

## 2004 Meeting Minutes Area 7

- August 4-5, 2004
- June 1, 2004
- May 4, 2004
- April 6, 2004
- March 2, 2004
- February 3, 2004
- January 6, 2004

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### **Area 7 Committee Meeting Minutes Area 7 Committee August 4th and 5th, 2004 San Francisco, CA**

#### **Attendees:**

- James Griffin
- Cheyanna Jaffke, Area 7 Chair
- Laurie Keleman, Designated Federal Official
- Howard Perkins
- David Robinson

#### **Staff**

- Bernie Coston, TAP Director
- Judi Nicholas, TAP Manager
- Marla Ofilas, Note taker
- Mary O'Brien, TAP Analyst

#### **Welcome/Announcements/Review Agenda**

Cheyanna welcomed everyone and announced the agenda changes.

#### **Minutes**

Cheyanna stated that the minutes will be approved via email.

#### **Updates for the TAP Director**

Cheyanna introduced Bernie Coston, TAP Director. Bernie provided an update on the recruitment of new panel members. The interviews were concluded last week. There were 27 candidates for the state of California and they were all excellent. Bernie also explained that Area 7 committee will have 12 panel members instead of 10. There will also be alternates. The alternates will be instructed to be prepared of the possibility to begin their tenure as a TAP member in 2005. A total of 187 candidates were interviewed across the country and TAP is a head of schedule. Bernie discussed that preparations for the TAP annual meeting has begun.. The meeting will be held in November 5th and 6th. The new TAP member will be flying in a day earlier to attend a TAP orientation on the 4th.



It was suggested that the alternates be asked to participate during teleconferences so they are aware of what TAP is working on. This will also help the alternates be prepared when they start their tenure. Bernie felt it was an excellent idea. Cheyanna also felt that a quarterly newsletter should be produced with TAP topics to be sent to the alternates. This will also help keep them in the loop.

Cheyanna thanked Bernie for taking time out of his busy schedule to attend their meeting.

### **Joint Committee Report Out**

Judi discussed that a group comprised of panel members and staff will be producing a procedural guide for TAP members. The annual meeting will be held in November. The new members will start a day early to review TAP administrative issues. A draft agenda for the annual meeting is being worked on. It will be shared with the Joint committee during their face-to-face meeting in September for their review and input.

**Action:** Judi asked the committee to send her an email if they have any suggestions regarding the annual meeting.

Laurie suggested that one representative from each committee attend the new member orientation. Laurie felt that if the new members had questions, the current members would be available to answer them. Everyone agreed it was a good idea.

### **Annual Report**

After reviewing the TAP Annual Report, Cheyanna complimented the committee. She felt the committee should be happy with the success of Area 7. Even though the committee decreased in numbers the committee was very productive. The committee agreed to work on preparing their annual report during day 2 of the face-to-face meeting.

### **Active Issues**

- **Installment Agreement**

Laurie explained that she reviewed the site and explained her dislikes with the site. She feels that the site needed to be more user friendly and should give the taxpayer the option to "Pay what you can". Cheyanna expressed that she didn't care for the look and colors of the website. Bernie explained to the committee that when you start at the look at a document or website, the government has regulations regarding color and font size. All agencies need to be 501 compliant.

Jim suggested that the committee could recommend that a taxpayer be given options of available payments. For example, 16 payments of X or 20 payments of Y. Laurie felt it was a great idea but you have to consider the change of interest rates. Jim suggested adding "Subject to Variations". Mary informed the committee that the IRS would like to get out of the business of Installment Agreements because there is such a high default rate. One of things the IRS is considering is offering bank loans. Laurie felt that to most taxpayers, the IRS is a bank. They don't have good credit or can't get a loan.

Cheyanna explained that this is something the committee can look into when they review the website and when the committee has the teleconference, they can express their feels about the site.

- **SE Tax-Form 2210**

Cheyanna introduced Dave Robinson. Dave explained the issue that involved a taxpayer who was unable to complete Form 2210 by following the directions. Mary explained that this taxpayer made his money in the fourth quarter. At that time, he filled out the forms but did not think about all the penalties or think that he would be liable for it. The taxpayer was

surprised when he received a notice of underpayment of estimated taxes. The taxpayer didn't understand why he had penalties when he paid his taxes right away. Mary explained that you are required by law to file quarterly. The IRS does not have a way of knowing when you made the income. Therefore a taxpayer would prepare a 2210 to let them know how and when you made the income.

Mary continued, the committee needs to review form 2210 and analyze why the taxpayer received the penalty, what could the taxpayer have done differently or how could the taxpayer be more informed.

The committee reviewed the form and the instructions. The committee found it difficult when the instructions refer to Schedule AI. Schedule AI could be mistaken for a separate form instead of a section of the instructions. The committee felt that a recommendation should be sent to change "Schedule AI" to "Section AI". In addition, the committee asked how difficult would it be to have an automated 2210 that included a calculator on the IRS website to calculate estimated taxes.

**Decision:** The committee decided to postpone this issue until the new members start in November. In addition, Mary will collect more data on this issue and have it ready for the new members to work on.

- **Marketing TAP**

The committee discussed possible ways they could market TAP. Dave provided the committee with a flyer that was sent out by the National Credit Union Association (NCUA). The flyer provided IRS information as well as credit union information. Dave asked if there was a way that TAP could be on a flyer like the one provided by the NCUA. He felt that this was another way TAP could market itself.

Cheyanna suggested "What's on TAP" could use to market TAP on flyers. "What's on TAP" provides information and updates on TAP recommendation and issues being worked on. Cheyanna felt "What's on TAP" has the perfect language for what's needed. Laurie explained that at the beginning of the year, IRS creates news releases that are sent out to multiple outlets. The information on the flyers is literally taken from the news releases. Laurie suggested that the committee work with Communication and Liaison within the IRS to help with getting the word out nationally.

Cheyanna asked if this issue needs to be written up as an issue and if so, who does the committee need to recommend this proposal to? Laurie explained that Area 7's normal recommendations would be elevated to the TAP Joint Committee. Bernie explained that he could research the procedures on submitting a news release. Cheyanna felt if this is an issue that needs to be elevated through the Joint Committee, it should be written up as a recommendation since the IRS sends out its releases at the beginning of the year.

Mary suggested the speak-up tri-fold brochure would also be a good marketing tool. It explains the TAP organization and other organizations have the ability to order the brochure themselves through publishing. Judi agreed and felt the brochure focuses on taxes.

The committee continued discussing the layout and wording of the news release. The committee also brainstormed on possible organizations they would like to target, Vita or Tax prepares. **Action:** Mary will find out how to get TAP information in mail outs. **Decision:** The committee decided to write this issue up as a recommendation to the Joint Committee. This will help elevate this issue to the responsible party within IRS to have a national release. The committee felt that this was an issue that couldn't wait till the new members began in November. The committee will work on writing up this issue during day 2 of their face-to-face meeting.

- **TAP Outreach Kit**

*Taxpayer Education and Communication*

Terri Malone, guest speaker for this topic was unable to attend the meeting. Mary explained on her behalf what Taxpayer Education and Communication was about and why the outreach event was cancelled. This was an outreach that TE&C has been working during the year. The goal was to work with other organizations based on small business and compliance. They targeted the restaurant business because there was a problem with compliance. A goal during the outreach program was to find out what was their problem was with taxes, finances and so on. TE&C involved the California Association of Restaurant Owners, the Small Business Administration, SCORE and TAS to help with resolving small business compliance. A flyer was sent out to over 300 businesses and TE&C did not receive any response. TE&C decided to call these businesses and over 50% of these businesses were out of business, 30% had changed owners, others could not be found nor had no interest in attending.

**Action:** Mary will get in touch with Terri to reschedule another meeting with Area 7.

*CP521 Issue – Installment Agreement*

Mary explained to the committee that CP521 issue is still open and has never been finalized. Mary suggested that the committee review this issue and make a recommendation.

The committee reviewed the Installment Agreement webpage located on irs.gov website.

After each member reviewed the webpage, the committee prepared recommendations they will forward to the program owners.

- **Self Employment Tax - SE 1099**

The committee reviewed the research report. Cheyanna felt that the taxpayer didn't follow the instructions on how to prepare the SE 1099. Cheyanna felt the instructions in the 1040 booklet are clear. In addition, the SE 1099 states in "Box 7 – If payments in this box is self employment income, you need to fill out a Schedule C or C-EZ and completed schedule SE."

Laurie felt that the print of the instructions Cheyanna is referring to is very faint and difficult to read. Cheyanna explained that the issue of the instructions NOT being available is not an issue. The instructions are available to the taxpayers. Mary reiterated that everything is clear in the 1040 instructions. Even if the taxpayer doesn't look in the back of the SE 1099, the instructions are also located in the 1040 pamphlet.

**Action:** The committee agreed to write a closing letter to the taxpayer and provide educational information on how to obtain instructions.

### **Panel Outreach Report**

The committee took time to review and update their Panel Member Outreach Goals. Each member provided Mary with updates on Outreaches they attended during the year.

During the updates of the committees outreach report, Laurie asked "Where do issues come from?" Mary explained that issues come from a whole host of areas; ASPEC phones, through the mail and from the improveirs.gov website. Laurie was interested in finding out how taxpayers hear about TAP. Laurie asked if it was possible to add "How did you hear about us?" to the improveirs website. This would help understand where it could be better for TAP to have outreaches and concentrate on marketing TAP in these areas. Bernie explained if the committee wants any changes to the website, it would need to be during contract negotiation. The site is managed by a vendor outside the IRS. Bernie suggested that the committee work on this issue now, so when he meets with the vendor, he could propose changes to the site.



Laurie asked if it could be written up as a recommendation to be elevated to the Joint Committee. **Action:** Mary agreed and will work on writing up a recommendation to the Joint Committee to add **"How did you hear about us?"** on the website.

David provided changes to his outreach report. David asked if talking about TAP to one person is considered outreach. Bernie explained to David that outreach is outreach and it doesn't matter the amount of people you talk to. Mary made additions to David, Jim and Howard's outreach report.

Bernie added that the members add the Tax Forums to their outreach report. Mary agreed and made the addition.

### **Teleconference with the Installment Agreement Interactive Website Program Owners**

The committee had a teleconference with committee working on Interactive Installment Agreements. The IRS program owners participating on the teleconference included Lenny Cutler, Kristen Bailey, Anna Dadazzi, and Harry Clemson. They provided an update on what they've been working as well as explaining the new messages they plan on putting on irs.gov.

### **Update**

Lenny explained where the committee was on the electronic version. The new version is currently in the design stage. They are trying to line up budget resources and secure a vendor to help create the actual version. The committee is hoping that by the end of fiscal year 2006, the committee will be funded and can put out a truly interactive produced for public use. Lenny continued to explain the technical side of how the program is designed.

Area 7 provided recommendations on improvements to the site.

- After several attempts to come up with the minimum payment to pay off her balance, Laurie suggested that a default be added after the second try explaining to the taxpayer "You need to make a minimum of \$X to pay off within the collection statute."
- Cheyanna asked to add a sentence "Take your total liabilities and divide it by 60." This will give the taxpayer an idea of what their minimum monthly liability would be. Cheyanna referred to the site indicating that it states a minimum payment of \$25.00 must be entered. But when someone enters just \$25.00 as a monthly payment, the site rejects the offer. A taxpayer would have to continuously enter amounts until the site is satisfied with the offer. Cheyanna felt that was a waste of time.
- Laurie suggested finding a way to modify the "Search" engine to help taxpayers locate the Installment Agreement page. Laurie explained when she entered "Payments" in the search engine, Installment Agreements came up 5th. Not all taxpayers know the term "Installment Agreements." Laurie would like to see it easier for a taxpayer to find this webpage within the irs.gov site.
- Cheyanna explained that the group looked at Tax Topics. She was impressed to find a link to the form 9465 to fill out an IA but no link in Tax Topics to refer to the interactive calculator. The committee was hoping that there was one webpage dedicated to providing links under the topic "What do I do if I can't pay."
- Laurie suggested at the beginning of the interactive process have a sentence indicating "Records needed to complete process." The committee felt that the questions asked during the calculation was difficult to answer if they didn't have proper documentation.
- In reference to the CP-521, the monthly statement, Cheyanna pointed out a grammatical error on the statement and asked if it could be fixed.
- Cheyanna also suggested providing a projected payoff date on the monthly statement. Example, "If you continue to make XX payments, your projected payoff date is January 2007." Cheyanna felt this would be helpful to taxpayers.



Kristen expressed that she appreciated the communication between her committee and Area 7. She hopes Area 7 will continue to provide information to her. Kristen explained that she will get back to the committee with the final outcome of the recommendations and the completed date of each action.

### **New Issues**

The committee began by review new issues.

**#2613** — The Taxpayer wants to be on a mailing list to receive forms. The committee recommended that a letter be sent to the taxpayer with suggestions on the multiple options he could receive forms. The letter will refer the taxpayer to page 7 of the 1040 instructions "8 ways of receiving forms." In addition, the committee suggests informing the taxpayer that, the IRS keeps track of paper returns and electronic returns. If he/she files electronically, paper forms will not be mailed out the following year.

**Decision:** The committee closed this issue with a letter to the taxpayer.

**#2771** — EFTPS-Educate that account info is on Internet  
Many practitioners are not aware that there is an IRS Internet site to look up estimated tax payments for those practitioners who electronically file. Practitioner called with suggestion for adding feature to IRS Internet site for practitioners to look up estimated tax payments. The caller was advised that this service was available to practitioners who electronically filed which she was, so the suggestion was changed to letting practitioners know about this service.

**Decision:** The committee closed this issue. The committee felt that the individual was educated during the call regarding services the IRS provides. There has also been sufficient education to other practitioners.

**#2858** — Child Credit and other subsidies for dependents  
A caller felt that a person should not get a child credit from the IRS if they are already collecting other government aid such as Aide to Families with Dependent Children (AFDC) and Social Security Disability. Why is it that a person can be on Social Security Disability and AFDC for a grandchild they only kept for part of the year and also work part-time (just enough hours so it doesn't effect the SSD) and collect the child credit for that child when the tax payers have been paying her way all along.

**Decision:** The committee agreed that this was beyond the privy of TAP and could be a legislative issue. The committee also felt that this caller could be referred to the "Fraud Hotline" if the caller feels fraud has occurred. A letter will be sent to the caller.

### **#3133** — Electronic Forms

When the IRS creates new forms the process does not seem to include the creation of an electronic version at the same time as the paper version. It appears the process the IRS uses to create new forms does not include routinely creating an electronic version of the same form.

**Decision:** A letter will be sent to the taxpayer with the research results. Approximately 99.9% returns are currently available in the electronic format. Over 90% of IRS Forms are electronic and are also fillable. (Fillable means that a taxpayer can insert information on the form and can print the form with the added information.) Those that are not fillable are informational returns only and need to be machine read (Such a Form would be Form 1099 that needs to be scanned during processing). When publishing services gets the ok to print a form, the electronic version is uploaded to the Internet within days (2 to 3). The print version takes much longer to produce and distribute, often it takes a couple of months. Even the most time sensitive Forms require 2 to 3 weeks to be produced and distributed.



### **#3134 — Abuse of Free File by Companies**

Citizen complained that she tried several sites to free file her return and that there were deceptive charges associated with filing. Free File is not always free. There are charges that may apply in using free file services.

**Decision:** The committee agreed with this complaint and felt a warning should be put in place that informs taxpayers of additional charged services Free File sites may offer. Judi suggested that the committee research who owns the free file program within the IRS. Also, contact them to find out what kind of monitoring is done; how they respond to complaints, and how do taxpayers make complaints. Mary will contact the program owner to the E-File committee to inform them of Area 7's concerns with pop ups and additional fees with Free File sites. This issue is pending until additional research is done.

### **TAP Communication Document**

Judi reviewed the TAP Communication Document. Judi explained that the document was produced by the Ad Hoc Committee. Each area is given the document to review and to be aware of what the TAP Communication Strategy is. In addition, each area committee will come up with its own ideas on how to support the strategy listed in the document. Judi continued by explaining each item in the document.

The committee discussed incorporating Area 7's list of best practices.

The staff will be working on marketing TAP within the IRS. Bernie explained that he is working on providing a link of the TAP webpage on the internal IRS website. Although TAP is part of the Taxpayer Advocate Service, TAP is not currently on the site. In addition, Bernie will be meeting with Nina and suggesting that she include TAP as a normal topic of discussion during CPE's. This will help get the word out about TAP with in the organization.

In addition to the pocket guide, a power point presentation template is being developed. The panel member will be able to tailor it so it provides information on issues that's being working on. Laurie suggested that each area committee provide one issue that they worked so there are 7 examples. Judi felt that was an excellent idea and concluded her presentation.

### **Area 7 Communication Strategy**

Laurie explained that she put together a package that explains how to accomplish the strategy set forth in the Area 7 Communication Strategy. For example, how do you contact people; how do you prepare for outreach; and what kind of materials do I need. Laurie's idea was to make it easy and provide a check list to prepare members on marketing TAP.

Cheyanna asked if a poster with the TAP logo was available. Judi explained that there is a stand up poster that is being used during the tax forums. Judi agreed that having a poster with the TAP name would help identify whom the panel members are when participating in outreach events. The banner is portable and shouldn't be a problem to mail for outreach events.

**Action:** Judi, Laurie and Mary will research the current TAP tabletop display and see about the availability during outreach events.

Bernie suggested that everyone brainstorm what outreach materials are needed so that way there are no duplications or ideas left out. Bernie felt the creation of a kit to prepare someone for outreach would be beneficial. In addition, the committee should identify audiences. Bernie suggested the committee identify the type of outreach they will be doing; formal presentation; a radio interview; TV interview or newspaper interview. Bernie explained that with each medium, there is a separate way of delivering the message and each member should ensure the key message is brought out.



**Decision:**

- Cheyanna would like to have the kit included in the panel member procedural guide.
- Laurie would like to provide a template for all LTA's with talking points and prepared questions to ensure better communication with the panel member in their area.
- Judi would like to involve Steve Berkey in the creation of the talking point for LTA's. Currently, Steve is involved in a group within the Communication and Liaison Committee. They are creating guidance and an expectation document for LTA's to better serve panel members.
- Cheyanna would like to see the outreach portion of the strategy separated by passive and active. Cheyanna felt that providing different methods of outreach will clarify what outreach is considered.
- Committee decided to create a mock kit and discuss the kit during the first face-to-face meeting with the new panel members.
- Judi would like clarification in the document that identifies the roles of the staff. She would like the panel member to know that the staff is available to help the panel member prepare for outreaches.

**Area 7 Annual Report**

The committee reviewed their list of action items they would be working on during day 2 of the face-to-face meeting. The committee will work on writing up the 3 referrals discussed during today's meeting. In addition, the committee will work on their annual report that is to be submitted to the Joint Committee.

There was no public input. Cheyanna adjourned the meeting.





**Area 7 Committee Meeting Minutes**  
**Area 7 Committee**  
**June 1, 2004**  
**Teleconference 9 am to 10:00 am**

**Attendees:**

- James Griffin
- Cheyanna Jaffke, Area 7 Chair
- Laurie Keleman, Designated Federal Official
- Howard Perkins
- David Robinson
- Charles Taylor
- Judi Nicholas, TAP Manager
- Mary O'Brien, Program Analyst

**Members Not Present:**

- Curtis Feese
- Chris Lowe

**Welcome and Announcements**

Cheyanna welcomed everyone to the meeting and asked for a roll call. Mary called roll, five members present; therefore, the quorum requirements were met.

**Approve Meeting Minutes**

May meeting minutes will be approved next month

**Guest Speaker**

Don Hallenback discussed the background information for the Area 7 Outreach event for August. Some of the items discussed was  
Sending out 150 invites

**Action Item:** Cheyanna asked if the group could have 5 minutes to explain TAP.

**Joint Committee Report Out**

Cheyanna gave a report out of the joint committee face-to-face meeting.  
California will have 12 spots on next meeting.  
Judi stated that there were around 150 applicants from California.  
Staff are working on Standard Operating Procedures

**Pending Issues**

**Adult Financial Literacy/Education:**

**Issue Matrix**



### **Self-Employment Tax:**

David reports that research is in progress and there is nothing to report at this time.

Cheyanna asked everyone to look at the issues that Mary sent to see if there was anything that they are interested in Shepherd. If there is nothing on the list, that members are interested in working on, they can pick an issue other than what is on the list.

**Action Item:** Panel members email Mary by Friday what issue they want to work on.

### **Outreach Materials and Kit**

David reported that he is working on a background pamphlet for TAP. Laurie reported on the outreach check sheet to take with you on an outreach. Marla is sending out a pamphlet on types of Marketing material and how to order them.

Area 7 will submit this to the Joint Committee.

### **Member Report of Outreach**

Curtis has talked with individual people during his board of directors meetings.

Jim had a meeting with the Combined Federal Campaign Committee and discussed marketing TAP in conjunction with the VITA program

Cheyanna discussed TAP with her VITA event and left flyers at the post office.

David met informally with a group of human resource officers to explore the possibility to leave a packet about TAP with new hires.

Charles and Laurie participated in an event in Echo Park, CA with Congressman Mussetta, on March 20th , talked with taxpayers and handed out TAP marketing material.

Howard attended the Council of deliberation for the Ancient Scottish Rites Nations conventions, 350 people in attendance and left TAP marketing material.

### **Other Committee Business**

Cheyanna asked if there was any other business to be discussed. No other business.

### **Public Comments**

No comments from the public.

### **Closing and Assessment**

The next meeting will be a teleconference on May 4, 2004 at 9am. Cheyanna adjourned the meeting.



**Area 7 Committee Meeting Minutes  
Area 7 Committee  
May 4, 2004  
Teleconference 9 am to 10:00 am**

**Attendees:**

- Curtis Feese
- James Griffin
- Cheyanna Jaffke, Area 7 Chair
- David Robinson
- Charles Taylor
- Judi Nicholas, TAP Manager
- Mary O'Brien, Program Analyst

**Members Not Present:**

- Laurie Keleman
- Chris Lowe
- Howard Perkins

**Welcome and Announcements**

Cheyanna welcomed everyone to the meeting and asked for a roll call. Mary called roll, five members present; therefore, the quorum requirements were met.

**Approve Meeting Minutes**

April meeting minutes were approved with no changes.

**Joint Committee Report Out**

Cheyanna discussed the IRS response to Area 7's recommendation on Offer-in-Compromises. The committee discussed the possibilities of working the issue further. Many points of views and options were discussed. By consensus the committee decided that the additional language was redundant and agreed with the IRS's position. The issue is closed.

**Action Item:** Mary will draft a letter for Cheyanna to close the issue. Cheyanna will add this to her monthly report to discuss at the next joint committee meeting.

**Pending Issues**

**Adult Financial Literacy/Education:** Cheyanna thanked Charles and Mary for working on and revising the recommendation. Cheyanna asked the committee if there were any other revisions that needed to be made. No additional revisions were mentioned. Cheyanna called for a vote on the last draft of the recommendation to go to the joint committee. By consensus, the committee agreed to elevate the issue to the joint committee.



**Action Item:** Mary will forward the recommendation on to Barbara Toy for inclusion in the Joint Committee Agenda. Cheyanna will add this topic on her monthly report to be discussed at the Joint Committee meeting.

**Tax Schemes:**

Jim was not present to discuss the updates; however, the specific possible tax scheme discussed at the last meeting was reported to the IRS Criminal Investigation Department. Since there is no recommendation to be made by the committee, closing this issue was discussed. By consensus, the issue was dropped.

**Installment Agreements:**

There is nothing to report at this time.

**Issue Matrix**

**Self-Employment Tax:**

David reports that research is in progress and there is nothing to report at this time.

Cheyanna asked everyone to look at the issues that Mary sent to see if there was anything that they are interested in Shepherd. If there is nothing on the list, that members are interested in working on, they can pick an issue other than what is on the list.

**Action Item:** Panel members email Mary by Friday what issue they want to work on.

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**Other Committee Business**



Cheyanna asked if there was any other business to be discussed. No other business.

**Public Comments**

No comments from the public.

**Closing and Assessment**

The next meeting will be a teleconference on May 4, 2004 at 9am. Cheyanna adjourned the meeting.



**Area 7 Committee Meeting Minutes  
Area 7 Committee  
April 6, 2004  
Teleconference 9 am to 10:00 am**

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- Howard Perkins
- David Robinson
- Charles Taylor
- Laurie Keleman, Designated Federal Official
- Judi Nicholas, TAP Manager
- Mary O'Brien, Program Analyst

**Members Not Present:**

- James Griffin
- Chris Lowe

**Welcome and Announcements**

Cheyanna welcomed everyone to the meeting and asked for a roll call. Mary called roll, four members present; therefore, the quorum requirements were met. She stated that the agenda would proceed as posted.

**Approve Meeting Minutes**

Minutes for February and March meeting minutes were approved with no changes.

**Joint Committee Report Out**

Mary discussed the highlights from the joint committee call. The highlights included:

- Information on the recruitment process
- TAP annual report
- Joint Committee Face-to-Face on May 6th and 7th

Judi discussed the advertisement for the recruitment process.

**Offer-in-Compromise:**

Cheyanna discussed the IRS response to Area 7's recommendation on Offer-in-Compromises. The committee discussed the possibilities of working the issue further. Many points of views and options were discussed. By consensus the committee decided that the additional language was redundant and agreed with the IRS's position. The issue is closed.



**Action Item:** Mary will draft a letter for Cheyanna to close the issue. Cheyanna will add this to her monthly report to discuss at the next joint committee meeting.

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### **Public Comments**

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### **Closing and Assessment**

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**Area 7 Committee Meeting Minutes  
March 2, 2004  
Teleconference 9 am to 10:00 am**

**Attendees:**

- Curtis Feese
- Cheyanna Jaffke, Area 7 Chair
- Howard Perkins
- David Robinson
- Charles Taylor
- Laurie Keleman, Designated Federal Official
- Judi Nicholas, TAP Manager
- Mary O'Brien, Program Analyst

**Members Not Present:**

- James Griffin
- Chris Lowe

**Welcome and Announcements**

Cheyanna welcomed everyone to the meeting and asked for a roll call. Mary called roll, four members present; therefore, the quorum requirements were met.

**Joint Committee Report Out**

Cheyanna asked if everyone received a copy of the joint committee report and had the chance to review it.

Cheyanna discussed that everyone who wanted to stay an extra year was approved. Three members from Area 7 are staying the third year.

The TAP budget was discussed and there is enough money for seven of the committees to hold an additional face-to-face meeting. Cheyanna discussed that Area 7 did not need another face-to-face at this point and other committees had a greater need. Area 7 will hold one face-to-face.

**Offer-in-Compromise**

Cheyanna gave a history of the Offer-in-Compromise issue. The panel discussed the possibility of rewording the Offer Instruction to make a recommendation for the IRS to reconsider or accept the IRS response as written. The panel discussed sending Cheyanna an email on their thoughts as to what language should be included or to leave it alone. Cheyanna will continue to shepherd the issue.

**Action Item:** All panel members will email their opinion on the OIC recommendation to Cheyanna and cc Mary.

**Pending Issues**

Adult Financial Literacy/Education- Charles gave a report out on the adult literacy issue. The issue has been completed and is ready to send out to the panel members for review and comment. He also gave an update on a few of the things locally happening at the February United Way event. The press conference was a success to promote VITA and to mention adult financial literacy. He discussed that using VITA, as a vehicle might be a good way to inject adult financial literacy into some of the learning



programs. Charles plans on forwarding the Area 7 recommendation to the VITA coalitions in hopes that they will incorporate tax education in planned financial literacy events.

**Action Item:** Mary will forward the recommendation to the panel members to make comments and suggestions. This issue will be placed on the next teleconference agenda for approval.

#### **Installment Agreements Update**

Mary gave the update on what the IRS is doing with the Installment Agreement task force that Area 7 participated in. The task force has received all of the suggestions to the interactive installment agreement for [www.irs.gov](http://www.irs.gov). They will use these suggestions to improve the product. However, due to funding, this project has been put on hold. When they are able to work on this project again, they will call another task force from TAP to look at the product again before it goes on the IRS Internet website.

#### **Issues of Interest**

Cheyanna asked if everyone had received the list of issues from Mary. The panel discussed what issues to work on from the issue matrix sent. It was decided that each panel member would look at the issues and get back to Mary by the next conference call on what issue they would like to shepherd.

#### **Outreach Materials**

Laurie is working on a speaker's handbook on how to get ready to speak to an audience. She is working with David on putting this together. They are putting together a packet that includes: Key Messages; News Release Sample; Assembly List for Outreaches (what you should bring based on the event). The TAP Staff is working on a pamphlet that outlines the outreach materials, samples, and how to order the materials.

**Action Item:** Mary will get the pamphlet to the panel.

#### **Member Report of Outreach**

David has prepared correspondence to send to the Association of Government Accountants explaining the mission of TAP and where the groups could possibly partner. He has also worked with the IRS VITA coordinator for possible outreach opportunities.

David discussed a tax guide pamphlet prepared by the National Association of Credit Union. He thought this might be a good idea to ask them to put something in the guide about TAP as a way of marketing.

Cheyanna continues to leave flyers in post offices and libraries.

#### **Other Committee Business**

Cheyanna asked if there was any other business to be discussed. No other business.

#### **Public Comments**

No comments from the public.

#### **Closing and Assessment**

The next meeting will be a teleconference on April 6, 2004 at 9am. Cheyanna adjourned the meeting.



**Area 7 Committee Meeting Minutes  
February 3, 2004  
Teleconference 9 am to 10:00 am**

**Attendees:**

- Curtis Feese
- James Griffin
- Cheyanna Jaffke, Area 7 Chair
- Chris Lowe
- Howard Perkins
- David Robinson
- Charles Taylor
- Laurie Keleman, Designated Federal Official
- Judi Nicholas, TAP Manager
- Mary O'Brien, Program Analyst

**Members Not Present**

**Welcome and Announcements**

Cheyanna welcomed everyone to the meeting and asked for a roll call. Mary called roll, four members present; therefore, the quorum requirements were met. Three members checked in late.

**Approve Minutes**

A motion was made to review the minutes by email and send any changes to Mary. By consensus, the minutes were approved via email.

**Joint Committee Report Out**

Cheyanna asked if everyone received a copy of the joint committee report and had the chance to review it. She wanted everyone to know that she made the decision to schedule a tentative face-to-face meeting on June 10th, 11th and 12th in Oakland, CA. Laurie discussed that the dates will be pending until an outreach with the IRS Small Business Taxpayer Education and Communication can be confirmed.

The Joint committee would like each area committee to contribute two recommendations by May. Cheyanna stated that Jim was ready to write a recommendation on tax schemes.

**Offer-in-Compromise**

Cheyanna asked if Area 7 would like to accept the response back from the IRS to the Area 7 recommendation on Offer-in-Compromises. The IRS accepted two out of the three suggestions on the recommendation and rejected the wording. Do we want to keep this open or close this issue?

The issue was discussed and it was decided by consensus to review the form and discuss this at the next teleconference.

**Action Item:** Mary will send the highlights of the areas of the Form that was not accepted to all of the panel members.

**Pending Issues**



### **Adult Education**

Charles asked if he could update on the next teleconference due to being out of town.

### **Tax Fraud**

Put on hold until next teleconference when Jim can discuss.

### **New Issues**

Cheyanna discussed that there are no new issues from the public at this time. Cheyanna asked the committee to brainstorm on what issues they would like to work on. Mary discussed two of the issues that other area committees have dropped. 1 Service at the Taxpayer Assistance Centers. 2 Offer-in-Compromise When someone has filed for determination as to Doubt of Liability and this is not accepted, the offer is denied. If this same taxpayer wants to then have the IRS consider an offer based on collectibility, the whole process must start over. The suggestion would be to allow the taxpayer to check more than one box and have the offer considered on more than one premise. The panel discussed that they would like to look at the other issues that have been considered. Cheyanna also wanted to have the information of why the issue was dropped. David suggested that we look at issues that Area 7 has decided not to pursue.

**Action Item:** Mary agreed to prepare a matrix of TAP issues presented to other issue committees and was not worked. She will not include legislative issues. She will also include some of the issues Area 7 decided not to pursue.

Laurie stated that all panel members as they prepare their own taxes and talk to citizens during this filing season should look at it from a customer service point of view. Does it make sense? Cheyanna doesn't like it that you can't print up a Form 1099 or Form W2 off of the web site.

**Action Item:** Assign issue of Form 1099 and W-2 not available for fill-in or print off of the Internet to Cheyanna.

### **Report of Outreach**

Jim Griffin met with Ben Lowe, Local Taxpayer Advocate during a customer satisfaction survey. Jim is working with the United Way in Alameda County and will promote TAP.

Cheyanna handed out TAP marketing material during VITA training with 50 volunteers over two Saturday's, California Bar Association and Bar Review, and at Whittier Law School. Cheyanna also leaves TAP material at local post offices.

Howard will be going to a convention at the end of the month and will report out at the next teleconference.

Charles will be participating in a press conference at the local United Way to help promote VITA sites. Charles will also promote TAP. Charles asked if anyone else would like to participate on February 5th.

Laurie has participated in tax practitioner meetings where she has promoted TAP.

### **Other Committee Business**

Cheyanna asked if there was any other business to be discussed. No other business.

### **Public Comments**

No comments from the public.



**Closing and Assessment**

The next meeting will be a teleconference on March 2, 2004 at 9am. Cheyanna adjourned the meeting.



**Area 7 Committee Meeting Minutes  
January 6, 2004  
Teleconference 9 am to 10:00 am**

**Attendees:**

- Curtis Feese
- James Griffin
- Cheyanna Jaffke, Area 7 Chair
- Chris Lowe
- David Robinson
- Laurie Keleman, Designated Federal Official
- Judi Nicholas, TAP Manager
- Mary O'Brien, Program Analyst

**Members Not Present:**

- Howard Perkins
- Charles Taylor

**Welcome and Announcements**

Cheyanna welcomed everyone to the meeting and asked for a roll call. Mary called roll, six members present; therefore, the quorum requirements were met. Cheyanna reviewed the agenda for today's call.

**Approve Minutes**

A motion was made to approve the minutes with no changes. By consensus, the minutes were approved.

**Joint Committee Report Out**

Cheyanna gave a brief synopsis of the last joint committee meeting. Bernie Coston has joined the Taxpayer Advocacy Panel as the new TAP Director. Sandy Mcquin will return to her role as TAP Manager. Cheyanna announced that there will be funding for one face-to-face meeting. The committee will discuss how to use this time later in the agenda.

**Pending Issues**

**Adult Education**

This issue will be discussed at the next meeting when Charles is here to report.

**Compound /Complex Interest versus Simple Interest**

By consensus it was decided that since this issue was more legislative in nature, that the panel would drop this issue.

**Tax Fraud**

Jim discussed his concern about a high boiler operation that he has heard about that is hurting many innocent taxpayers. He asked the committee if it wouldn't be a good idea to investigate in depth this organization. Judi discussed the problem with IRS disclosure as well as sticking to the mission of this panel. The committee decided to focus on the bigger issues of tax fraud and how it impacts taxpayers. Mary will get information to Jim about what the IRS does to educate taxpayers about tax fraud. Jim will report out at the next committee meeting.



### **Installment Agreement**

Mary will get the results from the focus group that participated in giving feedback to the draft of the new website. This issue will be discussed in greater detail at the face-to-face meeting.

### **New Issues**

One new issue was discussed.

*Issue # : Millions of dollars of uncollected FICA money from Registered Representatives in the Securities Industry. The problem is that it is required that these representatives are classified as independent contractors but should be reclassified as employees.*

It was discussed that there is a process in the IRS for a person to get a determination from the IRS on the status of classification of employee or independent contractor. The process is started with the completion for Form SS-8. The person who gave this suggestion had already gone through this process and was denied the employee classification and had been through the appeal process. By consensus it was decided that this was a legal issue instead of a customer service issue and not in the scope of this committee. The issue was dropped.

### **Face-to-Face Meetings**

The committee discussed that since there would be only one face-to-face meeting that the issue is how to best utilize this time. It was discussed that March might be too soon to develop an agenda to maximize results. By consensus, the committee decided to target either June or July in the Oakland area to coincide with a partnering event with small business taxpayers. This will be discussed at the next teleconference.

**Action Item:** The staff will find the possible Bay Area outreach events for the committee to participate in.

**Action Item:** Each committee member will be prepared to discuss what items should be on the face-to-face agenda at the next teleconference. This includes what issues the committee would like to work on in preparation for this meeting.

### **Outreach and Marketing Materials**

The committee discussed the outreach and marketing materials the Ad Hoc committee prepared. The idea of a script to help during outreaches was discussed. It was decided that Laurie would still work on some talking points for this effort.

### **Other Committee Business**

Cheyanna asked if there was any other business to be discussed. No other business.

### **Public Comments**

No comments from the public.

### **Closing and Assessment**

The next meeting will be a teleconference on February 3, 2004 at 9am. Cheyanna adjourned the meeting.