

2011 Meeting Minutes Area 1

- September 15, 2011
 - August 18, 2011
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-

Taxpayer Advocacy Panel Area 7 Committee Meeting Minutes September 15, 2011

Designated Federal Official

- Dorothea (Dorry) Curran

Attendance

- Barbara Baldwin
- Jeffrey Davine
- Aileen Fisher
- David Kahn
- John Kim
- Howard Levine
- Patricia (Patti) O'Neill, Chair
- Robert (Bob) Rible
- John (JR) Rodgers
- Clifford (Cliff) Young

Absent

- Lee Battershell, Vice-chair
- David Levine
- Santa Perez

Staff

- Janice Spinks, TAP Analyst
- Nina Pang, TAP Analyst
- Kymberly Hand, TAP Secretary

Opening/Welcome/Announcements

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

Members of the Public

There were no members of the public on the call.

Introduction of Linda Rivera

Linda Rivera was not able to be on the call. Janice explained that Linda is Seattle's acting manager. She is a senior analyst in Washington, DC and she was attending another meeting and could not be on the call but Linda should be on the October task force and Area 7 calls.

Approval of August Meeting Minutes

Janice noted there was one correction to the August minutes. The minutes should say the July minutes were approved instead of June.

Decision: The August minutes were approved, pending the one correction.

Joint Committee (JC) Business

John provided an update to the re-focus. After the Joint Committee (JC) rushed to provide a list of proposed buckets to the IRS, it has not been formally presented to the IRS. John explained that the process was above Shawn Collins' level. The JC was hoping to have the buckets and projects identified by mid-October, but it may be at the end of October at the earliest. They hope to have the buckets and projects identified before the Annual Meeting.

Task Force C Report – IRS Responses

Aileen presented the following issues with IRS responses:

- **#18802 (Revisions to LLC Pub)** – The IRS agreed with TAP's recommendation and they will revise the language to an active voice, but will not initiate a revision, but will make the change the next time they revise the publication.
Decision: Area 7 accepted the IRS response to #18802 by consensus.
- **#17315 (Incorrect Processing of Retirement Income from Schedule K-1 (Form 1065))** – This was rebutted by the task force. Originally, TAP asked for three changes, but the IRS did not agree with the recommendations. The task force rebutted and the IRS agreed with adding a checkbox. The task force believed adding a checkbox was fine.
Decision: Area 7 accepted the IRS response to #17315 by consensus.

- **#17382 (Retired on Disability – Zero Adjusted Gross Income/Zero Tax Liability – Unable to E-file Individual Income Tax Return)** – According to the IRS, this was fixed in PY 2008 and it was resolved prior to elevation. The task force tested the E-file system in 2010 with a zero AGI return and the return was rejected.
Decision: Area 7 decided to accept the IRS response to #17382 but if this issue comes up again, they may elevate the issue again. Dorry will research this issue.

Screening New Issues - October

Janice thought there were about 60 issues to be screened. Patti mentioned that in October and November, Area 7 will have task force meetings. They will screen and bucket the issues.

Action Item: Janice will send out calendar appointments for next month's task force meetings along with all the information needed to bucket the issues.

Discuss Outreach Opportunities

Patti discussed the importance of outreach and mentioned that outreach was down. She encouraged everyone to turn in any previous outreach which was not reported. This information is included in the TAP annual report. It was not too late to turn outreach into Kymberly.

Success Stories

JR shared his success story; the National Society of Accountants (NSA) held their annual convention in Anchorage with 180 in attendance. JR had lunch with the National Taxpayer Advocate (NTA) Nina Olson and promoted TAP. The NTA received an NSA award and mentioned TAP in her speech to the convention.

Member Comments/Other Business

JR mentioned that he reviewed some Audit Technique Guides (ATG) for the Small Business Self Employed (SBSE) function.

Closing

Dorry thanked the members for their time and closed the meeting.

**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
August 18, 2011**

Designated Federal Official

- Dorothea (Dorry) Curran

Attendance

- Barbara Baldwin
- Aileen Fisher
- John Kim
- Patricia (Patti) O'Neill, Chair
- Robert (Bob) Rible
- Clifford (Cliff) Young

Absent

- Lee Battershell, Vice-chair
- Jeffrey Davine
- David Kahn
- David Levine
- Howard Levine
- Santa Perez
- John (JR) Rodgers

Staff

- Michael Shuler, Acting TAP Program Manager
- Nina Pang, TAP Analyst
- Kimberly Hand, TAP Secretary

Guests (in part)

- Tom Walker, TAP Chair
- Shawn Collins, TAP Director
- Judi Nicholas, AWSS Program Manager & Former TAP Program Manager

Opening/Welcome/Announcements

Dorry opened the meeting and Patti welcomed the members. Judi and Patti announced that Lee, Jeff, Howard, Santa and JR would not be on the call. Kimberly took roll and quorum was not met.

Approval of July Meeting Minutes

Because the committee did not have quorum, the meeting minutes could not be approved. Judi suggested that it could be recorded in the meeting minutes that there were no objections to the July minutes based on the TAPSpace solicitation and consider them approved with the pending changes which were incorporated and posted as a pre-read item.

Decision: The July minutes were considered approved, based on the above reason.

Introduction of Michael Shuler

Judi introduced Michael Shuler who is a Group Manager in the Seattle Taxpayer Advocate Service (TAS). He is the acting TAP Program Manager but due to unexpected circumstances Michael will be returning to TAS and Linda Rivera who is a TAP Senior Analyst will be the new acting TAP Program Manager.

Joint Committee Business/TAP Refocus

Tom informed the Committee what the Joint Committee (JC) worked on during their face-to-face meeting in Seattle. The JC discussed two primary items, the restructure of TAP and how TAP would conduct business and the second item was the size of TAP.

Due to budget constraints, Nina Olson, the National Taxpayer Advocate, cut the size of the TAP membership from 102 to 74. The 74 was based on the number of Local Taxpayer Advocates (LTAs) so each panel member will have a one-on-one relationship with an LTA with the hopes of that this will foster the relationship and lead to some joint outreaches and more communications. Tom went on to explain if a state only had one LTA, the panel member could be from anywhere in the state, but if a state had more than one LTA such as California, the members would be from the same area as the area represented by the LTA. No existing TAP member will be taken off the panel, the downsizing will happen through natural attrition as the members rotate off. The first year TAP will go from 102 to 84 and the following year from 84 to 74.

TAP will move to a project committee approach. TAP will abolish the area committee structure by the end of 2011 and handle all the processing through the project committee. Members will still be able to choose which project committee they want to work on in the same manner as the past, based on their top three choices and TAP staff will do the best to accommodate each member.

TAP will have a screening committee which will evaluate all new incoming issues and provide the list with their recommendations for approval at the JC monthly meeting. Each project committee will identify a member who will be part of the screening committee at the annual face-to-face meeting. The screening committee will elect a chair who will be part of the JC.

Each project committee will nominate an outreach coordinator who possibly may be the committee vice-chair but not a requirement and that person will be in charge of outreach for the committee. This person will coordinate with the TAP vice-chair, who will be in charge of overall outreach for TAP. TAP will provide more outreach training to members at the annual meeting.

Mentors will no longer be assigned geographically but by membership in the project committee. The JC did not discuss the mentor program, so Tom will update everyone after it has been worked out.

The Quality Review (QR) Committee and the Communications Committee will be ad hoc committees.

In Seattle, the JC screened over 200 issues, put them in their perspective buckets and prioritized the buckets. The determined six buckets are:

1. Toll-free telephone
2. Third party return check box
3. Tax forms and publications
4. Notices
5. Return processing
6. E-file

Shawn forwarded this purposed list to the IRS and it is anticipated the IRS will send TAP their list of purposed projects and together, the two groups will work the merge and come up with a final list of projects which TAP will address the first eight projects beginning at TAP's annual meeting and they will go from there.

Tom encouraged anyone who had any questions or concerns to email them to Patti, John and/or himself. They will keep everyone updated as the refocus continues.

Screening New Issues

The JC screened all the new issues on the database while in Seattle. Over the next couple of months, TAP will use the existing Area Committees to screen any new issues. Patti recommended the members put the meeting dates back on their calendars for September and October.

Discuss Outreach

Patti discussed the importance of outreach and mentioned that outreach was down. She encouraged everyone to turn in any previous outreach which was not reported. It was not too late to turn outreach into Kymberly.

Success Stories

Members shared their previous outreach experiences. Members also discussed their experiences and observations at the tax forums and the confusion between TAP and TAS. Dorry suggested for the future, TAP may want to conduct outreach in the TAS case resolution room and practitioners could learn the difference between TAP and TAS.



Member Comments/Other Business

No comments

Closing

Dorry thanked the members for their time and closed the meeting.

**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
July 21, 2011**

Designated Federal Official

- Dorthea (Dorry) Curran

Attendance

- Jeffery Davine
- Aileen Fisher
- John Kim
- David Levine
- Howard Levine
- Patricia (Patti) O'Neill, Chair
- Robert Rible
- John Rodgers
- Clifford Young
- David Kahn

Absent

- Barbara Baldwin
- Santa Perez
- Lee Battershell, Vice-Chair

Staff

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

Opening/Welcome/Announcements

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

Approval of June Meeting Minutes

The meeting minutes were approved as submitted

Joint Committee (JC) Report

Information will be shared pending the outcome of the JC face to face meeting scheduled during the week of July 25.

Screening New Issues

There are about 51 new issues on the system for Area 7. The plan is to go back to subcommittee meetings dividing issues and screen them accordingly. Members were advised to hold the regular meeting times and Janice will inform them whether or not a meeting will take place.

TAP Refocus

A TAP member survey was completed by one of the Chairs to get a sense of how members are feeling about the refocus of the TAP. Anyone wishing to submit feedback was asked to send to Judi or Patti by July 25th Howard noted he submitted information via his Project Committee.

Review of Outreach

Members were reminded to report any and all outreach information; it was reiterated that it is never too late to turn information in to Kymberly.

Success Stories

There were no reports given.

Member Comments/Other Business

Judi confirmed for Cliff that issues related to trusts are outside of the TAP overview.

John inquired about the status of recruiting. Judi noted the list has been shared with Nina and they hope to have it back from her within the next two weeks.

Aileen noted by-laws are being created for TAP in accordance with the TITGA report; they are being done by the Internal Subcommittee of the Communications Committee

David Levine noted that he is a registered parliamentarian and would be willing to assist in the process if needed; Dorry indicated she would pass that along to the committee.

Two issues were left off subsequent agendas for consensus to close; 16841 – Fast Track Settlements & 17380 – Correspondence Audits Creating Inconvenience

Decision: Consensus was reached to close the issues.

Closing

Dorry thanked the members for their time and closed the meeting.

**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
June 16, 2011**

Designated Federal Official

- Judi Nicholas, acting DFO

Attendance

- Barbara Baldwin
- Lee Battershell, Vice-Chair
- Jeffery Davine
- Aileen Fisher
- David Kahn
- John Kim
- David Levine
- Howard Levine
- Patricia (Patti) O'Neill, Chair
- Robert (Bob) Rible
- John (JR) Rodgers
- Clifford (Cliff) Young

Staff

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

Absent

- Santa Perez

Opening/Welcome/Announcements

Dorthea (Dorry) Curran was not on the call, Judi served as the DFO for the meeting and opened the meeting; Patti welcomed the members. Nina took roll and a quorum was met.

Approval of May Meeting Minutes

Nina noted that Robert Rible's name needed to be added as being absent.

Joint Committee Report

Patti noted that the Joint Committee (JC) is working on getting all open issues pushed through and closed so they can devote time to the refocus of the TAP during their July face-to-face (FTF) meeting.

John asked the members to send feedback to him about the new TAP so it can be discussed during the FTF.

Taskforce Sub-committee Reports

Taskforce C – Nothing to report this month

Taskforce A – Robert Rible:

20080 Issues Referral – VITA Training Materials Should Be Simplified – There was no objection regarding the referral...it will be sent to the Area Quality Review (QR) and then to JC QR

John noted that the VITA committee is always looking for volunteers to work on the training materials; you do not need to be part of the VITA Committee. If anyone is interested, please contact the VITA Chair.

IRS Responses

- **17411 – Tax Instructions Have Worksheets That Are Difficult for the Elderly to Read Because of the Shading** – IRS agreed with the recommendation
- **17381 – Free Electronically Filed Tax Returns** – IRS rejected this recommendation – the subcommittee agreed to close the issue
- **18158 – Multiple Notices Are Sent For the Same Issue** – IRS rejected the recommendation – the subcommittee agreed to close the issue
- **19116 – Include Needed Form(s) with Initial CP 2000 Notice** – IRS rejected the recommendation – the subcommittee agreed to close the issue

Decision: The committee agreed with the IRS and the subcommittee's decisions

Taskforce B – David Kahn

IRS Responses

- **17277 – Correlation of Taxpayer Correspondence** – Recommendation under consideration by the IRS, subcommittee will accept the response
- **17398 – Communications in Correspondence Exams** - IRS rejected the recommendation – subcommittee agreed to close the issue
- **17276 – Erroneous Correspondence Exam Letters** - IRS rejected the recommendation – subcommittee agreed to close the issue
- **17691 – Examiner Accountability for Correspondence Exams** - IRS rejected the recommendation – subcommittee agreed to close the issue
- **17245 – Correspondence Exams Scheduling Hearing Dates** - IRS rejected the recommendation – subcommittee agreed to close the issue

Decision: The committee agreed with the subcommittee's decision to accept the IRS' response. It was also reported that portions of the last four issues listed above, may be folded into the SBSE project.

Review of Outreach – Lee Battershell

It was noted that outreach took a decline. Lee asked for suggestions to increase outreach; no suggestions were offered.

Jeff asked if there was a one page document available that describes TAP.

It was noted that there is a 3-fold “Speak-Up” brochure and there’s the outreach toolkit on TAPSpace under “TAP Talking Points”

Action: TAP staff will send Jeff an email where to find the toolkit

Lee noted that she attended the congressional seminar with Dorry.

Patti added that if anyone has not sent in their outreach to Kymberly, it is not too late.

Judi reiterated that the whole refocus of TAP will rely heavily on outreach and the grassroots issues which members bring in. The reporting of outreach will be an important element as well.

It was asked if there was a chance of putting a notice in national CPA or Enrolled Agent (EA) publications/newsletters etc....Judi noted it is on the radar screen to discuss this idea.

Success Stories

No other stories reported

Member Comments/Other Business

David asked about assisting at the National Tax Forums. Judi noted that she had sent out a request for volunteers to staff a table at the tax forum. This year Area 6 and 7 will be participating in the San Jose and Las Vegas Tax Forums. Judi added that she generally sends an email soliciting volunteers around May; members were asked to look for the solicitation and respond accordingly.

Closing

Judi thanked everyone for their participation and closed the meeting.

**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
May 19, 2011**

Designated Federal Official

- Dorthea (Dorry) Curran

Attendance

- Lee Battershell, Vice-chair (in part)
- Jeffrey Davine
- Aileen Fisher
- David Kahn
- John Kim
- Santa Perez
- John (JR) Rodgers

Staff

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

Absent

- Barbara Baldwin
- Gary Iskovitz
- David Levine
- Howard Levine
- Patricia (Patti) O'Neill, Chair
- Clifford (Cliff) Young
- Robert Rible

Opening/Welcome/Announcements

Dorry opened the meeting. Janice announced Robert Rible, Patti O'Neill, Howard Levine and Clifford Young will not be on the call and John Kim will be late. Roll was taken through-out the beginning of the meeting, at first a quorum was not met until John Kim joined in.

It was noted that Gary Iskovitz will be leaving the TAP effective May 24, 2011. He has been appointed to another board which will require a great deal of his time and would take him away from devoting the required time to the TAP.

Joint Committee (JC) Report – John Kim

The JC is trying to clear all outstanding issues by June. Their goal is to concentrate on TAP's reorganization during their July meeting.

John asked if anyone had any ideas regarding TAP's reorganization, please send them to him. It is still early, but John has received some comments and/or concerns. As the JC moves closer to making decisions about the reorganization, they would like to have as much member input as possible.

Approval of April Meeting Minutes

No corrections were noted to the meeting minutes; they were approved as submitted.

Area 7 Future Meetings – Lee Battershell

Patti and Lee met with Judi, Janice and Dorry yesterday. They discussed the potential criteria for future Area 7 meetings. The screening criteria for new issues will be grouped into systemic problems, but will not include legislative, individual problems and issues which do not include Small Business/Self Employed (SBSE) and Wage and Investment (W&I). During the meeting, it was suggested that each month the taskforces rotate and take responsibility for screening new issues and one or two members of the taskforce would be responsible for reporting out at each Area meeting. The taskforce meeting dates would remain standing and they would cancel the meeting if it was not needed. Judi also added that preliminary research would be done so similar issues could be put in like categories. During the screening, a recommendation to the Area 7 Committee would be made as to which issues would be kept for the JC buckets and which would be dropped.

Outreach was also discussed. The thought is that one or two members would be assigned to speak each month about their outreach accomplishments and issues which were identified; additional ideas could be shared at this time.

Decision: Consensus was reached, the taskforces would take responsibility for screening new issues each month, and members would be assigned to report on their outreach accomplishments.

Action Item: An email will be sent to the absent members explaining future Area 7 meetings in detail.

Quorum No Longer Reached

At this time, Lee dropped off the call due to phone problems and the committee no longer had quorum, as such no decisions could be made on the remaining agenda items. The following issues were on the agenda with recommendations;

#20080 – VITA Training Materials Should Be Simplified,

#17277 – Correlation of Taxpayer Correspondence,

#17398 – Communications in CE,

#17276 Erroneous CE Letters,

#17691 – Examiner Accountability

#17245 – Correspondence Audits – Scheduling Hearings)

All of these issues will be carried over to the June meeting agenda.



Closing

Dorry officially closed the meeting.

**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
April 21, 2011**

Designated Federal Official

- Dorthea (Dorry) Curran

Attendance

- Barbara Baldwin
- Jeffrey Davine
- Aileen Fisher
- David Kahn
- John Kim
- Howard Levine
- Patricia (Patti) O'Neill, Chair
- Santa Perez
- Robert Rible
- John (JR) Rodgers

Staff

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

Absent

- Lee Battershell
- Gary Iskowitz
- David Levine
- Clifford Young

Guests

- Thomas (Tom) Walker, TAP Chair

Opening/Welcome/Announcements

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

Approval of March Meeting Minutes

No corrections were noted to the meeting minutes; they were approved as submitted.

Joint Committee (JC) Report – Patti O'Neill

The JC met last month and Area 7 had three issues presented. Taskforce C's issue was elevated. The other two issues had corrections which were completed and submitted to Janice. There was also discussion about last year's annual meeting and what the next meeting will be like. There was also discussion on the TAP restructure.

TAP Restructure – Tom Walker

Tom Walker provided his perspective on the proposed restructure of TAP and answered any questions the committee had. He provided the background on the restructure and stated that all concerns and thoughts needed to be heard so that all things could be addressed. He explained that outreach would become a major part of the area responsibility. All the issues will go into a bucket. The Joint Committee will watch the buckets and identify what the issue priorities are. He said the Joint Committee would be discussing how the restructure will look at their upcoming meeting to better develop TAP.

Following is a summary of Tom's view in how things will look going forward.

- Issues will continue to come in as normal (by whatever manner)
- They will be placed on the database
- All New Issues will then be screened by the Area Committees as normal (i.e. legislative etc.)
- If the issue is within TAP's purview, they will be placed in the Parking Lot
- In the meantime, the Joint Committee and the managers will work together to define the "buckets"...it is not yet determined how many there will be but the issues will be divided to show all related issues; noting there may be some overlaps and an "other" bucket
- The JC will review the buckets to see how many issues are in each bucket
- During the monthly JC meetings, they will be watching for trends
- During the JC FTF meeting, the goal is to come away with a priority list of bucketed issues to form projects to work on...this list will then be presented to the IRS
- The IRS will in turn come to the TAP with a listing of projects to work...the TAP & IRS will work together to prioritize projects to be worked
- Members could potentially be assigned to work 2-4 projects (depending on the length of the project)
- As in the past, each member will be asked which project they would like to work on...
- A suggestion was made by Area 4 that a project be placed in each area
- Going forward, the primary goal of the Area Committees will be; outreach, screening new issues and be assigned a project(s)...and being fully engaged in all facets

Patti encouraged everyone to keep an open mind about the pending changes and to email her, Tom or the staff if there are any follow up questions.

Tom also reiterated that any member who had questions, comments or suggestions to please contact Patti O'Neill, John Kim, the TAP staff or himself so their concerns, questions or comments could be heard and discussed.

Taskforce Sub-committee Reports

Taskforce C – Aileen Fisher

- **18802 – LLC Publication Revision Needed** – This is back from the JC Quality Review (QR). The taskforce will make the suggested changes and re-submit the referral.
- **17382 – Retired Individuals Not Allowed to E-File** – JR updated the committee on this issue. He tested the e-file system, using his mother as the test subject and the system still would not accept a zero income/AGI return. JR submitted his referral to Area 7's QR and it is ready to be elevated to the JC QR.
Decision: Area 7 agreed to submit this referral to the JC QR.
- **18845 – Wash Sale Rules** – The taskforce recommended this issue be dropped at the last meeting, but the Area recommended the taskforce review the publication before dropping it. Janice's notes showed this issue was closed and the publication was clear.

Taskforce A – Robert Rible

- **17381 – E-Filing Should Not Be Limited Based on Income Amounts** – This referral was re-written and forwarded to Janice for elevation
- **18158 – Combine Multiple Notices into One Mailing** – This referral was re-written and forwarded to Janice for elevation
- **20080 – VITA – Training Material** – This relates to simplifying VITA training. The taskforce is still working on this issue; the referral should be finalized next month

Taskforce B – David Kahn

- **17661 – Correspondence Exam Appeal Rights** – The referral dealt with amending Letter 525. The IRS did not agree with their recommendation and the taskforce provided a rebuttal. Per the response to the rebuttal, the IRS will take TAP's recommendation under consideration with a follow-up date of 03/15/2012. Judi added that the status of this issue would be "closed under consideration" on the SAMS database and TAP would follow-up if the Area agreed.
Decision: Consensus was reached to close this issue as, "under consideration" and include the follow-up date.
- **17384 – E-filing Name Match Process** – The taskforce recommended the IRS tell the taxpayer what name was used on business e-filed returns so it would match on their database. This proposal was accepted by the IRS. The committee discussed this issue and if there are more similar issues, they would like to follow-up with the IRS and obtain information as to what the current reject rate is.

Howard inquired about issue **17411 (Form 1040A Grey Shaded Portions with Black Ink)**. Judi and Janice informed Howard that Russ Pool, the database analyst tracks all the issues which are elevated to the IRS. Russ will need to follow-up on this issue.

Action Item: Janice will notify Russ to follow-up on issue 17411. This will also be added to the May agenda.

Review of Outreach

Lee was not present to discuss outreach. Patti reiterated that based on Tom Walker's conversation with the Area, outreach will become more important to the Area Committee. She suggested the Area think of more ways to conduct outreach and informing others, such as in newsletters and any professional organizations members may belong to. Patti mentioned Dorry had sent an email announcing a congressional meeting in the Los Angeles area in May.

Success Stories

- Aileen wrote letters to U.S Senators and Congressional Representatives; she received a call from a staff representative who will be sending out a letter to all certified public accountants informing them of TAP with her contact information, 300 – 400 letters will go out each month.
- Santa participated in a People First Conference. About 200 people came by the booth she staffed. Santa also attended the Governor's Council on Disabilities meeting where she gave everyone a pamphlet about the TAP
- Jeffrey shared that his firm sent out information to various area publications on his behalf, informing them about the TAP

Judi added that outreach was definitely on the staff's radar screen; they will be looking at how to address it, what outreach will look like going forward, how the staff will assist the members, how do they go beyond traditional outreach, such as meetings in person, how do they utilize technology? This would also include "closing the deal". It is one thing to make presentations, but members also need to bring back issues for the buckets. She thought this process needed to be addressed and could be incorporated into a workshop for the new and returning members.

- Howard shared that when he speaks to groups, if they have something on their mind, he asks them to write it down.

Member Comments/Other Business

There were no other comments.

Closing

Dorry officially closed the meeting.

**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
March 17, 2011**

Designated Federal Official

- Dorthea (Dorry) Curran

Attendance

- Barbara Baldwin
- Lee Battershell, Vice-Chair
- Jeffrey Davine
- Aileen Fisher
- Gary Iskowitz
- David Kahn
- John Kim
- David Levine
- Howard Levine
- Patricia (Patti) O'Neill, Chair
- Robert Rible
- Clifford Young

Staff

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

Absent

- Santa Perez
- John Rodgers

Opening/Welcome/Announcements

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

Patti reiterated that the area face to face meetings will not take place in accordance to what was conveyed in an email from TAP Chair, Tom Walker.

It was asked why the decision was made to cancel area meetings instead of project committee meetings. Judi indicated it stems from the fact that with the project committees the IRS is asking us to provide input on particular projects. John indicated he was part of

the conversation and noted there will be more information forthcoming about Nina Olson's thought process and other items of interest affecting the TAP.

Approval of February Meeting Minutes

No corrections were noted to the meeting minutes; they were approved as submitted.

Joint Committee (JC) Report – Patti O'Neill

The JC agreed to start another taskforce to work on toll-free issues. This taskforce will operate much like the one that was formed to address Correspondence Exam issues. John Kim will represent Area 7.

Taskforce Sub-committee Reports

Taskforce C – Aileen Fisher – The following issues were presented with the recommendation that they be dropped;

- **17069 - BSC Payment Vouchers** – The taskforce agreed this issue does not carry enough weight to be pursued
- **18560 – E-File-Potential for Fraud** – The taskforce agreed this issue is beyond the TAP's scope; they wanted input from all of the area members...Judi indicated this was in TAP's purview...provided there is contact information, it was suggested that the individual be referred to criminal investigation and/or inspector general
- **18765 – Schedule D** – The taskforce recommended dropping this issue; the IRS is revising the form
- **18845 – Wash Sale Rules** – The taskforce recommended the issue be dropped; the submitter did not provide enough information to correctly ascertain what the issue is. After discussion about the issue description, the recommendation was that the taskforce look at the publication and revisit the issue before dropping it.
Decision: The taskforce agreed with the committee, they will review the publication.
- **19002 – W9 Instructions** – The taskforce recommended dropping this issue because the problem has been taken care of
- **20079 – Website-Need Index** – The taskforce recommended dropping this issue; they cannot validate the complaint

Decision: With the exception of issue 18845, consensus was reached to drop the aforementioned issues; the taskforce will review the publication related to wash sale rules

Taskforce A – Robert Rible

- **17247 – Timeframe for Exam Letters** - IRS Response received to the rebuttal, they rejected the recommendation. The taskforce agreed to accept the response and recommended the issue be closed as such
Decision: Area 7 agreed to close the issue as proposal rejected by the IRS
- **19849 – E-File Qualifications** – The taskforce recommended dropping this issue; this is not a pressing systemic issue

Decision: Consensus was reached to drop the issue.

- **20083 – Forms W2** – The taskforce recommended dropping this issue; this is not a systemic issue; all agreed the IRS still needs the information in order to process a return

Decision: Consensus was reached to drop the issue

Taskforce B – David Kahn

- **19426 – Package 1096** – The taskforce recommended dropping this issue; the IRS is aware of the problem and it is being addressed through IMRS

Decision: Consensus was reached to drop this issue.

- **19877 - Education-Wants to Write for TAPSpace** - The taskforce recommended referring this issue to the Communication Project Committee

Decision: Consensus was reached to refer to the Communication Project Committee

- **19878 – Communication –Information Needed on Registered Domestic Partners** – The taskforce recommended dropping this issue; members deemed this to be a legal matter. They will send a closing letter referring the taxpayer to Publication 421

Decision: Consensus was reached to drop this issue

- **19933 - Toll-Free – Can't Reach a Live Person** – The taskforce recommended this issue be referred to the toll free project

Decision: Consensus was reached; issue will be referred to the toll-free project taskforce

- **19999 – TFP – Add a Line for Misc. Income on Form 1040A** – The taskforce recommended the issue be dropped; they agreed the form should remain as simplified as possible

Decision: Consensus was reached to drop the issue

Patti informed the committee that the issue coffer has been depleted and it is the panel's responsibility to solicit new issues.

Patti indicated she has been receiving copies of the National Taxpayer Advocate's Bulldog Edition (newsletter) and noted that TAP has been getting very good publicity.

Review of Outreach

Lee indicated the number of outreach events has gone down considerably. The committee offered suggestions on how to get outreach information reported timely.

- Howard keeps a spread sheet at his desk and tracks events as they occur.

Success Stories

- Cliff has been working on getting an interview to discuss TAP and the recruitment period
- John reported his article has generated many personal tax issues in which he has referred the taxpayer to TAS.

- Lee was interviewed by the Sacramento Bee where she discussed the application process and her work with correspondence exams. She also shared how her TAP experience has been and a copy of the TAP Annual Report with the reporter.
- Aileen wrote letters to Congress representatives requesting a link to TAP be placed on their website. She has visited AARP sites and introduced herself and continues to leave TAP brochures at the local libraries.
- Jeff is part of a group where he routinely talks about TAP and there are a number of accountants who share the information with their clientele

Member Comments/Other Business

Judi asked the members to be mindful of the recruiting period and the areas to be filled while they are conducting outreach.

Closing

Dorry officially closed the meeting.

**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
February 17, 2011**

Designated Federal Official

- Dorthea (Dorry) Curran

Attendance

- Jeffery Davine
- Barbara Baldwin
- Aileen Fisher
- David Kahn
- David Levine
- Howard Levine
- Patricia (Patti) O'Neill, Chair
- Santa Perez
- Robert (Bob) Rible
- John Rodgers (JR)
- Clifford Young

Staff

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

Absent

- Lee Battershell, Vice-Chair
- Gary Iskowitz
- John Kim

Opening/Welcome/Announcements

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

Approval of January Meeting Minutes

The meeting minutes were approved. Barbara noted that a couple people were listed as being present and absent; Gary and Lee were both absent. Janice indicated she will make the correction. She also indicated the feedback received from Aileen was incorporated.

Decision: The minutes were approved noting the aforementioned corrections.

Joint Committee Report- Patti O'Neill

Patti provided the following information in relation to the first Joint Committee meeting that was held in January;

- There were quite a few issues approved for elevation to the IRS
- There was a focus group put together to make sure the IRS knows what the taxpayer expects in certain circumstances; Lee, Barbara and Patti participated in the sessions

Dorry was asked to share information related to Congressional Affairs Program (CAP) conference she attended in Washington DC along with other Local Taxpayer Advocates (LTA's) and the National Taxpayer Advocate (NTA). During the conference the LTA's had the opportunity to meet with congressional staff to discuss some of the NTA's most serious problems and other issues affecting taxpayers.

Dorry shared the following items that appeared to be of interest to the congressional aides and representatives;

- Mail Processing Issue, which was one of the most serious problems the report to congress
- Collection Policy; issue of collection alternatives when someone is facing hardship situations where a levy is in place
- Innocent Spouse issues
- Correspondence Audit issues...she spent about 45 minutes discussing this issue with a Congresswomen who agreed there is lack of accountability in this process

Taskforce Sub-committee Reports

- **Taskforce B** – Lead, David Kahn

David presented the following issues which were discussed by the taskforce;

IRS Response - Issue 18157 – Private Letter Rulings

The recommendation submitted by the taskforce was, *“Provide the taxpayer better and more timely feedback during the processing of private letter ruling requests.”*

The IRS responded by rejecting the recommendation, noting the following;

“The consensus of the Counsel offices that issue letter rulings was that periodic status reports to the requestor would represent a significant drain on scarce resources. If such a requirement were added to Rev Proc 2011-1, the likely effect would be to delay the issuance of rulings unless additional staff hours could be devoted to rulings.”

Recommendation: The taskforce discussed the response and agreed it is reasonable; they recommended accepting the IRS's response

Decision: The committee agreed with the taskforce's decision

Issue Recommendations – David indicated the taskforce had several issues related to correspondence exams which the group decided to drop pending review by the SBSE Correspondence Exam Project Committees. The taskforce members agreed the concerns expressed in each of the issues have either been handled or will be addressed through the project committees.

The issues they recommended be dropped are as follows;

17698 – IRS Appeals Process

18810 – Correspondence Audits – Repetitive Audits

18811 – Unagreed Audits – No Manager Involvement

18812 – Correspondence Misleading

Additionally, the taskforce reviewed the following new issues and recommended they be dropped as well;

19028 – Preparer Registration - This issue was discussed during the Annual Meeting; it was noted that the issue has since been rectified by the IRS.

19532 – ATM Removal – The taskforce members agreed this issue is legislative.

19574 – Communication – Clarity - The taskforce members agreed this issue is out of TAP's scope and legislative

Decision: The committee agreed with the taskforce's recommendation to drop the aforementioned issues.

- **Taskforce C – Aileen Fisher, Lead**

Aileen presented the following issue referral for approval by the committee;

18802 - LLC Publication Revisions Needed – Jeff provided an overview of the issue recommendation, which deals with changes to IRS Publication 3402 *Taxation of Limited Liability Companies*

Decision: The committee approved the referral for elevation.

- The following issues were presented with a recommendation that they be dropped.

18411 – Withholding – IRS Change Request – JR consulted a Revenue Officer regarding this issue and was advised they do not have authority to mandate that a taxpayer's withholding be changed. The taskforce members agreed this was not a valid issue for TAP to address.

19632 – FTD E-file Procedures – The taskforce members agreed this is not a valid issue and it is not prudent for TAP to ask IRS to change the payroll deposit process.

19424 – Mandatory E-file of Federal Tax Deposits – The taskforce members agreed this is a mandate by law and therefore is not something the TAP can address.

Decision: The committee agreed with the taskforce's recommendation to drop the aforementioned issues.

- **Taskforce A – Lead, Bob Rible**

Bob presented the following issues which were discussed by the taskforce, which they recommended be dropped;

19533 – Reporting Stock Options – The taskforce felt this was an issue between the taxpayer and the brokerage firm; not an IRS concern

19659 – Limit Scope of What Can Be Covered – The taskforce does not believe this is a systemic issue.

17974 – Keeping Taxpayers Informed – The taskforce recommended this issue be dropped recognizing Area 2 has a similar issue that is being worked.

Decision: The committee agreed with the taskforce’s recommendation to drop the aforementioned issues.

Issue Referrals – The following issue referrals were presented for approval to elevate;

18158 – Multiple Notices

- Aileen suggested an edit under benefits and barriers to indicate the changes are specific to automated procedures

Decision: The referral was approved for elevation pending the suggested changes to the benefits and barriers section

19116 – Taxpayer Responses-Discontinue Form Requests

Decision: The referral was approved for elevation

Face to Face Meeting Update – Judi Nicholas

Judi indicated the TAP does not have approval for any travel locations because of the continuing resolution. However, as it now stands, it appears Los Angeles will be the likely location for the meeting.

Review of Outreach – Patti O’Neill

Patti noted there was a drop in the number of people reporting outreach activities. She reminded everyone to ensure information is sent to Kymberly as requested.

Patti noted that even with only 9 members reporting, 40 outreach events for the month was pretty good.

A question was raised by JR as to whether or not any confirmations were made with congressional offices where letters were sent asking them to place a link to TAP on their website?

Judi noted that one congressional person did put the link to the TAP on their website.

Success Stories

Aileen indicated she attended the EITC Awareness Day and had the opportunity to meet with a Local Taxpayer Advocate, which was a very good experience. She also had the opportunity to see how Taxpayer Assistance Centers operate. Unfortunately she did not get any issues to document.

John Kim had a very nice article in a local newspaper where he promoted the TAP. The article has been placed on TAPSpace.

The New TAPSpace

Members were asked to provide feedback on the new systems; following are comments that were made

- JR noted “not too shabby”; he likes the new system and so far has not experienced any problems
- Judi indicated some of the staff has an old version of Internet Explorer, which precludes being able to upload/post documents and – upgrades to Internet Explorer 8 are gradually taking place
- Judi noted a few people have not updated their profiles with the committees they are on...she reminded everyone that unless this is done they will not receive notifications about meetings etc.
- If there are things that don't work please notify staff – we have already raised two issues....the subject line information and accessing documents via the link that is sent by staff
- Howard noted he would like to see a list rather than icons
- Howard noted there are too many email notifications being sent – Judi asked Howard to send examples to staff
- When downloading documents there's a computer/numeric code rather than the actual file name
- All agreed the system is a significant improvement

Member Comments/Other Business

Jeff presented the following issue for consideration

- He recently filed an Offer in Compromise (OIC) for a client and received a letter written by a particular individual. The letter gives telephone number to call the person but when you call it is routed to a general line; apparently the only way to contact the person is to send another letter...he feels this is an inefficient way to conduct business. He suggests a fax number or extension that actually works be provided

Judi noted this is a systemic issue, suggested he write up the issue, and send it to Janice for input and it can be assigned to his taskforce to work. It was suggested that he include that they provide the best time to call individuals.



Cliff noted that he recalls this issue was being addressed and that the IRS agreed to drop the name of individuals on these types of notices. Judi noted staff would research that as part of the issue.

Dorry noted that this issue was addressed at the CAP conference and the IRS is doing a pilot to improve the OIC process.

Closing

Dorry officially closed the meeting and thanked everyone for their participation.

**Taxpayer Advocacy Panel
Area 7 Committee
Meeting Minutes
January 19, 2011**

Designated Federal Official

- Dorothea (Dorry) Curran

Attendance

- Jeffery Davine
- Aileen Fisher
- David Kahn
- John Kim
- David Levine
- Howard Levine
- Patricia (Patti) O'Neill, Chair
- Santa Perez
- Robert (Bob) Rible
- Clifford Young

Absent

- Barbara Baldwin
- Lee Battershell, Vice Chair
- John Rodgers
- Gary Iskowitz

Staff

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

Opening/Welcome/Announcements

Dorry opened the meeting, Kimberly took role, and the quorum was met. Patti welcomed the members to the meeting.

Approval of December 2010 Annual Meeting Minutes

John noted one correction needed on page 5 under the Open Forum Session; taskforce members to assist with area quality review should read as John Rodgers for Taskforce C and Lee Battershell for Taskforce B. There were no other changes noted.

Decision: The meeting minutes were approved noting the aforementioned change.

Joint Committee (JC) Report – Patti O'Neill

Patti indicated the JC will have its first meeting January 25th. There was no other JC business to present.

Taskforce Reports

Taskforce A - Bob Rible, Lead – Bob presented the following;

Issue Referral 17974 – Keeping Taxpayers Informed, was presented for approval to elevate

Discussion ensued regarding the referral;

- Judi noted the referral is extremely broad and does not specify which operating division the issue relates to; she informed the panel if they want a response from the IRS they need to specify the area this deals with
- Under the Benefits and Barriers section – the referral does not speak to the increased cost associated with sending out correspondence each time something comes in from the taxpayer or representative; per Judi, this needs to be incorporated
- Howard noted this issue appears to be related to correspondence exams and wondered if they should hold off until the toll-free project committee works their issues
- Suggestion by Judi – park and monitor the issue to see what the SBSE project committee does with creating an option for people to see if correspondence is received
- David L. indicated he could give at least 30 examples of where he has had to follow up to responses to requests for documents
- It was suggested that the taskforce take a look at the other six complaints to see where they came from

Decision: The taskforce will revisit the referral, make it more specific, and bring it back for another review at the February meeting.

Taskforce B – David Kahn, Lead – David presented the following;

IRS Response to Issue Referral 17333 – IRS Return Envelopes

- The IRS rejected the recommendation indicating it has new versions of the CP200 and related notices, which are set for release in fall of 2011.

Recommendation: The taskforce was in agreement with the response received and recommended they close the issue and revisit it at a later date to see what the redesigned forms look like.

Decision: The committee agreed with the taskforce's recommendation to close the issue and monitor the IRS's progress in making said changes.

Taskforce C – Aileen Fisher, Lead – Aileen presented the following;

Issue Referral 17315b – Incorrect Reporting of Retirement Plan Income on Schedule K-1

- The taskforce re-wrote the referral based on feedback from its discussion with the Subject Matter Experts (SME).

Discussion ensued regarding the referral;

- Judi noted a grammatical change to the first sentence under Background, Research

Decision: The committee approved the referral for elevation.

Action: The referral will go through the area quality review and then to JC quality review; will be done in time for February meeting

Barbara is quality review coordinator for Area 7 and will assign the issue to the Area 7 reviewers; Janice will consult with Barbara about the Area 7 QR process

Face to Face Location – Judi Nicholas

Judi indicated the cost projections have been completed and sent to the TAP Director for review/approval; she expects to hear back from him by the end of the month. According to the projections, Los Angeles was the least costly and will be the likely location for the meeting.

David Kahn asked if we would consider using his law firm's office space for the meeting. Judi asked for the office address and advised David she would contact him once she gets the information about potential hotels.

Update on Mentoring – Judi Nicholas

Judi indicated she wanted to check to see how the process was working for the new members.

Jeff wanted clarification as to what was supposed to be happening. Judi reiterated that the intent of the protégé/protégée program was;

- To discuss needs
- Assist with understanding the TAP processes
- Be unstructured and flexible
- To give new members a person to connect with if information was needed about TAP

Judi informed the new members if they find themselves with questions to reach out to their mentor for assistance or if they felt like they were getting a handle on things that is fine as well.

Review of Outreach – Patti O' Neill

Patti looked at the chart and noted December showed very good results. She thanked everyone for their efforts and asked that everyone keep up the good work throughout the year.

Success Stories

John indicated a local newspaper in Honolulu had placed an article in the paper about IRS forms not being sent to taxpayers. In looking at this, he saw an opportunity to inform the public about the TAP. He asked the paper if it would be willing to include an article about the program, advising how we could assist people with the process; he also hopes to get an interview.

Aileen indicated she has visited public libraries where she left TAP brochures; she also plans to place some in post offices.

2011 Conference Call Schedule – Judi Nicholas

Judi noted the date of the February meeting on the agenda was incorrect; the actual date is February 17, 2011. Additionally, she reminded everyone that starting February the meetings will be the 3rd Thursday of each month for the duration of the year. She reiterated that members should also have their respective subcommittee calls on their calendars to ensure they do not miss the meetings.

Judi asked everyone to please contact her, Patti, and/or Janice if unable to attend any of the meetings.

Member Comments/Other Business

David L. asked for clarification on what command is used to un-mute the phone while on the conference calls; if *6 put you on mute, what do you use to take you off mute?

Action: Judi indicated she will have staff send instructions to the members on how to work the conference call system.

Closing – Dorry officially closed the meeting