were instrumental in getting press coverage for the new Area 6 members.

Subcommittee Reports

- **IRS Services Subcommittee Report**
 - **#4178 (Identity Theft – IRS Filing Returns for Victims)**

Due to the IRS' current attention to identity theft issues, the subcommittee decided to place this issue back into the parking lot. The subcommittee feels that this problem may resolve itself. Dave will keep an eye out for the Servicewide Identity Theft Guidance document, which the IRS will issue soon. When the document is issued, Dave will provide a copy to the subcommittee for their review.

- **Taxpayer Burden Subcommittee Report**
 - **IRS Response #607-3233 (Rules for Self-Employed Taxpayers)**

The subcommittee reported that IRS would consider the recommendation to "advise taxpayers that more frequent estimated tax payments can be made and submitted anytime during the year, including monthly or at the end of contracts, as long as they equal the tax due for each reporting period."

The subcommittee asked the committee to consider closing the recommendation as "Closed, Proposal Partially Accepted."

DECISION: The committee agreed to close the recommendation as "Closed, Proposal Partially Accepted."

- **#4355 (Injured Spouse – Reasonable Processing Timeframe)**



The subcommittee decided that this would be their next active issue. The taxpayer feels that the refund process takes too long when an injured spouse claim is filed. The subcommittee has requested additional research on the injured spouse claim process and the timeframe needed to process the claim.

- **Miscellaneous Subcommittee Report**
 - **#4395 (Form 2848 – Interpretation)**

The subcommittee met and discussed which family members can represent a taxpayer using Form 2848. The subcommittee would like to find out why a grandparent or grandchild is not included on the list as "Immediate Family." Dave will continue research.

- **#4692 (IRS Contributions – For Deceased Spouse)**

The subcommittee recommends that this issue be dropped based on a private letter ruling which states that the decedent's personal representatives, the decedent's estate, or beneficiaries of the decedent's estate can't establish or maintain an IRA on behalf of an individual. This is because the primary purpose of the IRA is for retirement.

DECISION: The committee agreed to drop this issue.

- **#4995 ("Qualified Relative" – Definition Misleading)**

Laura completed research, which Dave confirmed, and concluded that a change to the definition of "qualified relative" would require a legislative change. The subcommittee recommends that this issue be dropped.

DECISION: The committee agreed to drop this issue as "legislative".

Area 6 Quality Review

During the Area 6 January teleconference, the members discussed options on how the quality review team should proceed with reviewing referrals prior to being elevated to the Joint Committee. Dean drafted guidelines and e-mailed them to the full committee for review.

DECISION: The committee agreed to the following guidelines:

PURPOSE: Quality review contains two facets – editing and adherence to the parameters of TAP's mission and Joint Committee mandates. The purpose of TAP Area 6 quality review is to ensure that referrals are in the prescribed form and that grammar and syntax are correct. Such review shall also ensure that the issue and the solution are those approved by the Committee of the Whole, as reflected by the minutes. Quality review does NOT include reworking the issue or solution.

PROCEDURE: Editing shall consist of review for correct grammar, spelling, syntax, punctuation, etc., and shall be conducted by one member of Area 6, who has not been part of the development of the issue (originating subcommittee). Selection of the Area 6 member responsible for the review will be done at the time of approval of the referral by the Committee of the Whole. Adherence to prescribed forms, TAP's mission and Joint Committee mandates shall be done by the program manager.

The originating subcommittee shall draft the issue on the Joint Committee Issue Referral Form and submit it to Area 6 (Committee of the Whole) for approval of the issue and solution. If approved by the Committee of the Whole, the referral shall be reviewed by one member of Area 6 for grammar, syntax and proper form. Within one week, the referral shall be sent to the Area 6 Program Manager for editing and adherence to the parameters of TAP's mission and Joint Committee mandates, including form.



Upon completion of the Quality Review process, the issue, in its final form, shall be forwarded to the Joint Committee for action. Should the referral be returned by the Joint Committee for changes, the originating subcommittee shall make such changes, if there is consensus by the subcommittee to do so, and be returned to the Committee of the Whole for consideration. If approved, the quality review process shall be repeated and the issue resubmitted to the Joint Committee for action.

Joint Committee Business

Dean provided a report on recent Joint Committee activities.

Nina Olson, National Taxpayer Advocate, has recently identified this year's TAP Town Hall meeting locations. The locations are Little Rock, AR (Area 3); Oklahoma City, OK (Area 5); and Albany, NY (Area 1). Area 6 will not be hosting a town hall meeting this year.

The IRS has created a "How much was my stimulus payment?" program on their web site. This program will assist taxpayers that no longer have the amount of the stimulus payment they received. Taxpayers will need to include the payment amount when filing their 2008 returns.

The Treasury Inspector General for Tax Administration (TIGTA) is continuing their audit of TAP. Dean informed the members that TIGTA may listen in on some TAP teleconferences.

TAP Chair Charles Davidson will be participate in the IRS Oversight Board meeting on February 17. Charles will solicit TAP members for their comments which he will address with the Board.

2009 TAP Recruitment is scheduled for March 16 to April 30.

Member Comments

Nina thanked the members for turning in their monthly outreach reports. She also reminded the members to include the name, location and type of the media outlet when reporting media interviews. This will assist Nina in determining the size of the audience (readership, circulation, listeners, viewers, etc.).

Kirsten wanted to thank Mary Ann for her support while she acted as Seattle's Program Manager. Kirsten enjoyed working with her and wished her well. Mary Ann thanked everyone and really appreciated working with Area 6.

Closing

Dean thanked everyone for their participation. Teresa closed the meeting.