



2010 Meeting Minutes Area 7

- December 7, 2010
- November 17, 2010
- October 20, 2010
- September 15, 2010
- August 18, 2010
- July 21, 2010
- June 10, 2010
- May 19, 2010
- April 21, 2010
- March 17, 2010
- February 27, 2010

**Taxpayer Advocacy Panel
Area 7 Committee
Annual Meeting Minutes
December 7, 2010**

Designated Federal Official

Dorothea (Dorry) Curran

Attendance

Lee Battershell
Gary Iskowitz
John Kim
Howard Levine
John Rodgers (JR)
Patti O'Neill
Robert (Bob) Rible
Aileen Fisher
Barbara Baldwin
Clifford (Cliff) Young
Jeffrey (Jeff) Davine
David Levine
Santa Perez

Staff

Judi Nicholas, TAP Manager
Janice Spinks, TAP Analyst
Nina Pang, TAP Analyst
Kymberly Hand, TAP Secretary

Absent

David Kahn

Guests

Shawn Collins, TAP Director
Sabby Jonathan, TAP Chair



Estela Perez

Members of Public

None

Opening/Welcome/Announcements

Dorry opened the meeting. John Kim welcomed everyone. Patti updated the committee about the dinner on Tuesday, December 7th at 7:15pm EST and confirmed attendance. Sabby Jonathan welcomed the new members to the Area Committee and offered his thanks and appreciation to the returning members for their time and commitment to the TAP program.

Introductions

Introductions were made and the new members were welcomed to the committee.

Approval of November 2010 Meeting Minutes

John Kim explained the consensus model that is used for decisions/approvals to be made within the within the Area Committee.

The November meeting minutes were approved as submitted.

Judi Nicholas explained how meeting materials are distributed to the committee as pre-reads through the analyst. It was noted that all pre-read documents will be provided through the TAPSpace website.

Staff Support – Judi Nicholas

Judi gave an overview of how the staff supports the committee. She explained how the staff handles most of the administrative items to save the members’ time and provides more time to work on issues.

Judi gave a synopsis of the roles of the Seattle staff and explained the type of support the committee will receive

- Janice Spinks is the primary analyst for Area 7; she will develop the agendas, work with Subject Matter Experts, complete research and is the first contact for issue related questions
- Nina Pang provides the preliminary research and supports Janice for research
- Kymberly Hand is responsible for travel, minutes, and outreach request
- Tim Shepard serves as the back up when Janice is unavailable
- As the Program Manager, Judi Nicholas serves as the overall facilitator of the committee and ensures the program operates in accordance with established guidelines

Janice provided all members with her business card, which has the conference call information. Judi indicated all members (new and returning) will receive business cards as requested.

General Discussion – Judi Nicholas/John Kim:

Outreach Expectations—Patti O’Neill

- Patti reminded all members to submit their outreach on time to Kymberly...she also encouraged members to come up with a method to remind themselves to submit their outreach information

Reporting Requirements—Judi Nicholas

- Judi reminded everyone to report their outreach even if it is from a previous month and to provide any issues they receive. Judi informed the members that any travel related to outreach must be requested/approved in advance of the event

2010 Review—John Kim

- John provided a brief breakdown of the Area 7 accomplishments; there were 22 issues elevated to the IRS and the committee achieved one month of 100% of reporting outreach, which was a goal that had been set



Travel Scenarios - Judi Nicholas

Judi advised members what to do if they get to the airport and their flights have not been ticketed; in such instances, members should;

- Attempt to contact the secretary or their Area Manager
- Contact SATO Travel (only)

Setting Face to Face Meeting Schedules—Judi Nicholas

- The committee decided on two full days for their face to face meeting
- The dates agreed to are June 6th and 7th
- Members would fly in on the 5th and leave either on the 7th or 8th
- Locations to be projected for cost are; Las Vegas, NV, San Diego, CA and San Francisco, CA, with the possibility of Los Angeles, CA.

The Area 7 monthly teleconference will be the third Thursday of each month at 2pm PST, with the exception of January which will be held the third Wednesday at 2pm PST.

Setting a Quorum—Judi Nicholas

Judi noted that last year the quorum was set at 50% plus one. The committee agreed to set the quorum as it was last year, which will require eight members be present at the area meeting to achieve a quorum.

Elections – Chair & Vice Chair—Judi Nicholas

Judi explained the election process, noting that John Kim can not be on the slate as the Chair of the Area since he is the TAP Vice Chair.

Panel members nominated Patti O’Neill and Lee Battershell. There were no other nominations made.

Patti O’Neill was elected to serve as the Area 7 Chair and Lee Battershell was elected to serve as the Vice Chair.

Taskforce Group Meetings

Area 7 has divided itself into three Taskforce (TF) groups; the members of each are as follows;

- TF A—Howard Levine, Patti O’Neill, Barbara Baldwin and Robert Rible
- TF B—Lee Battershell, Cliff Young, Gary Iskowitz, Santa Perez, David Kahn
- TF C—John Rodgers, John Kim, Aileen Fisher, Jeffery Davine, David Levine

The task force groups met individually to work their respective issues. Each group was allotted ninety minutes to work their assigned issues.

Each Taskforce Lead provided a report of their group’s accomplishments during their individual sessions. Following is a summary of the recommendations /information presented by each.

Taskforce Reports

Taskforce A—Janice Spinks provided staff support and took notes

Robert Rible was selected to serve as the Lead and provided the following report;

- Meeting time will be 2nd Thursday at 11AM PST, starting January 13th

Issue Recommendations

The following recommendations were made by Taskforce A;

- **#19053 – No Tax Booklets** - The taskforce recommended this issue be dropped; they agreed this was not a valid issue an that the taxpayer does have options available to obtain documents

Decision: Consensus was reached to drop this issue



- **#19059 – Free File Fillable Form Problems** - The taskforce recommended this issue be dropped; they agreed it was not within the TAP’s scope
- **#18789 – Need ID# That Allows for EIC** – The taskforce recommended this issue be dropped; Patti completed additional research, which was discussed with the group...after discussing her findings, the group determined this was an isolated incident
Decision: Consensus was reached to drop this issue

Taskforce B - Judi Nicholas provided staff support and took notes

The members selected David Kahn to serve as the Lead

Action: Due to David’s absence, Janice will contact him to confirm his appointment

- Meeting time will be 2nd Wednesday at 9AM PST, starting January 12th

Issue Recommendations

The following recommendations were made by Taskforce B;

- **#19118 – Communication Between IRS Offices** - The taskforce recommended this issue be dropped; they determined this to be an isolated incident
Decision: Consensus was reached to drop this issue
- **#19119 – Taxable Dividends** – The taskforce recommended this issue be dropped; they determined this to be a legislative matter
Decision: Consensus was reached to drop this issue
- **#19120 – Communications Between IRS/SSA** – The taskforce recommended this issue be dropped; they determined the process the taxpayer complained about is the correct way to treat income
Decision: Consensus was reached to drop this issue

The taskforce agreed to place all of their current issues related to Correspondence Exam in the parking lot pending the outcome of the issues to be addressed by the SBSE Correspondence Exam-Practitioner Engagement Committee.

Taskforce C - Kymberly Hand provided staff support and took notes.

Aileen Fisher was selected to serve as Lead and provided the following report;

- Meeting time will be 2nd Wednesday at 2PM PST, starting January 12th

Issue Recommendations

#19130—CP 2000-Name of Contact —The taskforce recommended this issue be dropped; they do not feel it is feasible for the IRS to implement the suggestion made

Decision; Consensus was reached to drop this issue.

Open Forum

The committee decided to continue the Area 7 Quality Review Committee which will include one member from each taskforce and one lead person.

Taskforce members are Barbara Baldwin from Taskforce A, John Rodgers from Taskforce C and Lee Battershell from Taskforce B. Barbara Baldwin will serve as the lead for the Quality Review Committee.

Members were advised that in the event they are unable to attend a meeting, it is their responsibility to advise the Area 7 Chair and/or staff. Additionally, members designated to lead a discussion should ensure there is a substitute to provide the information in their absence.

It was reiterated to the members that they are ultimately responsible for bringing in new issues for the area to work; this is not the staff’s responsibility.



Member Comments

Dorry welcomed the new members and encouraged them to become engaged in the discussion and to not hesitate to speak up if they had questions.

Closing & Group Picture

Dorry closed the meeting and group picture was taken.



**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
November 17, 2010**

Designated Federal Official

Dorothea (Dorry) Curran

Attendance

Lee Battershell
Richard Coonradt
Sandra (Sandy) Finestone
Gary Iskowitz
John Kim (Chair)
Howard Levine
Patti O'Neill (Vice-chair)
John (JR) Rodgers
Richard (Rich) Waterman
Clifford (Cliff) Young

Staff

Judi Nicholas, TAP Manager
Steve Berkey, TAP Acting Director
Janice Spinks, TAP Analyst
Tim Shepard, TAP Analyst
Nina Pang, TAP Analyst
Kymberly Hand, TAP Secretary

Absent

Sabby Jonathan
David Kahn

Guests

Santa Perez
Aileen Fisher
Gerry Blunt

Members of Public

None

Opening/Welcome/Announcements

Dorry opened the meeting. John Kim welcomed everyone. Kymberly took roll and quorum was met. Two newly elected TAP members and one potential TAP member joined the call and was welcomed.

Judi states that Sabby had attended a Webinar in Washington, DC and would not be attending. She also states requests for TAP members to join these Webinars should start to increase for Area 7.

Approval of October 2010 Meeting Minutes

The meeting minutes approved as submitted.

Joint Committee (JC) Report – John Kim/Sabby Jonathan

John reported that the JC was in the process completing the year out with approving issues and projects they have. The projects for the new TAP year have been received and due to the success of Area 7 forcing the attention on this issue, the correspondence exam will be a new project committee.



John reported that Shawn Collins, TAP Director, is on a detail for about 90 days and Steve Berkey will be acting in her place.

TAP Director Comments – Steve Berkey

Steve congratulated the retiring members on their success with TAP and wished them the best in the future. He mentioned their many successes and thanked them for all their hard work. He said that each retiring member would be receiving an award for all their volunteerism in the mail, which would include a certificate and a lapel pin.

The retiring members each said their thank you and thanked the staff for all the hard work and support that they have provided.

Taskforce Sub-committee Reports

Taskforce A—Howard Levine

Howard provided the following information:

IRS Responses on:

Issue 17246—E-mail contact w/Tax Examiners—Howard provided a brief background on the issue, stating that the IRS had come back with the response of under consideration with an return follow up date of Nov 2011. The IRS is in a pilot program to explore the possibility of emailing tax examiners.

Issue 16840—Increase hours/days of operation—Howard provided a brief background on the issue, stating that the IRS had come back with the response that they partially accepted the recommendation with an implantation date of Jan 2011.

Issue 17247—Exam Letters Timeframe—Howard provided a brief background on the issue, stating that the IRS rejected the recommendation. The subcommittee will submit a rebuttal to the IRS and better clarify their recommendation.

Issue 17244—Translucent Envelopes—Howard provided a brief background on the issue and stated that the subcommittee would accept the issue. He explained that he recently received IRS envelopes that were no longer translucent.

Taskforce B—Lee Battershell

Lee provided the following information:

IRS Response on:

Issue 17661—Correspondence Examination Appeal Rights—Lee provided a brief background on the issue stating that the IRS rejected the subcommittee's recommendation to place a taxpayers appeals rights in the letter. The subcommittee will be submitting a rebuttal to the IRS and better clarify their recommendation.

Discussion among the full committee brought up the idea of providing a sample letter to the IRS to show what the recommendation would look like in letter form to better illustrate what the subcommittee is suggesting.

Lee reported that the subcommittee would be working on five more issues pending research that they will be working on the annual meeting.

Taskforce C—John (JR) Rodgers

JR provided the following information:



Issue Recommendation:

Issue 18411—Withholding-IRS change Requested—JR stated that research that the subcommittee received research where the proper procedures did not match what was happening. The subcommittee will be drafting a letter to the taxpayer to explain the proper procedures.

Issue 19002—W9 Instructions in relation to LLC—John Kim provided a brief background on the issue and with provided research the subcommittee is recommending that the issue be dropped, because the issue seemed to be a non systemic.

Decision—the full committee decided, by consensus, to drop the issue due to the issue not being systemic

New issue established from Issue 17315—John Kim provided a brief background on the issue and after talks with the Subject Matter Experts, they will take the issue to Forms and Pubs to make field transcribe able. The staff will pull the issue back, change the status of the issue and make notes regarding why the issue is active. The subcommittee will rework their recommendation and resubmit.

Mentoring – Judi Nicholas/John Kim

John Kim reported at the last Joint Committee meeting the JC approved a formal mentoring program. He is requesting members to volunteer to mentor the new members who are coming into the Taxpayer Advocacy Panel. He suggested having Area 7 members meet the new members on Monday night to just get them accustomed to the way the panel works. Cliff, Gary, Howard, JR and Patti volunteered to assist and be mentors to the new members. Tim mentioned that if anyone could be at the orientation on Monday for mentoring that it would be at 11am, most panel members will be traveling on Monday but John Kim said that he would be there. John Kim mentioned that if anyone else wanted to volunteer then they should email Judi and copy him.

Annual Meeting Preparations – Judi Nicholas

Judi reported that Janice was working on subcommittee agendas and the subcommittees would be working at the annual meeting a lot together. Staff was also drafting a full committee agenda and that John Kim would be seeing it soon.

Discuss Outreach – Patti O’Neill

Patti reported that the October outreach did not include the five non returning members so the numbers looked lower than normal, however considering that the request went out to eight members and five reported, it was pretty good. She commented to keep up the good work and since everyone was traveling to the annual meeting to wear their TAP T-shirts and share the information.

Success Stories

Lee mentioned that she did contact Toni Martin and she had been in contact with her and she is now on their agenda for their January activities. Toni Martin is the new LTA in the Sacramento, CA area.

2011 Conference Call Schedule – Judi Nicholas

Judi requested to know if the time and date for Area phone conference worked for the committee, to include the two new members. Committee agrees to maintain the current schedule as is for the entire year of 2011. Area 7 meetings will be the third Thursday at 2pm PT.

Closing – Dorry Curran

Dorry closed the meeting.



**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
October 20, 2010**

Designated Federal Official

Dorthea (Dorry) Curran

Attendance

John Kim
Ming Ni Minnie Lau
John Rodgers (JR)
Sandy Finestone
Patti O'Neill
Howard Levine
Sabby Jonathan
Lee Battershell
Richard Waterman
Gary Iskowitz
Richard Coonradt

Absent

Clifford Young
David Kahn

Staff

Judi Nicholas, TAP Program Manager
Janice Spinks, TAP Program Analyst
Nina Pang, TAP Program Analyst
Kymberly Hand, TAP Secretary

Opening/Welcome/Announcements

Dorry opened the meeting and John welcomed the members. Kymberly took roll and a quorum was met.

Approval of Meeting Minutes

The meeting minutes were approved as submitted.

Joint Committee (JC) Report – John Kim & Sabby Jonathan

Sabby reported on the following

- An synopsis of the meeting in Washington DC was sent to all members via email

Taskforce Reports

Taskforce C – JR presented the following issues for consideration

IRS Response received to issue #17383 – Reporting State Refunds – The taskforce members agreed that although the IRS indicated they plan to adopt the recommendation, the timeframe noted is nebulous; they plan to adopt it eventually; 2013 or 2014.

Decision: The group indicated that even though there is vagueness in the timeline, they would accept the IRS' response to the proposal.

Judi informed the committee when these responses come back and they don't agree with what the IRS says, they do have the option of writing to the IRS refuting their response.



A question was raised about tracking the proposed implementation date. Judi noted that the database analyst is responsible for tracking the IRS promise date on the recommendations.

Issue Referrals for approval:

#17382 – Retired on Disability & Can't E-file

A referral was presented to the committee for approval.

Howard suggested the referral reference the National Taxpayer Advocate's (NTA) points in her Annual Report to Congress where she indicates this is a notion that the IRS is aware of.

It was suggested this be placed under background and research to add validity to the proposal.

Sabby noted a few grammatical errors, which will be edited accordingly.

Decision: The referral was approved for elevation pending the aforementioned changes.

Action – Janice will clip out some of the NTA's language from the annual report for JR to consider. Once he sees the information he will determine if it will add validity to the referral or not.

#17069 – Vouchers & Instructions – A referral was written up by Sandy and presented for review/approval by the committee. Sandy noted that there needs to be some more work; they agreed examples of the referenced notices need to be included.

It was noted that the issue statement is rather broad and needs to be tweaked.

Decision: The referral will be updated before being elevated.

Issue Recommendations: The following issues were presented with the recommendation to drop them.

#18833 – E-File- Prohibited for Overseas Filers – Taskforce members agreed this issue is legislative

Decision: Consensus was reached to drop the issue

#18560 – No PIN Number Required-Cause Fraud – Taskforce members disagreed with the complaint; the information is incorrect

Decision: Consensus was reached to drop the issue

#18630 – Refund Information Wanted via Direct Number –Taskforce members agreed the "Where's My Refund" system currently in place works well

Decision: Consensus was reached to drop the issue

#18780 – Various IRS Numbers for Practitioners – Taskforce members agreed each number represents a different function; which is not unreasonable

There was discussion about this and Sabby wanted to look into creating one number to use under the new registration laws

Decision: Consensus was reached to park this issue to see how the new regulations unfold to see if the IRS takes care of this matter

#18799 – Summertime Tax Tips – Via Social Media – Taskforce members agreed the IRS is paying attention to social media and has begun to step into that arena

Decision: Consensus was reached to drop this issue



#18845 – Wash Sale Rules – Not Enough Information in Pub 550 – Taskforce members felt this issue was legislative; can't change the code

Discussion ensued and it was determined that perhaps they should review the matter from the Pub 550 perspective

Decision – The taskforce agreed they would look at the Pub 550 in deciding how to proceed

Issue Discussion:

#18765 – Schedule D – Change Page 1 – Taskforce members wanted the group input on this before deciding how to proceed

This issue has been discussed with the Forms/Pubs committee– they are changing the instructions to allow people to state name

Sabby suggested the issue be referred to FP and let them determine how best to proceed.

Decision: Consensus was reached to forward this issue to the Forms and Pubs Committee

#18107 – Revenue Agents – Rudeness – Taskforce members felt this spoke to past issue where there is no formal process to investigate/report an employee; they wanted opinion of the committee

Discussion ensued and it was decided that the taskforce would write back to originator, advising how to contact Treasury Inspector General for Tax Administration (TIGTA) or a supervisor

Decision: Consensus was reached to drop this issue with letter to the originator

Taskforce A – Howard presented the following issues for consideration

The taskforce sent two issues to the JC after follow-up review; one needed some changes in the wording and the other needed clarification as to why it is different from an issue submitted previously by another Area Committee.

IRS Response to Elevated Issues:

#17471 – Form 1099-MISC Correction Procedure on E-file Returns

IRS responded that they are working on the solution. The taskforce would like to ask the IRS what their timeframe will be. They will hold this issue until a reply is received.

#17244 -IRS Envelopes - Translucent – The IRS responded that they follow Government Printing Office (GPO) rules in relation to the security of their envelopes. The taskforce indicated they are going to review this to see if what they are saying is true before they agree with the response.

Action: Dorry will send Howard an envelope for them to confirm this.

Issue Recommendations: The following issues were presented with the recommendation to drop them

#18832 – Injured Spouse Claims- Processing Errors – Taskforce members agreed the current procedures are adequate

Decision: Consensus was reached to drop this issue

#18387 – Payroll Reports – Requirements for No Employees – Taskforce members agreed that the current procedures are adequate

Decision: Consensus was reached to drop this issue

#18513 – Tax Treatment – Same Sex Couples – Taskforce members agreed this issue is legislative



Decision: Consensus was reached to drop this issue

#18592 – Revenue Agents - Procedures for Visits – Taskforce members agreed this was an isolated incident

Decision: Consensus was reached to drop this issue

#18764 – IRS Website – Add Videos – Taskforce members agreed the IRS is working on this issue

Decision: Consensus was reached to drop this issue

#18785 – Form 1099-DIV – Line for Foreign Income – Taskforce members agreed that the current instructions adequate in relation to this matter

Decision: Consensus was reached to drop this issue

#18159 – Section 529 Plans – Taskforce members agreed there is not enough information to pursue the issue; there is no contact information to follow up

Decision: Consensus was reached to drop this issue

Taskforce B – Lee presented the following issues for area consideration

Referrals for approval:

#16841 - Fast Track Settlement Process

Howard suggested an editorial adjustment, which Lee will incorporate.

Decision: Consensus was reached to elevate the issue to the JC with noted changes

Action: Lee will send the referral to Minnie for a final review before elevating.

#17384 - E-filing – Name Matching Process for Businesses

Howard suggested they strike the second paragraph in the issue statement

Decision: Consensus was reached to elevate the issue to the JC with noted changes

Review of Outreach

Patti noted that outreach is going well; there were 12 participants for the month of September, another really good month. Patty encouraged all not to underestimate any opportunities to talk about the TAP. She suggested panel members wear their TAP t-shirts while travelling to DC in December and use that as an opportunity to conduct outreach.

Success Stories

Lee will be having lunch with new LTA's in her area.

Sabby will be asked to participate in some stakeholder liaison meetings.

JR had dinner with governor of Alaska and shared information about the TAP.

Member Comments/Other Business

Minnie announced that she has accepted a job with the IRS as a Revenue Officer; she will be resigning from the TAP effective November 8th. In the meantime she will diligently to fulfill all tasks before her.

John indicated he would like a volunteer for the Area 7 Quality Review lead.

Closing

Dorry thanked everyone for their time and closed the meeting.



**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
September 15, 2010**

Designated Federal Official

Judi Nicholas, Acting DFO

Attendance

Lee Battershell
Sandy Finestone
Sabby Jonathan
David Kahn
John Kim
Minnie Lau
Howard Levine
Patti O'Neill
John Rodgers

Staff

Judi Nicholas, TAP Manager
Tim Shepard, TAP Analyst
Nina Pang, TAP Analyst
Kymerly Hand, TAP Secretary

Absent

Clifford Young
Richard Coonradt
Rich Waterman
Gary Iskowitz
Dorothea (Dorry) Curran, DFO
Janice Spinks, TAP Program Analyst

Opening/Welcome/Announcements

Judi served as the DFO in Dorry's absence. Judi opened the meeting and John welcomed the members. Kymerly took roll and a quorum was met.

Approval of July Meeting Minutes

The meeting minutes were approved as submitted.

Joint Committee (JC) Report – John Kim

John provided the following information in relation to the JC. The focus thus far has been on the annual meeting. He stated the orientation process is wrapping up and the agenda and workshops have been decided, with approval pending at the next JC meeting. The election process is underway for the TAP Chair and Vice Chair seats.

John requested that if a subcommittee has an issue on the agenda pending approval from the JC, that at least one member from the subcommittee attend the JC meeting. Once it is determined which issues made the agenda, he would invite the subcommittee members by email soliciting a volunteer to attend.

Taskforce Sub-committee Reports

Taskforce B—Lee Battershell

Lee provided the following information:



Taskforce B has the following issues on the September JC Meeting Agenda:

- Issue 17276—Correspondence Audits Training
- Issue 17277—Taxpayer not provided sufficient time to respond
- Issue 17380—Correspondence Audits Creating inconvenience
- Issue 17895—Use of Speaker Phones is prohibited by taxpayer

Taskforce B has the following issues in Joint Committee Quality Review:

- Issue 17381—E-filing should not be limited based on income amount

Issue 16841—Fast Track settlement process-Need to publicize—Lee requests that staff ensure this issue is included on the issue tracking report.

Issue 18157—Quality Control of private letter ruling—has been returned from the JC quality review with corrections; subcommittee is correcting the issue and hopes to get it on the September JC agenda.

Taskforce C—John Rodgers (JR)

JR provided the following information:

Issue 17069—Voucher and Instructions—the subcommittee is writing the referral and it will be on the October JC agenda

Issue 17382—Retired on Disability & Can't E-file Returns— the subcommittee is writing the referral and it will be on the October JC agenda

Taskforce A—Howard Levine

Howard provided the following information:

Issue 17411—Form 1040A-grey shaded portions with black ink—the issue has been sent for the Sept JC agenda.

Issue 17400—Form TDF 90-20.1— the subcommittee recommended this issue be dropped; this is a Treasury form and is outside the scope of TAP.

DECISION: the committee agreed with the recommendation to drop the issue

Issue 17499—Better Instructions for Schedule K-1— the subcommittee recommended the issue be dropped due to it being a very specific problem rather than a systemic problem and outside the scope of TAP.

DECISION: the committee agreed with the recommendation to drop the issue

TAP Communications – Judi Nicholas

Judi spoke about the email that the Communication Project Committee sent around asking for panel members' feedback regarding the type of websites they are able to get the ImproveIRS.org link posted. They are gathering information to put into an E-Communications database to track how TAP members are getting the word out about TAP via the web. She requested that members email her their feedback so she can forward to Roy Block, Program Manager of the Milwaukie office, who responsible for the Communication Project Committee.

Feedback re: IRS Tax Forum—Gary Iskowitz/John Rodgers

JR commented that he and Gary had decided on what they were going to say regarding the Tax Forums. He said it was difficult to give a good description of what the TAP was due to the mass amount of people and the limited amount of time that was provided in between workshops. The Focus Group session was not well attended due to the time it was scheduled; at the end of the day during



the social hour. They suggested that it would more beneficial if panel members were allowed a few minutes to speak about the TAP in one of the workshops.

Judi indicated that at both Tax Forums, the handouts were completely gone and that everything was handed out. She also noted that she would inform Shawn Collins, TAP Director, of their suggestion to see if TAP could have a few minutes within one of the workshops.

Mentoring New Members—Judi Nicholas

Judi reported the Joint Committee has been discussing this subject in detail. In the past, the mentoring experience hasn't been that meaningful or helpful for members. This year the focus is on a better system for preparing new members prior to the annual meeting, with better structure around it. She asked that any member who wants to volunteer to be a mentor to email her.

Sabby Jonathan stated that at the next JC meeting, the group will be discussing adopting a mentoring program. They want to get it approved and in place prior to the annual meeting to create a faster path for new members to learn about the TAP and have a better feeling about the program up front.

John Kim mentioned that he is on the Strategic Planning Committee and they are putting a program together to model practices of Area 7 mentoring methods.

Sandy Finestone stated that she mentored for Minnie Lau last year and suggested that the mentors come in the same day as the new members to better familiarize the new members with TAP so they are not feeling so lost by time they see their mentors.

Discuss Outreach – Patti O'Neill

Patti O'Neill reported that eleven members participated, which was a record for the area. She reminded everyone that the deadline provided by Kymberly in the email request is important because Kymberly has deadlines to meet also and does not have the leeway to wait an extra day.

Success Stories

Lee Battershell mentioned that the success story she had was for Gary Iskowitz, who made it in the Journal of Accountancy for September. Gary did an excellent job and the write up included his participation with the Volunteer Income Tax Clinic (VITA) and TAP.

Member Comments/Other Business

John commended Lee for her work as the Quality Review Coordinator for Area 7. He said that she has done a wonderful job with the program for the year. He noted Lee made the suggestion that her replacement should be brought onboard prior to the annual meeting to get the replacement acclimated to the system prior to Lee's departure. Her suggestion for the replacement is Minnie Lau.

DECISION: The committee, by consensus, decided to name Minnie Lau as the Area 7 Quality Review Coordinator to replace Lee Battershell.

Closing – Judi Nicholas

Judi thanked everyone for their time and participation and closed the meeting.



**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
August 18, 2010**

Designated Federal Official

Dorthea (Dorry) Curran

Attendance

Lee Battershell
Gary Iskowitz
Patti O'Neill
Richard Coonradt
John Kim
David Kahn
Richard Waterman

Staff

Judi Nicholas, TAP Manager
Janice Spinks, TAP Analyst
Tim Shepard, TAP Analyst
Nina Pang, TAP Analyst
Kymberly Hand, TAP Secretary

Absent

John Rodgers
Clifford Young
Sabby Jonathan
Ming Li Lau
Howard Levine
Sandra Finestone

Opening/Welcome/Announcements

Dorry opened the meeting and John welcomed the members. Kymberly took roll and a quorum was met.

Dorry noted that she would have to leave the meeting early and had previously asked Judi to take over as the DFO.

John welcomed Judi back from her detail and asked her to provide a brief overview of her assignment at the end of the call; time permitting.

Approval of July Meeting Minutes

The meeting minutes were approved as submitted.

Joint Committee (JC) Report – John Kim

John provided the following information in relation to the JC;

- Annual Meeting planning is in progress – they have decided on the agenda and now working on workshop selections
- Minutes from the JC FTF meeting are posted on TAPSpace for all to review
- Chair elections are forthcoming and the plan is to have the selections done by November at the latest



- Gary asked about an earlier question regarding TAP working with Low Income Tax Clinic (LITC) during the Annual Meeting. John said he believes that is still being attempted/being followed up on.
- The TAP strategic plan committee is still working and will go into next year...they are looking at possibly holding a workshop at the Annual Meeting for those interested
- The New Member Orientation is being organized by Judi – more info forthcoming...members who volunteered to assist will be contacted

Taskforce Sub-committee Reports

John noted that due to varying conflicts all of the taskforce groups cancelled their August meetings. However, he asked that each Lead be prepared to provide an update of what they are working on.

Taskforce C – Lead, John Rodgers (JR) Judi noted that JR sent her an email indicating he had been called away for an emergency and asked her to provide an update on his behalf...they have two issues being worked; they are not done writing up the referral and he expects that they will be addressed at the next TF meeting

Taskforce A – Lead, Howard Levine – In Howard’s absence Patti noted the group is working on an issue that is technical and they have requested a Subject Matter Expert (SME) to help decipher the issue – it was asked that they clarify what exactly it is that they want the SME to address

David K. provided details – he noted that the issue is with the form and they would like someone from forms/pubs to help decipher the document

ACTION: Judi indicated she would forward the information to request someone to assist the group

Taskforce B – Lead, Lee Battershell

Lee indicated they have two issue in the parking lot & two active issues; Appeal Process & Name Matching

Lee wanted to reiterate using TF –B in working all Correspondence Exam issues

To this John raised the question/concern that it seems like the initial surge of issues has slowed; he asked if they have enough to keep them busy if they stay with Correspondence Exam issues only. Gary noted that he will be attending the Las Vegas Tax Forum and hopes to address this issue with the practitioner community. Additionally, TAP will also hold a focus group session where he can also address this issue and get potential issues for the group to address.

John indicated until the forums are over we will hold TF-B as the Correspondence Exam issue group

Lee noted that if the other TF groups get into issues and determine they are related to correspondence exams they can be moved to TF-B

Review of Issue Tracking Matrix – John Kim

John noted although there are varying reports being utilized, the issue matrix used by Area 7 is detailed and clarifies the issue status. John noted that Area 7 has sent 23 issues to the JC – John noted he likes the tracking sheet and it helps see what has been and what is being done for each issue.

Judi noted that there were three issues that were sent to the JC analyst for IRS for response – she has sent an email asking for follow-up on issues 17245, 17320, and 17333. She will also follow up on others that have not been acted on.



John noted that there are not a lot of new issues to work; those being worked now will be cleaned up by September which will leave a big gap. It is hoped that the tax forums will generate a good number of new issues. John noted that finding new issues is up to members and not staff. He indicated that perhaps during outreach, members can be more inquisitive about obtaining issues. He indicated that this is a reflection that Area 7 has become efficient and has produced a lot of issues; the system is working and the committee is generating good product, however, he encouraged members to get more new issues so that there are issues to work in December.

Discuss Area 7 QR Process – Lee Battershell

John asked the committee if they felt any changes to the process were in order. The consensus was that the process is working fine and there are no changes needed to the process.

Lee noted we have a process that is working and the last few referrals from the JC noted how well issues were researched and written. Lee indicated she wants to put together a data base to help manage issues better. John cautioned her about this in that there are products in place and he doesn't want things getting lost because of various systems being used.

Review of Outreach

Patti noted that there were three more individuals that reported outreach since Kym submitted the report. Patti has asked that Kym send her a monthly report of who did not report events and she in turn will contact those individuals.

Success Stories

Judi noted that she spent 60 days as the Seattle Local Taxpayer Advocate (LTA) where she got to own the program. She saw a lot of cases; the advocates each have anywhere to 80-100 cases with specific timelines. They are a highly skilled and dedicated staff. During her detail she had the opportunity to visit seven congressional offices and two senate offices; she had the opportunity to mention TAP during the visits. She noted it was a fun opportunity and is glad to be back with TAP.

There were no other success stories noted.

Member Comments/Other Business

No other comments/business was discussed.

Closing – Judi thanked everyone for their time and participation. Judi officially closed the meeting.



**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
July 21, 2010**

Designated Federal Official

Dorothea (Dorry) Curran

Attendance

Richard Coonradt
Sandra Finestone
Gary Iskowitz
Sabby Jonathan
David Kahn
John Kim
Ming Ni (Minnie) Lau
Howard Levine
Patricia O'Neill
John Rodgers
Clifford Young

Staff

William (Bill) Mezger, Acting TAP Program Manager
Janice Spinks, TAP Program Analyst
Timothy Shepard, TAP Program Analyst
Nina Pang, TAP Analyst
Kymberly Hand, TAP Secretary

Absent:

Lee Battershell
Richard Waterman

Opening/Welcome/Announcements

Dorry opened the meeting. John welcomed everyone. Kymberly took roll and a quorum was met.

Approval of June Face to Face 2010 Meeting Minutes

The meeting minutes were approved as submitted.

Citizen Input

None.

Joint Committee(JC) Business – Sabby Jonathan

Sabby provided the following information in relation to the JC;

- His summary of the Joint Committee's face to face meeting was sent in an email. Overall the meeting went well and was very productive; the time was well spent. Sabby advised those who did not receive a copy of the meeting summary to contact Susan Gilbert to ensure their name is on her mass distribution list.
- The special taskforce for Correspondence Exams was discussed at length and it was decided that the Joint Committee should form a taskforce for this issue. Panel member Mary Jean Potenzzone has volunteered to be the lead. It was decided that each area would select at least one member to join the group. Lee Battershell and Gary Iskowitz volunteered to represent Area 7. Anyone interested in joining the taskforce should email Mary Jean Potenzzone.



- There was talk of trying to communicate with the IRS through the TAP Staff about creating a project committee for Correspondence Examinations. Sabby also stated that each area would continue to work their own Correspondence Exam issues within their own area.

Taskforce C Recommendations—John Rodgers

John provided an update on the following issues;

- **Issue 17618—Receptionist at IRS Offices**—The subcommittee discussed this issue and came to the conclusion that with every office being in different types of buildings and locations that it would not be feasible to recommend a receptionist be placed in the offices. A recommendation was made to drop this issue.

DECISION: The committee consented to dropping this issue.

- **Issue 17051—E-file should be Free**—The subcommittee combined this issue with 17381—E-file Requirements on Taskforce A, which has been through Area 7 Quality Review and is ready for Joint Committee approval
- **Issue 17012—Free File Fill able Forms**—The subcommittee discussed this issue and decided that this is beyond the TAP’s scope of responsibility. A recommendation was made to drop this issue.

DECISION: The committee consented to dropping this issue.

Taskforce A Recommendations—Howard Levine

Howard provided an update on the following issues;

- **Issue 17411—Form 1040—Shaded Areas**— The subcommittee presented a referral form requesting approval from the committee to elevate to the JC via Area 7 Quality Review

DECISION: The committee consented to elevating the issue

- **Issue 17381—E-file Requirements**—The subcommittee presented a referral form requesting approval from the full committee to elevate to the JC via Area 7 QR

DECISION: The committee consented to elevating the issue to the Joint Committee via Area 7 QR

- **Issue 17100—Phone Numbers on Returns**—The subcommittee discussed this issue and recommend that the issue be dropped. They believe the current procedures are adequate.

DECISION: The committee consented to dropping this issue.

Taskforce B Recommendations—Gary Iskowitz

Gary provided an update on the following issues:

- **Issue 16841—Fast Track Settlement**—The subcommittee presented a referral form requesting approval from the committee to elevate to the JC via Area 7 QR

DECISION: The committee discussed the referral form and recommended the subcommittee reformat the referral and present an update at the next meeting



- **Issue 17384—E-File Name matching**—The subcommittee presented a referral form requesting approval from the committee to elevate to the JC via Area 7 QR

DECISION: The committee discussed the referral and recommended the subcommittee rework the solution, focusing on the privacy part of the issue...an update of referral to be presented at next month’s meeting

- **Issue 17895—Use of Speaker Phones**—The subcommittee presented a referral form requesting approval from the committee to elevate to the JC via Area 7 QR

DECISION: The committee consented to elevating the referral to the JC

- **Issue 18157—Private Letter Rulings**—The subcommittee presented a referral form requesting approval from the committee to elevate to the JC via Area 7 QR

DECISION: The committee discussed the referral form and recommended changing the 30 day limit to 60 days prior to elevating to Area 7 Quality Review

Discuss Outreach—Patti O'Neill

Patti indicated the outreach reporting numbers were getting better, however the committee still only had about a 50% participation rate. It was suggested that those members who were not submitting outreach at every meeting be identified in order to get compliance.

Patti stated that she would get the list from Kymberly after the deadline had passed for outreach submission. She encouraged everyone to submit their outreach on time and to continue turning it in.

Success Stories

None were provided

Member Comments/Other Business—All

Janice indicated the committee currently has six new issues.

Sabby asked if the committee could review all of the parking lot issues from other areas. It was stated this had been done during the Area 7 face to face meeting. The two taskforce groups that reviewed the issues decided those issues in the parking lot were not really worth working and that most should be dropped. One of the groups asked to look at an issue; Janice is following up with the analyst regarding this.

Closing-Designated Federal Official-Dorothea Curran

Dorry Curran closed the meeting.



**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
June 7 – 8, 2010**

**Meeting Location
Latham & Watkins LLP
600 West Broadway Suite 1800
San Diego, CA 92101**

Monday, June 7, 2010
Tuesday, June 8, 2010

Designated Federal Official
Dorthea (Dorry) Curran

Attendance

Howard Levine
Sabby Jonathan
Ming Ni (Minnie) Lau
Lee Battershell
Richard Coonradt
John Rodgers (JR)
David Kahn
John Kim, Chair
Clifford (Cliff) Young
Sandy Finestone
Patti O' Neill
Richard (Rich) Waterman
Gary Iskowitz

Staff

William (Bill) Mezger, Acting TAP Program Manager
Steve Berkey, TAP Senior Analyst
Janice Spinks, TAP Analyst
Timothy Shepard, TAP Analyst
Kymberly (Kym) Axtell, TAP Secretary

Monday, June 7, 2010

Opening/Welcome/Announcements

Dorry opened the meeting and John welcomed the members. A quorum was met for the meeting.

Meeting Space Information – David Kahn provided pertinent information about the meeting space.

Member & Staff Introductions

Introductions were made among panel members and staff. The panel was introduced to Acting TAP Manager Bill Mezger, TAP Senior Analyst, Steve Berkey, Seattle's new Program Analyst Tim Shepard and new TAP Secretary Kym Axtell.

Staff Assignments in the Seattle Office

Bill provided information about Judi's role while she is detailed as the Local Taxpayer Advocate in Seattle. He also informed the panel of the Seattle staff's responsibilities as follows;



- Tim will support Area 6 and assist Janice in supporting SBSE and Area 7 as needed
- Nina will continue to provide support for all three committees

A question was raised about the TIGTA audit on TAP. Steve provided feedback about the report and assured everyone that the future of TAP is not in jeopardy as a result of their findings.

Joint Committee (JC) Report – Sabby Jonathan

Sabby provided the following information in relation to the JC;

- All Area and Project Committees are working well
- In some instances they are going pass the individual issue; an example of this is the Correspondence Examination issues – a committee has been formed to address these issues exclusively
- Sabby indicated he continues to send out monthly reports/highlights; questions are welcome about any of the information in the report
- Sabby asked for feedback/input for the JC face-to-face agenda

Approval of May Meeting Minutes

The meeting minutes were reviewed. It was noted that David Kahn was left off as being present. The minutes were approved noting the correction.

2010 Tax Forums – Steve Berkey

Steve informed the committee that each year there are six Nationwide Tax Forums around the country. In previous years The TAP has only participated in about four of the forums. This year however, The TAP will participate in all six. For Areas 6 and 7, the forums will be held in San Diego and Las Vegas. The panel members selected to attend are Gary Iskowitz & Nancy Eik and John Rodgers & Dean Conder, respectively.

Annual Meeting Update – Steve Berkey

Steve provided information about this year's TAP Annual Meeting. The dates are December 6th -10th and will be held at the same hotel as last year. A group has been assigned to work on the agenda. Susan Gilbert is heading this effort and panel members Tom Walker and Lee Battershell are working with her. Some of the challenges will be with managers/staff having to support two areas and a project committee, scheduling the workshop time and scheduling sufficient face-to-face meeting time for the committees.

Orientation for new members will be done on Monday afternoon. Prior to the Annual Meeting a conference call will be scheduled where the TAP Manager will provide pertinent information about the meeting (i.e. travel, what they can expect etc).

Sabby asked for suggestions about the orientation sessions; anything that can make the learning process better. Some suggestions made are as follows;

- A formal mentor assigned to new members
- Bring mentors in a day early so the connection is made immediately

Recruitment Update – Steve Berkey

Steve indicated there were 520 applicants this year; 83 from California, and 7 from Nevada. The applications have been ranked and there appeared to be an increase in return preparation (i.e. HR Block) individuals in the package. The interviews have been scheduled and should be complete by the end of June.



Howard asked if it is feasible to have an outgoing member remain because of the high number of members leaving Area 7 in the subsequent year. Steve understood the issue and indicated that it is possible.

Taskforce Sub-committee Reports – Overview of Issues

Taskforce A – Howard Levine – Howard provided a brief overview of the issues the group was to work during their breakout session; as follows

- 16840 - TAC Increase Hours/Days of Operation
- 17012 - Free File Fillable Forms
- 17411 (Form 1040A Has Shaded Grey Portions with Black Ink That is Very Difficult to Read for Elderly)
- 17471 (Form 1099 – Reporting Incorrect Forms)
- 17499 (Better Instructions for Schedule K-1, Forms 3800, 8582-CR and 8846)
- 17077 1040 ES Payments

Taskforce B – Lee Battershell – Lee reported the group had six Correspondence Examination issues to be worked based on feedback they received from Subject Matter Expert (SME), Karen Sheely; **TAS - Systemic Advocacy Technical Liaison – Examination**. Because their group is being assigned all Correspondence Exam issues they had several issues that would be re-assigned to other groups (see below).

They also expected another panel member to join them to look at possibly combining Correspondence Exam issues from her Area.

Lee presented four issues the group recommended be dropped from their last new issue screening meeting.

- 16758 – CP 2000 - Need More Time to Respond
- 17091 - 1099 Extended Due Date Should Remain at January 31st
- 17142 – Form 2210 Needs to be Simplified
- 17412 – Form 1040A Schedule M

DECISION: The committee agreed with the recommendation to drop each of the issues presented.

New issues assigned to Taskforce B were re-assigned to the other groups accordingly;

- Issues 17077, 17502, 17526 were transferred to Taskforce A
- Issues 17023, 17069, 17895 were transferred to Taskforce C

Taskforce C – John Rodgers

John provided a brief overview of the issues the group was to work during their breakout session; as follows.

- 16875 – Child Care Credit/Taxpayers Must Have Income
- 17051 – E-file Services Should be Free
- 17078 – Filing Addresses for Tax Returns
- 17618 – Have Receptionist at IRS Exam Offices
- 17012 – Free File Fillable Forms Errors



- 17023 – Taxable Social Security – Not Included in Gambling Loss
- 17069 – Voucher Instructions
- 17895 – IRS Speaker Phone Policy
- 17382 – Retired on Disability & Can't E-File Returns

Review of Outreach – Patti O’Neill

The Area 7 outreach graph was reviewed which showed the number of participants per outreach event since January 2010. It was noted that member participation has declined. Patti indicated it is important that members support the outreach efforts, which is a key component of member responsibilities. She also reminded members that reporting outreach events is just as important. It was reiterated that Kym does accept information from prior months.

The following was also discussed in relation to outreach;

- The Outreach Toolkit is available on TAPSpace and has useful information for conducting outreach events
- Dorry will provide outreach opportunities as well
- Members were encouraged to use contacts that are available to them; this can be a good resource for getting issues
- Sabby reiterated that outreach includes a 2 minute conversation with an individual – he would like to see more members engaged in outreach efforts
- Steve indicated the other important piece of outreach is getting new issues
- Dorry asked if there’s a way for her to assist – can the outreach she does be counted – Steve indicated currently this is not tracked
- John R. asked about the direction of TAP in relation to social media; he is looking at using this avenue for outreach – Sabby indicated the Communication Committee is working this issue and members can contact Susan DaCorte for more information and to provide input
- Patti asked that everyone please report their outreach for June to achieve a 100% participation rate
- It is evident that members are not being consistent in their reporting opposed to not doing outreach
- TAPSpace – Steve indicated they are looking at adding a fillable form that could be filled out to report outreach; the members were more in favor of reporting directly to Kym
- Patti indicated she is going to contact Kym for a report of who did not provide information and she will follow up with individuals accordingly

Kym asked that members send her an email of any outreach handouts/giveaway items that may be needed; items currently on hand are as follows;

- Coin purses
- Pen/highlighter
- Luggage tags

TAPSpace – Steve Berkey

A question was raised about TAPSpace and the continued logistical problems; Steve indicated they are continually working with the vendor to enhance TAPSpace...some of the issues identified were;

- Ease of use
- System is not intuitive

Any other ideas can be given to Steve and he will follow up with the Communications Committee and the vendor.



Taskforce Breakout Sessions

The task force groups met individually to work their respective issues. Each group was allotted seven hours to work their assigned issues.

Tuesday, June 8, 2010

Announcements – Kym reminded everyone to complete and return the signed travel voucher documents before leaving.

Each Taskforce Lead provided a report of their group’s accomplishments during their individual sessions. Following is a summary of the recommendations /information presented by each.

Taskforce A - Howard Levine

Howard presented the following issue referrals for approval by the committee.

- **17471** – Correction Procedures on E-filed Returns

DECISION: The referral was approved by the committee and will be sent to the Area 7 Quality Review team

- **16840** – Increase Hours & Days of Operation

DECISION: The referral was approved by the committee and will be sent to the Area 7 QR team

Taskforce B – Lee Battershell

Lee informed the committee of their discussion surrounding the Correspondence Exam issues. The taskforce will recommend that all Correspondence Exam issues be handled at the JC level as a potential project for 2011. They would like issue champions to be part of the review process.

- Steve indicated Shawn could recommend to the IRS that a Correspondence Exam Project be formed which would allow TAP to handle them. Steve would have to discuss this with Shawn. After further discussion it was decided they would forgo pursuing this.

Sabby indicated a recommendation will be presented to the JC as they feel this is an issue that has become a big ticket item.

A discussion was held among the Area Members covering the following suggestions;

- Form a national level committee within the TAP
- Work with TAS/IRS to affect policy changes
- Since Taskforce B has been working these issues, they agree to be the owners of the project
- Go to the JC and suggest a Correspondence Exam committee; comprised of a member from each area – team up with TAS and find a liaison...issues would remain in the area – once elevated the Correspondence Exam subcommittee would do the QR on the issues opposed to the JC-QR
- Primary purpose – team with TAS and develop a relationship with the IRS to affect the Correspondence Exam issues and policy – instead of going to JC –QR these issues would go to Correspondence Exam subcommittee to do the QR



- Steve indicate they would have to look at the charter to ensure guidelines are being met – Sabby said if the charter does not allow this then change the charter – the panel should not be bogged down by rules
- John indicated this conversation should be held at the JC level – he suggested they write up a proposal to present to the JC for further review

Recommendation – It was recommended that the forming of a Correspondence Exam Project Committee not be handled at the Area level; that it be addressed at the JC level.

DECISION: The Committee agreed with the recommendation; the matter will be brought to the JC for further discussion/decision.

Lee proceeded to discuss the various issue referrals that were prepared by the taskforce.

Correspondence Exam Issues – The taskforce had six referrals in draft form that were reviewed by SME, Karen Sheely, TAS Systemic Advocacy Exam Technical Liaison. She provided very good feedback and suggestions on how to enhance the referrals. In light of her feedback, there were a few name changes and re-writes of the issues. One of the issues has to be resubmitted for approval since there were significant changes. The issue referrals reviewed and re-worked are as follows;

- 17398 – Communications in Correspondence Audits
- 17691 – Examiner Accountability for correspondence Exams
- 17276 – Erroneous correspondence Exam Letters
- 17277 – Controlling & Associating Taxpayer Correspondence With Taxpayer Cases
- 17380 – Transfers from Correspondence to Face-to-face Exam
- 17661 – correspondence Exams – Appeal Rights

Taskforce C – John Rodgers

John provided the following report of the issues addressed by the group;

- **16875 - Child Care Credit** – The group recommended this issue be dropped; issue is legislative and out of the TAP’s scope
- **170078 - Filing Addresses for Tax Returns** – The group recommended this issue be dropped; the addresses are listed
- **17023 – Taxable Social Security-Does Not Include Gambling Loss** – The group recommended this issue be dropped; issue is legislative
- **17895 IRS Speaker Phone Policy** – The group recommended this issue be dropped as they felt it was not systemic and appeared to be a one time incident

DECISION: With the exception of issue #17895, the committee agreed with the recommendation to drop the aforementioned issues. Taskforce B felt issue 17895 had merit and wanted to pursue it further; this issue will be assigned to Taskforce B.

They have several active issues that continue to be worked/researched;

- **17051 - E-File Services Should be Free**
- **17618 – Receptionist at IRS Exam Offices**
- **17069 – Voucher Instructions**
- **17382 – Retired on Disability & Can’t E-file Returns**

John took the opportunity to thank David for providing the meeting facility, which was very nice and accommodating.



John recognized the retiring members and thanked them for their commitment to the TAP. John asked the members if they had any parting words;

- Sandy stated this has been a wonderful experience
- Rich stated this has been a wonderful experience as well
- Richard stated this has been a wonderful experience even for non- practitioners

Sharing of Project Committees -

John asked for a quick summary of the Project Committee members are serving on and a brief synopsis of this year's project for each;

- **John Kim – VITA**, he deferred to Gary to give an overview of the project
- **Gary- VITA**; they are looking at the quality of VITA returns and methods to improve the quality of VITA prepared returns – also how the quality is measured
- **Richard – VITA/Financial Education & Asset Building (FEAB)**; they are looking at how much the IRS wants to get involved in this process at the VITA cites
- **Howard – Form & Pubs**; their work has been minimal this year – they are looking at forms in other languages – a presentation will be given by IRS – they are currently looking at the K1 and instructions
- **Patti – TAC**; they are clear about what their goal is – they are active and everyone participates – last year the focus was on the payment process at the TACs; this year the focus is to look at signage in TAC's and what can be done to make it more effective
- **Cliff – SBSE**; last year they had two projects and did not have very good support from the IRS – this year they are having a better year (they were assigned five projects) and required a SME for each project – the tax calendar project has been written up and has been presented to the Program Owner
- **Minnie SBSE/TIPS**; their focus is to increase compliance
- **JR – SBSE/Solution Saturday** – focus is to tailor events to small businesses –they are doing marketing research on cities in order to better target their market segment
- **Cliff – SBSE/Audit Technique Guides** – they are looking at the guides for potential revisions and clarity– some have not been revised for 15 years
- **Lee – Communication – Internal** – They are working on member bio's and the database on issues that are elevated – issues that have been elevated are tracked on TAPSpace for all to review – they have decided not to do surveys each year – they will do a suggestion box at the Annual Meeting and the feedback will be presented to the JC – they are working on an interaction plan and improvements to TAPSpace – at the Annual Meeting introductions will be made about what each Project Committee does for the sake of new members and to ensure the entire body is aware of the various projects
- **Sabby – Communication – Annual Report subcommittee** – They are working diligently on completing the document – it should be ready for JC review in July and then on to the Commissioner – the other thing they are looking at is how to make it easier for the TAP Chair to prepare the report; committee chairs will be contacted earlier in the process for information

There was no one representing the Notices Project Committee

Area 7 Projects for Remainder of the Year – John

- There are no more new issues in Area 7 – members were strongly encouraged to get new issues
- It was suggested that members help clients write issues – give them the form and help them complete it
- Those going to the two Tax Forums were encouraged to focus on getting new issues



Member Comments/Other Business

Steve thanked the group and indicated this is a great committee and everyone worked well together. John was recognized for doing a good job facilitating the meeting. Steve asked the members if they were getting the support they needed from staff; it was agreed that staff is providing the needed support.

Closing – Dorry closed the meeting.



**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
May 19, 2010**

Designated Federal Official

Dorthea (Dorry) Curran

Attendance

John Kim, Chair
Lee Battershell
John Rodgers
Minnie Lau
Gary Iskowitz
Clifford Young
Howard Levine
Richard Coonradt
Sabby Jonathan
Sandy Finestone
David Kahn

Staff

Judi Nicholas, TAP Manager
Janice Spinks, TAP Analyst
Kymberly Axtell, TAP Secretary

Guest

Bill Mezger, Taxpayer Assistance Group Manager

Opening/Welcome/Announcements

Dorry opened the meeting and John welcomed the members. Kymberly took roll and a quorum was met.

John welcomed Bill to the committee; he will be acting for Judi while she is on a 60 Day detail as the Seattle Local Taxpayer Advocate.

Approval of April Meeting Minutes

The meetings minutes were approved as submitted.

Joint Committee (JC) Report

Sabby sent his monthly chair summary via email; the following summary was provided

- The JC approved and elevated 5 issue projects and 12 (8 were area 7) area issues
- Shawn mentioned several staff changes
- Sabby asked for lots of photos for upcoming FTF to be used for next year's annual report
- Sabby stated the meeting with Nina Olson was productive
- The Strategic Planning Committee is working diligently; more information forthcoming
- The 2009 TAP Annual Report should be complete by June
- There was a lot of great success stories shared; kudos to Gary Iskowitz for all of the TAP exposure through various media venues



Submitting New Issues – Janice reiterated the process for submitting new issues by panel members;

- Send Janice a brief description of the issue via email
- The issue will be put on the SAMS database
- The issue will be assigned to a Taskforce for screening
- If the Taskforce decides to keep the issue to work, research will be conducted
- Based on the research, if the Taskforce decides to elevate the issue, a referral will be prepared at that time

Note: It is not appropriate to send new issues on an issue referral document.

It was noted that the Area 7 Quality Review process is working very well; the team is doing a good job.

Taskforce Sub-committee Reports

Taskforce C – John Rodgers

JR presented the following issues that the group recommend be dropped;

- **16797 - Form D-1 Needed in 1040 Packet** – IRS has taken steps to address this issue
- **17050 – First Time Home Buyer Credit** - Legislative
- **17097 – Improve Communication With the Service Centers** – IRS is following their procedures
- **17469 – Extension – Automatic 6 Month For Those with Refunds** – IRS allows sufficient extension time
- **17524 – Website – Hard to Navigate** – Members were able to navigate the site with no difficulty
- **17527 – Website Needs Improvement – Can’t Find Forms** – Members had no problem finding forms
- **17618 - Have A Receptionist at IRS Examination Offices** – Members don’t believe this is cost effective

DECISION: The committee agreed with the recommendation to drop the aforementioned issues.

Taskforce A – Howard Levine

Howard presented the following issues that the group recommend be dropped;

- **16757 - CP 2000-Do Not Send out in Feb/Mar** – Out of TAP scope
- **16837 – Estimated Payments-Escrow Monies** – Legislative
- **17076 – Refunds-Faster Method** – Out of TAP scope
- **17085 – F. 1099-Why Pink or Red** – Issue was worked before
- **17525 – Economic Recovery Payments** – Out of TAP scope

DECISION: The committee agreed with the recommendation to drop the aforementioned issues.

Taskforce B – Lee Battershell

The group had an offer for a Subject Matter Expert (SME) to look at issues before sending forward; this individual was offered by Nina Olson. The group agreed to meet with the SME from Nina’s office to review the issues and be prepared to finalize them during the face to face meeting. The plan is to



have the individual look at the issues and then plan to conference with her up front at the FTF. They will then discuss her feedback and go forward with how to proceed with the referrals.

Judi indicated the individual offered is the SME that worked on the Most Serious Problems for the NTA Annual Report. She has an extensive Exam background and has extensive knowledge about the process.

Judi indicated the intent of meeting with this individual is for her to look at the background research of the referral and not comment on merits unless she sees something evident. For instance, is there information missing, is there additional information that could bolster the referral etc.

Sabby - During next week's JC meeting he will propose forming a subcommittee for Correspondence Audit issues that would be TAP wide. Gary indicated he has re-thought this and no longer feels it would be feasible to and would like to keep the issues contained in Area 7. John indicated he would like to see TF-B take ownership of all Correspondence Audit issues.

Judi indicated if the group decides to keep the issues contained in TF- B, they could reach across TAP and ask for Correspondence Audit issues. Other panel members interested in joining the calls would be free to do so.

John asked for consensus among TF-B members in becoming the Correspondence Audit issues team. All were in agreement.

He then asked the other TF groups if they had any objections to taking on all other new issues that are assigned to Area 7. All were in agreement.

DECISION: The committee agreed with the recommendation to have Taskforce B work all issues related to Correspondence Audits while the other two groups handle all other issues.

ACTION: Sabby will present this idea of TF-B taking ownership of all Correspondence Audit issues to the JC for approval before moving forward.

ACTION: Lee will parcel the issues out for Area 7 Quality Review (QR) before sending to the JC-QR.

- **17276 – Correspondence Audit Training & Check Lists**
- **17380 – Correspondence Audit Document Requests**
- **17398 – Correspondence Audits**
- **17277 – response Time for Document Request**
- **17661 – Appeal Rights**
- **17691 – Examiner Accountability for Correspondence Audit**

The Taskforce will present their new issue review at the face to face meeting.

Review of Outreach

In the interest of time, this item was deferred for discussion during the face to face meeting.

FTF Preparations

Review of draft agenda – John is working with Judi and Janice in finalizing the agenda. Judi made the following suggestions;

- **Outreach** – 60 minutes is too long, considering all members have experience in conducting outreach; consider reducing to 20 minutes
- **Taskforce Reports** – Before lunch check in with TF groups to see if there will be referrals to submit; this will determine whether the full 45 minutes for reporting is in order



John will review the timing closely and make adjustments as needed. He informed the TF Leads to be mindful of timing and be flexible once we get there and see how things are flowing.

Area Committee Dinner will be Monday night at 6:30.

Success Stories

Gary appeared on the Regis & Kathy Lee show where he gave a nice one minute TAP Dance.

Member Comments/Other Business

- **TAP Strategic Plan** – John received some input and has enough of a list for the committee to review. He thanked everyone who took time to provide feedback.
- David Kahn gave some basic information about the facilities where the face to face meeting will be held. We will be on the 18th floor and will not need security badge access. David will check on wi-fi access. He reserved one extra conference room. Judi asked David to check to see if a 3rd room might be available.
- In light of the FTF meeting we will most likely cancel the June 16th Area meeting. The next call will be July 21, 2010.

Closing – Dorry closed the meeting.



**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
March 17, 2010**

Designated Federal Official

Dorothea (Dorry) Curran

Attendance

David Kahn
John Kim
Lee Battershell
Howard Levine
Patricia (Patti) O'Neill
Clifford Young
Ming (Minnie) Lau
Sabby Jonathan
Gary Iskowitz
Richard Coonradt
Richard (Rich) Waterman
Sandy Finestone
John Rodgers (JR)

Staff

Janice Spinks, TAP Analyst
Nina Pang, TAP Analyst
Kymberly Axtell, TAP Secretary

Absent

Judi Nicholas, TAP Program Manager

Opening/Welcome/Announcements

Dorry opened the meeting and John welcomed the members. Janice took roll and a quorum was met.

Approval of Meeting Minutes

The February meeting minutes were approved as submitted.

Joint Committee (JC) Report – John Kim/Sabby Jonathan

John provided the following information from the JC;

- Shawn stated the TAP Charter was approved and has been posted on TAPSpace; members are encouraged to review the document
- The JC Strategic Planning Taskforce is in place; Cheryl Morris is the chairperson; John Kim is a member of this team...they will begin meeting monthly and John will be soliciting input from the committee and will keep everyone informed on their progress
- Recruitment has begun and will run through the end of April...everyone should have received information regarding vacancies and information that can be used to assist with recruitment
- It was requested that everyone update their profile on TAPSpace by including a picture
- Sabby stated he continues to send monthly chair highlights and asked that everyone review the information, he is very happy with the JC members and stated they are working hard
- Sabby stated he has been pushing the Area Chairs to get issues in the pipeline



Taskforce Sub-committee Reports

Taskforce C – John Rodgers, Lead

In their last taskforce meeting, they approved two issues (5744 & 5673) for Area approval to elevate through the QR process to the JC. JR thanked John and Minnie for their assistance in getting these referrals prepared.

#5744-Erroneous CP2000's - John gave a brief synopsis of the issue and explained the same issue was addressed by the Issue Management Resolution System (IMRS). However, the taskforce was not satisfied with their conclusion. According to their findings, they declared it was a training issue and would recommend additional training for employees. The taskforce felt the problem was bigger than that and therefore chose to make a different recommendation.

Howard made a suggestion to the summary/conclusion of the referral. He suggested they specifically refer to what the correction is by stating, "*this programming correction when completed...*"

DECISION: The taskforce agreed to incorporate Howard's suggestion.

JR indicated Minnie had applied the Quality Review (QR) process (within the Taskforce) to the issue and it is now ready to forward to the Area QR.

DECISION: After review by the Area 7 QR team, Issue Referral 5744 can be sent to the JC – QR Team.

5673 Reporting State Refunds – JR indicated Minnie has reviewed this issue within the taskforce and it is ready for JC-QR if the Area approves elevation to the JC. JR provided an overview of the issue and the proposed solution/recommendation being made in the referral. The taskforce recognized this is a potential Forms & Pubs issue and will address referring it to that committee once the referral has gone through the normal process.

DECISION - The Committee agreed to move the referral forward.

5279 Retired on Disability & Can't E-file – JR has been working this issue. They are still reviewing the research received and will most likely recommend it be dropped. The research will be discussed in the taskforce and a decision will be made on how to handle this issue.

Taskforce A – Howard Levine, Lead

Howard provided an update on the following issues;

5162 – Procedures of Form TD F. 90-22.1 – They are going to keep this issue in the parking lot and review it in June to see if the IRS has come up with more guidance.

5806 – E-file Income Requirements - They are working this issue and plan to have something to present at the April meeting.

4680 1099 Misc. Procedures – They are still following up on the IRS's response to the referral that was elevated. The taskforce will have Subject Matter Experts (SME's) at their next meeting to discuss their concerns and will have a follow up report at the May or June committee meeting.

Taskforce B - Lee Battershell, Lead

Lee presented the following to the committee;

4922 Power of Attorney (POA) – This was the issue where a taxpayer complained that POA's were not being recorded when it was originally sent and ended up having to fax the information again. Lee



stated she has followed this issue and has found there is no longer a problem. Based on Lee's findings, the taskforce recommended the issue be dropped.

DECISION – The committee agreed with the recommendation to drop this issue.

Area QR Process – Lee recommended there be one Area QR review, after that review the referral(s) would be sent back to originator for a response. Lee will conduct one final review before sending to the JC QR Team.

Lee stated Minnie has been very helpful in this process.

Lee will send the issues to Janice to forward to MaryAnn for the JC-QR; Janice will copy Lee on the email.

Correspondence Audits Issues – Members were asked to provide Gary with any feedback they may have on this issue. This issue is growing and has been broken up into several issues. The taskforce is in the process of determining how best to present them; separate vs. combined.

Sabby has sent forward a new issue which Janice will include on the database.

Sabby stated Shawn has arranged an informal teleconference meeting with Nina Olson and he is going to address this issue with her at that time.

ACTION: Janice is in the process of securing a SME to attend their April or May meeting.

5601 SS Benefits for Minors-Taxability – Lee reported nothing has been received from Tax Forms and Publications.

Review of Outreach

Patti thanked Kymberly for the good job creating a new graph, which is more detailed. Patti noted that not very much outreach was done during the month. She encouraged everyone to remember to do the reports and send them to Kymberly at the end of the month. The goal is to have 100% participation in outreach.

Success Stories

John Kim had an article placed on the Military Officers Association of America (MOAA) website. The article describes what TAP is, invites people to participate in the TAP, and mentions the recruiting period. This was a very good way of getting nationwide exposure about the TAP.

Gary appeared on a local FOX affiliate where he discussed the TAP; he was able to mention the dates of recruitment on the air as well.

Lee met with Dave Jones, 9th District California Assemblymen; he is going to add the improveirs.gov link on his web page.

Member Comments/Other Business

No additional business was discussed.

Closing – Dorry officially closed the meeting.



**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
February 17, 2010**

Designated Federal Official

Dorthea (Dorry) Curran

Attendance

Lee Battershell
Richard Coonradt
Sandra (Sandy) Finestone
Gary Iskowitz
Sabby Jonathan
David Kahn
John Kim, Chair
Ming Ni (Minnie) Lau
Howard Levine
Patricia (Patti) O'Neill
John Rodgers (JR)
Richard (Rich) Waterman
Clifford (Cliff) Young

Staff

Judi Nicholas, TAP Manager
Janice Spinks, TAP Analyst
Nina Pang, TAP Analyst
Kymberly Axtell, TAP Secretary

Opening/Welcome/Announcements

Dorry opened the meeting and John welcomed the members. Kymberly took roll and a quorum was met.

Approval of December 2009 Annual Meeting Minutes

The meeting minutes were approved noting the following corrections;

- Correct the spelling of Minnie and Lee's name

Joint Committee (JC) Report – Sabby Jonathan

John deferred to Sabby, TAP Chair to provide updates in relation to the JC.

Sabby provided the following information;

- This year's TAP Annual Meeting is slated for the week of December 5th
- Sabby is working on a process to track database issues
- Staff is working on a strategic plan for TAP
- Recruitment will begin soon and Area 7 will have four vacancies to fill...members were encouraged to assist with recruitments efforts
- Sabby has asked Susan Gilbert (JC Analyst) to send out highlights of the JC meetings
- During last month's meeting, there were no issues to review...Sabby will be making an appeal to the Area Committees to work on elevating issues



- They are working on streamlining the Quality Review (QR) process and will keep everyone up to date on the outcome

Taskforce Sub-committee Reports

Taskforce B – Lee Battershell, Lead IRS Response on Elevated Issues

- **Issue 5225 1099-G Income Reporting** - Lee reported that Rich received a powerful letter in favor of the recommendation on this issue. As part of the response, the IRS has asked for input on the verbiage to be used in the documents. Rich is working with University Professors on providing verbiage to be incorporated on the documents.

DECISION: The Taskforce agreed with the closing code of "Closed, Proposal Accepted".

- **Issue 4639 Downloading F-1099** – Lee reported that the group reviewed the response and would like to go back to the IRS asking for an anticipated implementation date. Sabby has drafted a letter which he will send to the staff to be put on TAP letterhead. In light of this however, the group agreed to close the issue as "Closed Proposal Accepted".

Judi indicated she is leading a team related to tracking IRS responses. They will be requesting that part of the response include an anticipated implementation date. The goal is to prevent having to always go back to the IRS requesting an implementation date.

Other Issues

5656 – Combined Annual Wage Reporting and 5882 – IRS Return Envelopes – The group will review these issues at their March meeting.

5601 – SS Benefits for Minors-Taxability - Janice will follow up with the Tax Forms and Publications analyst on the status of this issue

5556 – Correspondence Audits - Howard point out that according to Publication 1 taxpayers can request an interview with an auditor but it is not being done consistently. Gary pointed out additional information that was incorporated in the referral which he found in Nina Olsen's Annual Report to Congress. Lee indicated the draft referral had been sent prior to the meeting for review. John suggested the referral be part of Area 7's new QR process.

Gary suggested that a few members visit or have a conference call with campus managers to discuss the process.

DECISION: This suggestion will be discussed further before a final decision is made.

5483 – Treasury Regulations Number 1.1.33 (a) -2) (c) (3) - A draft referral was prepared and it was suggested (and agreed) that this be part of the Area 7 QR process as well.

Taskforce C- John Rodgers (JR), Lead JR provided an update on the following issues;

- **5673 – Reporting State Refunds** - They are deferring this issue until March; more information is being gathered
- **5880 – Payment Posting-Advice Given** - This issue was originated by Charles Davidson and the group plans to send him a letter stating the outcome of their review...the letter will be sent via email



- **5279 – Retired on Disability Can’t E-file Returns** - JR has done some research on this issue and they will continue to pursue the matter further
- **5744 – Form K-1-Erroneous CP 2000 Notices** - This issue is being researched by the analyst and will be discussed at the March TF meeting

Taskforce A – Howard Levine, Lead

Howard provided an update on the following issues;

- They have two referrals ready for review/elevation; **5160 – E-Mail Addresses for Tax Examiners and 5558 – IRS Envelopes are Translucent...**John suggested (and it was agreed) that they all go through the Area 7 QR process
- **5881 – CP 2000 Notice Minimal Amount** - The group had agreed to drop this issue but the recommendation had not been approved by the committee.

DECISION: The committee agreed with the recommendation to drop this issue.

Area 7 Face to Face Meeting

Judi stated San Diego had the highest cost projections, followed by Cost Mesa and then Las Vegas. However, because the projections are so close, she will recommend San Diego. She will have Kymberly start looking for hotel locations. She has also been in communication with David Kahn regarding the use of his firm’s office to hold the meeting.

Before the call ended, David indicated his firm’s meeting space is available for the specified dates and has been tentatively reserved.

Review of Outreach – Sandy Finestone

There was no outreach information available for reporting. Patti will begin reporting on outreach activities at next month’s meeting.

Success Stories

Lee thanked Nina for her support and for providing all of the supplies she needed for her participation in the EITC event. Lee also stated that the local staff working at the event was very helpful and pleasant to work with.

Charles Davidson did a television interview, which will air in March.

John stated he was very impressed with all of the work Lee has been doing to support Area 7.

Area 7’s Quality Review (QR) Process

John stated the JC has requested that the Area Committees being doing more QR within the Area before issues are elevated for JC QR. John raised the following questions for the group to consider in deciding how to proceed.

- When would the Area 7 QR process begin...before the Taskforce meetings or after the Area meetings
- Who in the Area will be responsible for QR
- How much time will be allotted for the initial review

Following is the outcome of the aforementioned questions raised;

- The Taskforce groups will submit the JC Issue Referral Form to the Area with a recommendation to elevate



- Once the Area Committee agrees with the recommendation, the referral will be forwarded to the Area 7 QR Team, which will be led by Lee (assisted by JR)...other team members will be Patty (TF-A), Cliff (TF-B) and Minnie (TF-C)
- Once referrals are approved for elevation, the QR Lead will assign an issue to one of the QR Team members (from a different TF) for initial review; providing a five day turn around...the reviewer will then discuss/coordinate with a QR member from another TF; 3 additional workdays will be granted for further review
- If deemed necessary, a teleconference will be scheduled with the Lead of the originating TF and the Area 7 QR Team to discuss/resolve discrepancies...this group will determine if the referral needs to be addressed with the Area Committee
- Once the referral is perfected, the Area QR Leader will forward for JC Quality Review
- A QR checklist will be provided with each issue being reviewed

The referrals mentioned previously will all be put through this new process. Lee will assign them to the Area 7 QR Team and copy Janice.

Member Comments/Other Business

There was no other business to discuss. Dorry adjourned the meeting.