

2012 Meeting Minutes Bankruptcy Compliance

- November 13, 2012
 - October 9, 2012
 - September 11, 2012
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 - February 14, 2012
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-

Bankruptcy Compliance Project Committee Taxpayer Advocacy Panel (TAP) Meeting Minutes November 13, 2012

Designated Federal Official

- Susan Jimerson, Designated Federal Official (Acting)

Attendance

- Michael DelTergo
- Ken Donnelly
- Nancy Dery
- Aileen Fisher
- Allan Goldberg

Members Absent

- Edith Kendall
- Hector Santini
- Sam Sorich

Staff

- Tim Shepard, TAP Analyst
- Kymberly Maine, TAP Secretary/Note taker
- Rocco Steco, SBSE Program Owner
- Lyle Lauterbach, Systemic Advocacy Analyst (SAA)
- Tonjua Menefee, SBSE Liaison

Staff Absent

- Nina Pang, TAP Analyst
- Berni Tehrani, Local Taxpayer Advocate (LTA)
- Andrew Mettlen

Guest

- Tiffany Todaro, Acting TAP Director

Opening/Welcome/Announcements

Susan Jimerson, in Berni Tehrani's absence, opened the meeting and welcomed everyone to the call.

Roll Call – Kymberly Maine

Kymberly Maine took roll and quorum was met.

Review/Approve October Minutes – Ken Donnelly

Ken Donnelly asked the committee members if they had a chance to review last month's draft meeting minutes. There were no comments or corrections to discuss.

The committee decided, by consensus, to approve the meeting minutes as written.

Input from the Public – Ken Donnelly

No public on the call.

Program Owner Comments – Rocco Steco/Tonjua Menefee

Rocco Steco commended the group on a great referral and the amount of information that was provided in the end product. He said on the recommendations for the 908, the IRS had accepted all but two of them. He reviewed the two that were not accepted and explained why they were not accepted.

Tonjua mentioned that on this project the referral form received 98% of their recommendations accepted, which speaks volumes for the work that the group put into the referral form.

Tonjua also spoke about the other portion of the project referral form. She said it could take up to 60 days to get a response back from the IRS due to having to reach out to many different organizations and parts of the IRS. She appreciated the work the committee put into the referral form and all the recommendations the group was able to come up with.

Small Business Tax Workshop Referral – Ken Donnelly

Tonjua Menefee said the database that held the new material for this referral had crashed, which would not allow the group to view the current products. She asked if the group could pull the project back and not work the project.

Tonjua said the group would be able to view the products once they were available in the database. She also mentioned there was another group looking into having the group look into their project for suggestions and recommendations.

Joint Committee Report – Ken Donnelly

Ken Donnelly reported the Joint Committee introduced the new TAP Chair and Vice Chair and Seth Flanders provided a review of the presentation for the December meeting.

Outreach – Ken Donnelly

Ken reminded everyone to turn in any outreach they have not reported.

Allan Goldberg said that he was told by, Susan Gilbert, that he didn't need to attend the outreach committee phone call. He said the call was to discuss the problems that the members were having with outreach.

Tim said that he was one of the presenters for the Outreach presentation at Jacksonville, FL for the Annual Training Meeting and asked for any suggestions from the members that would be good to share at the meeting.

Annual Meeting – Susan Jimerson

Susan reminded everyone to make sure they have responded to the email solicitation for what projects they wanted to be on. The deadline was on Sunday; however, staff was still in the process of compiling the responses and would still take a response till tomorrow. The hope was to have all members into their project committees by the end of the week, so the secretaries could begin the travel process.

She explained the process for the committees stating that one committee would begin at 1pm on Monday through Tuesday at 5pm, then the full membership would meet on Wednesday and then the next committee would begin at 8am on Thursday till 1pm on Friday. This would be the same schedule for all three locations.

Tiffany said the information would go out to current members later this week and staff would try to get posted to TAPSpace.

Round Table Discussion – All

Tiffany expressed her thanks to Ken Donnelly for being a great chair this year and keeping the committee focused through all the changes. She also thanked Berni Tehrani for her service to the group and to TAP as the Designated Federal Official.

Tiffany mentioned she felt the members would enjoy the training, which would show how TAP is being combined into the Systemic Advocacy and how the two organizations can help each other with research and issues.

Staff expressed their thanks to the group for all their hard work and dedication to the project and getting the recommendations completed on the referral form. Staff also expressed their thanks to the program owners and other analysts who were involved during the year.

The panel members expressed their appreciation to the staff for their constant support and assistance throughout the year.

Ken personally thanked Tiffany for her support and dedication towards TAP and its members and getting them through a year of changes. He also personally thanked all the members and staff.

Closing – Susan Jimerson

Susan closed the meeting.

**Taxpayer Advocacy Panel
Bankruptcy Compliance Project
Meeting Minutes
October 9, 2012**

Designated Federal Official

- Susan Jimerson, TAP Program Manager (Acting)

Attendance

- Michael DelTergo
- Ken Donnelly
- Nancy Dery
- Aileen Fisher
- Allan Goldberg

Members Absent

- Edith Kendall
- Hector Santini
- Sam Sorich

Staff

- Tim Shepard, TAP Analyst
- Nina Pang, TAP Analyst
- Lyle Lauterbach, Systemic Advocacy Analyst (SAA)
- Andrew Mettlen, Portfolio Analyst
- Tonjua Menefee, SBSE Liaison

Staff Absent

- Kymberly Maine, TAP Secretary/Note taker
- Berni Tehrani, Local Taxpayer Advocate (LTA)
- Rocco Steco, SBSE Program Owner

Guest

- Nadine Marsh
- Stephanie Thum
- Carolynn Sanders-Walsh

Opening/Welcome/Announcements

Susan Jimerson opened the meeting. Ken Donnelly welcomed everyone to the call and reviewed the agenda.

Roll Call – Tim Shepard

Tim Shepard took roll call and quorum was met.

Review/Approve September Minutes – Ken Donnelly

The September meeting minutes were reviewed with no changes and approved, by consensus, by the committee.

Input from the Public – Ken Donnelly

Stephanie Thum joined the call as a member of the public. She provided a brief introduction and some background on why she is attending the call.

Ken provided her with the background on TAP and the Bankruptcy Committee Project, stating the group held monthly meetings and had their face to face meeting in June.

Program Owner Comments – Rocco Steco/Tonjua Menefee

Tonjua Menefee spoke for Rocco Steco, due to Rocco being away teaching a class and couldn't be on the call this month. She hoped to have an update prior to the end of the call and if so she would share with the group regarding the Publication 908.

Carolynn Sanders-Walsh reviewed the Small Business Tax Workshop project, stating they wanted input from the committee regarding content and the online workshop. She asked that the group not look at the content as in editing issues, but more in the mindset of is it something that works for Small Business owners, is it helpful, does it make sense. They also needed ideas on how to outreach the workshop and how to ensure reaching the right groups of people. She stated the workshops the group would look at was in the draft version and had not been approved yet. She said she would like to have any and all recommendations or comments by early January. She said she needed to speak to the vendor to gain access to the group to be able to view the new video; however the group would be able to look at the workshop materials.

Tim stated he had posted last year's recommendations by last year's project committee and recommended everyone to review the recommendations from last year. He also said he would send the current project to members who worked on the same project last year to also get their input about the changes made from last year to this year.

Action Item: The group to review and approve material in November meeting.

Action Item: The group to schedule a meeting between monthly meetings to discuss project.

Joint Committee Review – Ken Donnelly

Ken spoke regarding the Joint Committee (JC) review of their project referral form. He said overall the JC was pleased with the referral; however, they did have a few questions. He answered the questions to the best of his ability. He said they were pleased in the depth of research and how the group included a lot of different aspects to the referral when it came to Bankruptcy Compliance.

Ken and Tim both stated their appreciation for the group's hard work and dedication to the project.

Action Item: Tim will send out the IRS response once it is received from the IRS. He recommended that everyone keep their emails up to date and active if they were falling off the committee this year.

Susan Jimerson said the Bankruptcy Compliance project referral was in the final stages of the elevation process and would be delivered to the IRS within five business days after final approval.

Outreach – Ken Donnelly

Ken Donnelly said that Sam Sorich stood in for Edith Kendall in the last outreach committee call and he hoped that Sam would have been on the call, but he wasn't.

Ken and Michael stated their concern regarding the lack of their outreach showing up on the report.

Tim said he would follow up with Kymberly and get back with the group.

Annual Meeting – Susan Jimerson

Susan Jimerson stated her appreciation to all the hard work and effort everyone put into the project referral.

She said the meeting in FL regarding the annual training Face to Face was a success and a lot of work was done to help all members. She also said the Annual Training Face to Face was scheduled for the week of December 3-7 in three different locations which have not been finalized, however, as of right now the three locations would be Oakland, CA, Jacksonville, FL and Plantation, FL. She explained each committee would have a face to face for a day and a half and all members would meet on Wednesday of that week for group training. She said an email should be going out soon for solicitation for which committee members wanted to be on. She said the presenters would be a mix between both staff and members.

Round Table Discussion – All

Ken reminded everyone to vote for their preferred TAP Chair and Vice Chair, if they had not done so. He said the results should be out soon via email.

Closing – Susan Jimerson

Susan closed the meeting.



**Taxpayer Advocacy Panel
Bankruptcy Compliance Project
Meeting Minutes
September 11, 2012**

Designated Federal Official

- Susan Jimerson, TAP Program Manager (Acting)

Attendance

- Michael DelTergo
- Nancy Dery
- Aileen Fisher
- Allan Goldberg
- Sam Sorich

Members Absent

- Edith Kendall
- Hector Santini
- Ken Donnelly

Staff

- Tim Shepard, TAP Analyst
- Rocco Steco, SBSE Program Owner
- Lyle Lauterbach, Systemic Advocacy Analyst (SAA)

Staff Absent

- Kymberly Maine, TAP Secretary/Note taker
- Nina Pang, TAP Analyst
- Berni Tehrani, Local Taxpayer Advocate (LTA)

Guest

- Lisa Gabriel, TAP Analyst
- Barbara Chambers-Brown, SBSE Analyst
- Nadine Marsh

Opening/Welcome/Announcements

Susan Jimerson opened the meeting. Aileen Fisher filling in for TAP Chair Ken Donnelly welcomed everyone to the call.

Roll Call – Tim Shepard

Tim Shepard took roll call and quorum was not met.

Review/Approve August Minutes – Aileen Fisher

Sam Sorich stated a change was needed to the last page of the minutes under Outreach. Ken Donnelly, Michael DeTergo, and Allan Goldberg and Sam were on a teleconference meeting, not a face-to-face meeting. Minutes are approved with the changes.

Input from the Public – Aileen Fisher

No one from the Public is on the call.

Program Owner Comments – Rocco Steco/Tonjua Menefee

Rocco Steco stated he looked at both versions of the referral form being sent around. There were approximately 15 recommendations; broken up by objectives and thinks all of them can be considered. The Publication 908 recommendations may already be in process, but will need to follow up with Tonjua Menefee on that.

Many of these recommendations can be done easily with minimal cost. The more complicated ones with technology issues may take more time and require more discussion. However overall looking at the 15 recommendations they all specifically address what the goal is. IRS will be able to consider each one.

Joint Committee Report – Aileen Fisher

The Joint Committee is now soliciting for members to run for TAP Chair and TAP Vice Chair.

Project Update – Tim Shepard/Aileen Fisher

The approved draft referral went to Michael for Quality Review. This Committee hopes to get the referral to the Joint Committee for quality review and have it turned around timely in order for it to be on the Joint Committee agenda for the September teleconference meeting. Michael DeTergo stated TAP Space didn't have the most updated version. He received some comments from Aileen Fisher and Susan Jimerson. Those comments were included into the newer version, but not verbatim.

Hearing no objection the referral has been approved to go to the Joint Committee quality review with a few minor corrections by Michael. He will send the new document out via email to panel members after this call. There will be no changes to the exhibits.

Outreach – Aileen Fisher

Aileen asked if anyone had any outreach success stories.

Michael noted he spoke to the Jersey Foundation of Taxation. This group never heard of TAP.

Aileen noted she was considering making a YouTube video about TAP but was not sure if it was allowed.

Susan Jimerson felt this would not be a problem, but would run it up the chain of management.

Mentorship – Tim Shepard

Tim Shepard stated we may need to look who wants to be a mentor for next year.

Round Table Discussion – All

Tim Shepard expressed his appreciation for the work Aileen and Michael did to push this referral through. The referral will go to the Joint Committee Quality Review. They will need up to ten days to review it, which takes the referral to the deadline for submitting it to be placed on the agenda at the next Joint Committee teleconference meeting. This committee will have to work by email in a very short time frame to respond, approve, or make changes in order to get this process wrapped up to get it on the agenda. If Panel Members could check their email regularly as to try and get the referral on this month's Joint Committee Agenda. This committee will have to approve the referral after it is returned from Joint Committee Quality review.

Tim continued to say since this committee is practically done with this referral it can follow up on a project which was done last year. Last year IRS gave the TAP Committee a chance to review the SBSE workshop video. The newest version has just been completed. One way of following up is to see if IRS incorporated everything which was recommended from the project committee last year. This task is currently up in the air. Nadine said she doesn't have any additional information on this task, but will check into it.

Tim reminded the committee they have two more meetings and there will be someone from the public on the next call.

Discussion took place among committee members on the process of the referral.

Aileen asked what will happen to the referral once it goes to the IRS. Tim stated he will still have everyone's contact information and when he receives a response from the IRS he will be happy to send out the results via email to this committee's panel members.

Aileen said they would be interested to see the outcome of all their hard work.

Closing – Susan Jimerson

Susan closed the meeting.

**Taxpayer Advocacy Panel (TAP)
Bankruptcy Compliance Project
Meeting Minutes
August 14, 2012**

Designated Federal Official

- Berni Tehrani, Local Taxpayer Advocate (LTA)

Attendance

- Michael DeTergo
- Nancy Dery
- Ken Donnelly
- Aileen Fisher
- Allan Goldberg
- Sam Sorich

Members Absent

- Edith Kendall
- Hector Santini

Staff

- Tim Shepard, TAP Analyst
- Nina Pang, TAP Analyst
- Tonjua Menefee, SBSE Liaison
- Rocco Steco, SBSE Program Owner
- Lyle Lauterbach, Systemic Advocacy Analyst (SAA)

Staff Absent

- Kymberly Maine, TAP Secretary/Note taker
- Susan Jimerson, TAP Program Manager

Guests

- Lisa Gabriel, TAP Analyst
- Barbara Chambers-Brown, SBSE Analyst

Opening/Welcome/Announcements

Berni opened the meeting and Ken welcomed everyone to the call.

Roll Call – Nina Pang

Nina took roll and quorum was met.

Review/Approve July Minutes – Ken Donnelly

Ken asked if the committee members had reviewed the minutes. The committee decided, by consensus, to approve the July minutes without corrections.

Input from the Public – Ken Donnelly

None

Program Owner Comments – Rocco Steco/Tonjua Menefee

Rocco stated he had reviewed the Joint Committee referral form that the committee had developed with their recommendations to the IRS. He mentioned Tonjua would speak about the recommendations developed on the Publication 908, because the IRS is currently rewriting it. He felt that the recommendations would make an impact on the overall problem and he felt there would be some changes made by the IRS. He was very pleased at how the process had gone and his experience thus far with the IRS has been a good one.

Tonjua stated she also had reviewed the recommendations and had shared those recommendations with the SBSE Commissioner. She said she did not share the whole report with the Commissioner, but she did share with him the recommendations for the Publication 908 and a few of the other recommendations regarding bankruptcy. She said she appreciated everyone's hard work on getting these recommendations out in order to meet the deadline for the Publication 908's revision. She felt that all of the recommendations would be included in the next revision, which should happen later on this year.

Tonjua also mentioned how the groups work had been an eye opener for the SBSE Commissioner especially regarding the practitioners' lack of knowledge of the requirements for bankruptcy, which was provided to the group at their Face to Face meeting by the Bankruptcy Court Trustee and the need for outreach to practitioners'.

Rocco mentioned he had also discussed one of the recommendations with his director. They had discussed the recommendation of having a bankruptcy landing page on the IRS website. They both felt that is something that could be done and they could provide some meaningful information to the landing site. He did say that it wouldn't be his department that would be responsible for getting that started, but his department would be responsible for putting the information on the site.

Joint Committee Report – Ken Donnelly

Ken reviewed the face-to-face meeting of the Joint Committee in Indianapolis, IN, stating it was a very productive meeting. He mentioned that another project committee was looking at the process of adding to the "Where's my Refund" to show taxpayers where their return is at the in IRS process.

He said most of the project committees were not aware of what the other project committees were doing or what the TAP as a whole was doing. He said this was discussed in length at the Joint Committee and also how important the face-to-face meetings were for the project committees.

Project Update – Ken Donnelly

Ken said he didn't have anything more than what had already been said in the meeting.

Quality Review Process – Tim Shepard

Tim explained the process to the group on getting the referral form approved and forwarded to the IRS. He stated the referral had to go through the project committees' quality review process, then it would be referred to the Joint Committee quality review team and if there were no recommended changes, then it would be on the next Joint Committee agenda for final approval. After the Joint Committee approves the referral form, it would be forwarded to the IRS.

Tim also explained the recommendations on the Publication 908 had been shared with the SBSE as a draft format because the publication was in the process of being rewritten by the IRS.

Michael DelTergo, the quality reviewer for Bankruptcy Compliance, stated he had reviewed Publication 908 and was half way through the full referral form. He felt he was on schedule according to the project timeline and the forms could be approved to officially begin the quality review process.

Ken stated their goal was to get the final quality reviewed referral to the Joint Committee for the September meeting.

Review Draft Referral(s) – Ken Donnelly/Aileen Fisher/All

Ken lead the group in discussing the referral form and the committee decided, by consensus, to forward the final draft of the project referral form and the committee recommendations for publication 908 proposal to Tonjua and Rocco for final review and approval.

Action Item: Tim to send the final draft of the project referral form and the committee's recommendations for the publication 908 proposal to Tonjua and Rocco for final review.

Tim thanked the group for their hard work and efforts in getting this referral form finalized and approved. He asked Tonjua if there were any smaller projects that the committee could work on till the end of the year.

Action Item: Tonjua would get back to Tim on August 20, 2012 with any small projects the project committee could work on.

Outreach – Ken Donnelly

Ken asked if anyone had any outreach success stories.

Berni mentioned to Michael she would send him an email regarding the New York's Liaison meeting that was going to be held in September.

Nancy Dery mentioned she was in contact with her LTA and was beginning to get some outreach opportunities arranged and was hoping to have a good outreach report.

Allan Goldberg asked if he had to wait till the end of the month to send in issues received from outreach or if he could send them in when he received the issues. He also mentioned that he had updated the power point slides on the TAPSpace and he would share with everyone what would be changed.

Tim said he could send them in when he received them and to copy Nina Pang on the email so the issues could be entered into the database.

Sam Sorich mentioned he, along with Michael DelTergo, Ken Donnelly, and Allan Goldberg, attended a teleconference meeting with a US Bankruptcy Court Trustee discussing Chapter 13 Bankruptcy. He had made contact with the group sponsoring the meeting to see if he could provide some documentation at the next meeting or speak regarding TAP and the project committee.

Mentorship – Ken Donnelly

Ken said that all of the mentees were coming along nicely and that the mentors were doing a good job.

Round Table Discussion – All

Ken expressed his thanks and appreciated everyone's hard work at both the face to face and on the project referral form.

Closing – Berni Tehrani

Berni closed the meeting.

**Taxpayer Advocacy Panel (TAP)
Bankruptcy Compliance Project
Meeting Minutes
July 10, 2012**

Designated Federal Official

- Berni Tehrani, Local Taxpayer Advocate (LTA)

Attendance

- Ken Donnelly, Chair
- Aileen Fisher
- Allan Goldberg
- Edith Kendall, Vice-chair
- Sam Sorich

Members Absent

- Michael DelTergo (excused)
- Nancy Dery
- Hector Santini
- Dianne Turner (excused)

Staff

- Tim Shepard, TAP Analyst
- Nina Pang, TAP Analyst
- Susan Jimerson, TAP Program Manager
- Andrew Mettlen, Portfolio Analyst (PA)
- Lyle Lauterbach, Systemic Advocacy Analyst (SAA)
- Rocco Steco, Supervisory Revenue Officer & SBSE Program Owner
- Tonjua Menefee, SBSE Senior Tax Analyst

Opening/Welcome/Announcements

Berni opened the meeting.

Roll Call – Bernhi Tehrani

Berni took roll and quorum was met.

Members of the Public

There were no members of the public on the call.

Approve June Minutes – Ken Donnelly

The committee reviewed the minutes for June. Aileen shared some corrections to the June face to face minutes:

- Page 3, paragraph 5 – “what the IRS does once they receive a proof of claim...” - The IRS creates the proof of claim, it does not receive the proof of claim. This should read “**what the IRS does once they create the proof of claim...**”

- Page 3, paragraph 8 – Aileen did not recall the State Department as being one of the stakeholders – **delete State Department.**
- Page 5, second bullet point – “He requested the debtor practitioner...” Aileen did not know what a debtor practitioner was. Rocco thought it was **“debtor’s practitioner...”**
- Page 5, under Communications – “adding a statement as a third bullet...” – The Committee was not adding a statement but **“breaking it out as a third bullet point on page 1.** They were not making the bullet its own highlighted paragraph; they were going to highlight the paragraph on page 2.
- Page 5 “The document would then go to stakeholders who would include the link to the document via the IRS.” This should read **“the document would be made available by a link to the IRS.”**
- Page 5 “...modifying existing information like Where’s my refund?” This should read, **“creating a similar dialog or application”** The Committee was not going to modify Where’s My Refund?
- Page 6, top of the page – “developing notification from the IRS stating we have not received your tax return, why not?” Aileen asked if the Committee wanted to include this to their list of purposed solutions because this was not included when they listed items on the board. This was obviously thrown out and should be developed at some point. Ken thought since they were only making recommendations, it should be added to the list. The Committee decided to re-word this statement. **“...taxpayers; developing a platform from the IRS stating...”** Aileen will add this to the referral but the meeting minutes do not need to be changed.
- Page 6, bottom of the page and top of page 7 – Stakeholder List, Aileen believed they were missing a lot of major stakeholders such as the **IRS, the debtor, and the trustee.**
- Page 7, bottom of the page – “The group discussed what parts of the referral forms will be done by **whom:**”

Action Item: Tim will update the minutes and email the updated Committee minutes to the members for their approval. The Committee will provide their approval via email.

Action Item: Aileen will email an electronic version of her changes to Tim.

Allan mentioned that he had not received the pre-read notification for the June minutes.

Action Item: Tim will check as to whether Allan is on the notification list.

Program Owner Comments – Rocco Steco/Tonjua Menefee

Rocco Steco provided more information on some follow-up items from the meeting.

- PACER – Public Access to Court Electronic Records – is it feasible to link PACER to the IRS – According to Rocco’s staff, this was suggested in the past and was rejected by the administrative office of the courts and the Department of Justice because they believed it would give the IRS an unfair advantage over other large creditors. Rocco thought the Committee would like to have the history of this. Edith

asked when it was rejected. Tonjua reminded the Committee that even though this was requested before, that should not influence the Committee's decision to request it again.

Action Item: Rocco will find out when this was rejected.

- Status of Publication 908, *Bankruptcy Tax Guide* – Rocco has not heard about the status of Pub 908. He will update the Committee when he learns of the IRS' process in updating the publication.

Project Update – Ken Donnelly

Ken provided a brief update of the project. He commended the Committee for being engaged in Seattle and Aileen was doing a great job with the rough draft.

Process Update of Referral – Ken Donnelly/Aileen Fisher

Some of the people Aileen assigned tasks to were not on the call. She asked if anyone had objections to their assignments. Allan asked for more information regarding benefits and barriers. Aileen asked for workload statistics on amended proof of claim and withdrawal of proof of claim and the numbers and cost.

Action Item: Rocco will follow-up on Aileen's request for statistics.

Action Items: The Committee will address each recommendation individually with its own benefit and barrier in their report. Each person who has an assigned recommendation will also provide the benefit and barrier. Allan will coordinate with all the contributors writing the recommendations, benefits and barriers. The Committee hoped to have something written by July 24. Aileen will update the new information including the timeline and email it out to the Committee.

Aileen asked about the IRS program owners and liaisons, which they needed to include in their referral. Tim, Berni and Tonjua clarified the various IRS offices and liaisons and their purpose.

Tim asked about the notation on the referral for Letter 1714. Aileen asked Tim for a copy of the letter.

Action Item: Tim will obtain and post Letter 1714 on TAPSpace.

The Committee discussed their timeline:

- July 24 – members to have their assigned pieces to Aileen
- August 10 – Sam and Aileen will meet and Aileen hopes to have her draft assembled so she and Sam could review and polish it during their meeting
- August 14 full Committee call, members to review referral and Committee quality review by Michael DelTergo
- September 11 – Full Committee meeting, Committee can review and approve referral and forward to Joint Committee (JC) quality review

- September 26 – JC meeting, the referral maybe be approved on their call. If everything happens on schedule, the Committee's referral will be forwarded to the IRS at that time.

Outreach – Edith Kendall

Edith spoke briefly about outreach. A couple of the members she wanted to touch base with were not on the call. She will contact them via email. Tonjua strongly suggested that if members wanted to contact their individual Stakeholder's Liaison, to contact their manager or the Territory manager first, in case their Liaison person is out for an extended time, the manager can assign another person to work the TAP member. Edith will make the contact next week for some of the Committee members who have not made contact or having difficulty contacting their Liaison person.

Mentorship – Ken Donnelly

Ken asked new members Sam and Allan if their needs were being fulfilled. Hector and Nancy were not on the call. Sam expressed how helpful the face-to-face meeting was.

Round Table Discussion – All

Tim commended everyone for their great work during the face-to-face meeting and moving the project forward. He inquired about the Automated Delivery System research the Committee requested. He reported that he has not found much information, but managed to find a 2004 survey. Even then, taxpayers were asking e-Services to allow taxpayers access to income documents, which is like the My IRS program. He will continue researching.

Closing – Berni Tehrani

Berni closed the meeting.

**Taxpayer Advocacy Panel (TAP)
Bankruptcy Compliance Project
Meeting Minutes
June 28 – 29, 2012**

Designated Federal Official

- Berni Tehrani, Local Taxpayer Advocate (LTA) (Via Phone)

Attendance

- Michael DelTergo
- Nancy Dery
- Ken Donnelly
- Aileen Fisher
- Allan Goldberg
- Edith Kendall
- Hector Santini
- Sam Sorich
- Dianne Turner

Staff

- Janice Spinks, TAP Analyst/Acting Seattle TAP Manager
- Tim Shepard, TAP Analyst
- Nina Pang, TAP Analyst
- Kymberly Maine, TAP Secretary/Note taker
- Lyle Lauterbach, Systemic Advocacy Analyst (SAA)
- Rocco Steco, Program Owner
- Tonjua Menefee, SBSE Program Manager

Staff Absent

- Susan Jimerson, TAP Program Manager

Opening/Welcome/Announcements

Berni opened the meeting and provided a brief welcome statement, apologizing for not being able to attend the meeting but she was happy to be able to join via phone. She hoped that everyone enjoyed the face to face meeting and she encouraged everyone to work together to get a lot of work accomplished.

CDS Staff Building Briefing – Don Larson

Don welcomed the group to Seattle and reviewed the emergency procedures for the building. He also provided several options for lunch and dinner.

Introductions

Everyone introduced themselves and provided a brief description of their background. Tim said there was a change to the agenda, stating that Tonjua Menefee would be provided a time to speak to the group.

Tim explained the new TAP Project Referral Form to the group, which was introduced during the June Joint Committee (JC) meeting. Tim noted the document was included in the meeting handouts.

DFO Report – Berni Tehrani

Berni provided an overview of the requirements of the Federal Advisory Committee Act (FACA), stating she was the Designated Federal Official (DFO) and provided background about her role.

Bernie explained how the committee's project had been provided to the group by the Internal Revenue Service (IRS) to find a better solution for getting taxpayers in compliance prior to filing bankruptcy. She further explained that most taxpayers are not aware of the requirement to be in compliance prior to filing bankruptcy, which can cost them money due to attorney fees and can get their bankruptcy case dismissed from Bankruptcy Court.

She offered the following ideas as potential recommendations for the committee to propose to the IRS:

- Social media,
- Webinars
- What would be the best way to assist taxpayers who are currently not collectable
- Provide a mailer with the requirements for filing bankruptcy.

Input from the Public – Ken Donnelly

None

Review of Project Charter – Ken Donnelly

Ken welcomed everyone to the meeting and provided his expectations for the committee, stating he hoped that everyone went away with a feeling of satisfaction about the amount of work that was done and had a good idea of what the final product would be at the end of the year.

Ken explained with his background in presenting information and suggested developing a parking lot for any ideas that were not looked at during the meeting.

The group agreed and a parking lot was developed.

Ken went around the room asking everyone what their expectations were for the meeting and what they hoped to get accomplished over the allotted timeframe. The responses were recorded.

Overall expectations for the group was getting a list of stakeholders for the entire process, setting the expected date for when the final project is due and to have a rough draft of a referral by the end of the meeting.

Comments from Program Owner – Rocco Steco

Rocco welcomed everyone to the meeting and provided his background. He stated his responsibilities were to provide IRS support to the committee, providing them the background on the project to the best of his abilities and to locate answers to the questions that the committee needed. He also indicated he wouldn't be able to do what he does without the help of his staff.

Rocco provided his expectations for the meeting, stating that the work the committee was doing is important to not only to the IRS, but also to the taxpayers who need to know the information prior to filing bankruptcy. Knowing this would prevent their cases from being dismissed and causing undo costs upon the taxpayers.

Rocco provided the background into the process of what the IRS does once they receive notification that a taxpayer's bankruptcy petition is filed and a proof of claim should be created. He also explained how having IRS personnel at the 341 meeting could be beneficial to both the Bankruptcy Courts and taxpayers, but also to the IRS, but due to budget constraints, the IRS primarily only attends the meetings for the larger cases.

Comments from Systemic Advocacy Analyst – Lyle Lauterbach

Lyle Lauterbach welcomed everyone to the meeting and provided a brief background, explaining he had worked for Taxpayer Advocate Service and served as a Local Taxpayer Advocate and now works in Systemic Advocacy. He explained what Systemic Advocacy does and his responsibilities in the process, which is to provide information to the committee (within Systemic Advocacy) to assist with development of the end product.

Approve May Meeting Minutes Ken Donnelly

The meeting minutes were approved as submitted; no corrections were noted..

Communications Subcommittee Report – Edith Kendall

Edith provided a brief background into the subcommittee's progress, stating that they had focused on finding out the key stakeholders involved with the bankruptcy compliance process. The main ones thus far that the subcommittee identified were Department of Justice, the IRS, the debtor and State and Federal Bar Associations. Their hope is to get the information to the Bar Associations that their clients need to be in compliance prior to the bankruptcy process to ensure they comply with the law.

Sam Sorich posed the following questions to the committee: how does the subcommittee propose to ensure the other agencies involved are contacted with the proposed solution, and how will they get feedback or know the proposed solution has been implemented?

Tonjua provided feedback, advising the group to be specific in what they requested and what was recommended. She stressed that non-specific information could prevent further follow up by the IRS.

Process Administration Subcommittee Report – Michael DelTergo

Michael stated the subcommittee's major role was to identify the different methods to verify the taxpayers' compliance prior to filing petition. He stated the group wanted to identify the different requirements of being in compliance. Additionally, the group wanted to identify the methods of getting the requirements out to the taxpayers..

Michael noted the roadblocks are basically the law itself, funding, staffing and getting the word out to the taxpayers.

He further noted the group's focus would be to identify and suggest which method would be best to reduce the number of complications with meeting the compliance requirements.

Trustee Presentation – David Howe

David provided a brief background about himself and about his trustee business. He has been the Tacoma trustee for a while and has dispersed over \$500,000 to the IRS within the last couple of years. David noted his presentation was only relevant to his office's policy and procedures. Following is a synopsis of the information he shared:

- The process should begin with the filer's attorney as a requirement to notify the IRS to ensure compliance.
- His office invites IRS personnel to attend the 341 meetings and that person will let them know on the stand whether or not taxpayers filed the 1040s. He could not speak to how the other offices across the country operate in relation to compliance issues
- He made the suggestion of having the practitioner or attorney notify the IRS upon filing the petition. This would notify the IRS that the taxpayer had filed and to check their filing status. His office adds the IRS personnel to the matrix that the clerks use for notifying creditors. He said there is no law that makes this a requirement for all trustees; it was just something he has done as a standard practice from years of experience.
- His office tries to help their taxpayers by checking the attorneys' intake sheets to ensure proper information is being received by the attorney.
- He offered his opinion regarding the credit counseling class, stating he wished more high schools offered better classes to teach students checkbook balancing and better training on income and taxes. He also believes that better education is needed for practitioners and attorneys on the requirements when filing bankruptcy.
- He requested the debtor's practitioner obtain a 4506T (transcript) from the IRS to show proof of filing status. However, it isn't something that is a standard practice in most offices due to the trustees not being able to control how the debtor bar communicates with taxpayers.

Aileen suggested adding the information of the requirements for filing on a standard bankruptcy petition which should be used by all bankruptcy attorneys as required by the Department of Justice.

Subcommittee Breakout Sessions

The subcommittee's met in their respective group's and worked on their respective project. The committee reconvened. Following is an overview of each subcommittee's discussion regarding their portion of the project;

Communications – Edith Kendall (lead), Sam Sorich, Aileen Fisher, Nancy Dery

- Edith provided the group's report, stating they developed two levels of stakeholders to get the requirement for compliance. She noted the statement that is in IRS Pub 908 would be the one sent to these agencies. They will suggest making the statement a third bullet on page 1 and highlighting the paragraph on page 2. They also suggested that the group submit form 4506T to the Forms and Pubs Project Committee as a potential project to get the form added to the Pub 908.

Process Admin – Michael DelTergo (lead), Dianne Turner, Allan Goldberg, Hector Santini

- Michael provided the group's report, stating the similarity of the two groups is remarkable. He said the goal was to communicate the requirements to all taxpayers through the filing process, but the group couldn't find any good solution. Short term recommendation – partner with the Communication group to ensure the compliance is done. He said the tool that the group came up with is a brochure, either in electronic or paper format to explain to the taxpayers why it's a requirement, and the consequences of noncompliance, and finally to explain how to find out compliance procedures and if not in compliance how to get help. The document would then be available to stakeholders who would access the document via link to the IRS.
- Longer term goals – opening up the Automated Deliver System (ADS) to get wage and income information; modifying existing software to develop an application like "Where's my refund?", that would provide compliance information to taxpayers; developing platform for obtaining information from the IRS stating we have not received your tax return, why not?

Acting TAP Manager, Janice Spinks served as the DFO and closed the meeting.

Day 2 begins

Acting TAP Manager, Janice Spinks served as the DFO and opened the meeting.

The group decided to work as a team on the referral instead of breaking into the subcommittees.

The group discussed different prospective end products that they would like to see in the referral. As a group they developed the following:

Proposed solutions

- Recommending a bullet point be broken out with the Chap 13 filing compliance statement on the front page of Pub 908.

Recommending modifying page 2 of the publication to create a separate bolded paragraph.

Brochure development to provide up to date information from the Pub 908

- Instruct taxpayers on how to find out if they filed
- Provide information on how to get additional help
- Brochure would need standardized message that can be used as an outreach item
- Credit Counseling certificate is received by the taxpayer. Have information sent out with the certificate with the requirement of being in compliance for the previous four years of taxes.
- Enhancement of Letter 1714 – via language, include wage and income information and include brochure in the letter
- Open up ADS to taxpayers
- Develop an automated phone line system to verify tax filing status;
- open e-services to taxpayers as an additional avenue for taxpayers to go to for information.
- PACER – Public Access to Court Electronic Records – is it feasible to link PACER so the IRS is notified of petition filed? the IRS will look for any information that could pose a problem and if not then it would drop off Include filters to reduce the amount of workload that it would involve.

Action Items

- Edith and Mike to make contact with the TAP Forms and Pubs committee to suggest having them work on the Pub 908
- Allan Goldberg to develop the brochure

Stakeholder List

- IRS
- Trustee
- Debtor
- Dept of Justice
- Bankruptcy Court
- Money Management International
- Consumer Credit Counseling Service of Greater Atlanta
- GreenPath Debt Solutions
- Administrative Office of Courts
- Legal Service Aid Association
- National Association of Chapter 13 Bankruptcy Attorneys

Tonjua suggested asking IRS to create a landing page for all the information regarding bankruptcy, because currently information is scattered.

Rocco noted the IRS has two toll free numbers that are specifically for bankruptcy; however, he wasn't sure if it was for the general public or just for practitioners.

Action Item

Rocco to get more information regarding these phone numbers.

Rocco mentioned he had received word that Pub 908 was in the process of being revised and he was trying to get what updates they were making to the publication.

Rocco advised the committee that due to the stretch of manpower the IRS already has with several initiatives currently in transition, they should be careful of what types of advanced technology ideas they submit. ,

The group prioritized the list by quickest possible solution:

- Landing page/home page for Bankruptcy on IRS.gov website
- Phone System for verifying filing status
- Adding training to IRS employees CPE to include latest updates on filing requirements
- Pub 908 changes
- Brochure development
- Stakeholder outreach development, need brochure prior to working on this item
- Changes to 1714

Action Items

- Sam Sorich to work on the changes to the 1714
- Tim to research if ADS can be opened up to taxpayers

The group discussed what parts of the referral form will be done by whom:

- Aileen and Sam will be responsible for the majority of the referral form except for the proposed solutions.
- Sam will work on the 1714
- Allan will work on the brochure
- Edith and Michael will work on the Pub 908
- Edith has the list of Stakeholders for contacting
- Michael has the PACER link proposal
- Nancy will develop the social media sites recommendations
- Dianne will work on the 1-800 phone line proposal
- Hector will develop the phone assistor additional training on bankruptcy proposal
- Hector will call the 1-800 toll free lines to see what is offered when key word Bankruptcy is mentioned.

The group developed a timeline of when the referral should be done:

- Rough draft developed for the Aug 2012 teleconference meeting
- Send to JC QR by the Sept 2012 teleconference meeting

The group decided to separate the Form 908 as a separate referral form to better facilitate the process since Rocco stated it is currently being worked on.

The group developed the goal statement to include the following goals:

- Inform taxpayers as early as possible
- Assist in verification of filing status and compliance with requirements

Because of:

Avoid dismissals

Reduce IRS administration burden

Reduce costs for debtors, IRS

Reduce delays

Rocco left the meeting and thanked everyone for allowing him to be part of the process. He indicated he appreciates the work that everyone is doing. He enjoyed his time here and has a lot of work to take back to his staff to see what would be possible and to alert them of what was coming. He said anything that he found he would share with everyone.

The appointed Michael DeTergo as the committee's Quality Review representative.

Outreach – Edith Kendall/Kymberly Maine

Edith provided the group with different ideas regarding outreach opportunities and how she does outreach. She provided ideas on how to reduce giving their private information to the public.

Kymberly provided brief instructional directions for filling out the outreach submission form including the volunteer hours tab.

Tim stated that Kymberly had emailed the Stakeholder Liaison list to everyone, which could be used to contact with their local person for additional outreach opportunities. The group could get on an email list for opportunities and invites to different speaking opportunities.

Tim mentioned the Tax Forums and that only TAP volunteers could attend and only if they were local and would not incur any lodging expenses. No staff would be attending any of the Tax Forums.

Janice said there would be no volunteers attending the Las Vegas, NV or the San Diego, CA tax forum due to lack of volunteers living within the local area.

Travel/MTA's – Kymberly Maine

In order to expedite the voucher process, Kymberly provided the front page of everyone's travel voucher for their signature and SSN's

Kymberly explained the process for filling out the expense form and the importance of submitting receipts timely.

Kymberly noted that she expects to have the vouchers done and submitted for reimbursement by the week of July 9, which would depend on everyone turning in receipts.

Using the Plus/Delta process, Tim and Janice asked the committee for their feedback regarding the meeting. Following is the feedback received:

Plus

- Camaraderie of the group
- Didn't get bogged down on one issue
- Meeting, FTF, putting name to a face
- Got a lot accomplished vs. having teleconferences
- Trustee presentation
- Having IRS presence with Program Manager, SME
- Staff assistance was great

Delta

- Did not achieve goal of having a rough draft
- Meeting wasn't long enough to achieve goal
- Lack of computer Access
- Didn't use Data Show
- More SME's via phone to ask questions
- Would have been nice to have Nina Olson call in to speak to the group

Tim reminded everyone that the next meeting will be July 10th and it has been announced through the Federal Registry.

The group decided to dismiss the subcommittees all together and only have one phone conference to discuss the progress on the referral. However, the different people would work on their individual projects and email out progress when they needed to.

Closing

Janice congratulated everyone on the progress of their project and for having such a productive meeting. She wished everyone a safe trip home and closed the meeting.



**Taxpayer Advocacy Panel (TAP)
Bankruptcy Compliance Project Committee
Meeting Minutes
May 8, 2012**

Designated Federal Official

- Berni Tehrani, Local Taxpayer Advocate (LTA)

Attendance

- Michael DeTergo
- Nancy Dery
- Ken Donnelly
- Aileen Fisher
- Allan Goldberg
- Sam Sorich

Members Absent

- Edith Kendall
- Hector Santini
- Dianne Turner

Staff

- Tim Shepard, TAP Analyst
- Nina Pang, TAP Analyst
- Kymberly Hand, TAP Secretary/Note taker
- Andrew Mettlen, Portfolio Analyst (PA)
- Lyle Lauterbach, Systemic Advocacy Analyst (SAA) – excused
- Rocco Steco
- Tonjua Menefee, SBSE Program Owner
- Nadine Marsh

Staff Absent

- Susan Jimerson, TAP Program Manager

Guest/Member of Public

- Bernie Garland, Citizen, Palm Dessert, CA

Opening/Welcome/Announcements

Berni opened the meeting.

Roll Call – Kymberly Hand

Kymberly took roll and quorum was met.

Approve March and April Minutes – Ken Donnelly

The committee reviewed the minutes for March and April and by consensus, approved both months without corrections.

Program Owner Comments – Rocco Steco/Tonjua Menefee

Rocco Steco provided more information regarding a question that came up during last month's meeting, stating the IRS was not able to specify what portion of the 10 percent of bankruptcies are dismissed because of compliance. However, he said they try to look at the first six months of when the case is filed, which they believe would normally be due to non-compliance.

Allan Goldberg asked to know if the IRS has a reason code to label the case as being non-compliant and dismissed.

Rocco said he was looking into this and was hoping to have more information soon. Rocco said he would get back to the group as soon as he received the information.

Aileen Fisher asked in addition to statistics of being dismissed due to non-compliant, were there any data on cases delayed due to non-compliance.

Rocco said there probably was, however, his group wouldn't have access to the information.

Action Item: Rocco to send the information to Tim for further dissemination to the group.

Ken provided some background on the project to Bernie Garland, member of the public. He explained what the two subcommittees were working on and what the entire project was projected to complete.

Project Update – Ken Donnelly

Ken provided a brief update on the project, stating

Subcommittee Reports

Members of both subcommittees provided a brief update on their progress:

Communications Subcommittee – Sam Sorich

Sam Sorich provided the update for Edith Kendall. He said the group discussed pushing better education through social media and the role of the trustee and how the trustee administers the requirements to be in compliance. He said the group had also found out that every district has its own standards and compliance laws, which makes it difficult to have a standard set of compliance laws.

Sam said the group has reached out to a group called the National Association of Chapter 13 Trustees, but have not been able to make contact yet.

Action Item: Tim to contact the local Seattle Trustees Office to see if someone from the office to attend the Face-to-Face, during the first day would be preferred.

Process Administration – Michael DelTergo

Michael provided an update on the progress of the group. He said the group discussed a diagram of workflow for how the information is transmitted now and how the group suggests that the workflow could be better.

He said the group had gotten members assigned to different jobs and was hoping to have the rough draft of the workflow by May 20 of what the IRS could make the workflow better or how the IRS could get the information to the Treasury.

He said the group was exploring the debtor's responsibility throughout the process.

Action Item: Michael to contact Edith Kendall or Sam Sorich regarding information they found out from the Trustee.

Face to Face Meeting – Ken Donnelly

Ken said for the subcommittees to review the proposed agendas for their meetings and the full committee group agenda to see if it would work for everyone.

Tim mentioned he would need the final agendas a week prior to the meeting along with all pre-reads that the groups might need.

Ken asked if anyone had any questions regarding travel arrangements while staff was on the call.

The group was told that it was necessary for members to bring computers to the meeting since they would not be able to connect to the network during the meeting.

Action Item: Kymberly to pick a few locations for the group dinner.

Outreach – Edith Kendall

Kymberly Hand reported that outreach reports are coming in; however, they are slow to come in.

Michael mentioned he recently did an outreach in conjunction with Taxpayer Advocate Service (TAS), which he said was very beneficial and the outreach was favorably received. He mentioned to make contact with their Local Taxpayer Advocate (LTA) in order to get into more outreaches.

He also mentioned there was an outreach where he would be able to sit at a table and hopefully get feedback from practitioners instead of complaints from taxpayers.

Nancy said she has a couple of outreach events that are in the works, but she's still working out the details.

Aileen has been working with her LTA; however, the outreaches have not been happening due to lack of budget for the LTA to purchase a booth or allow travel reimbursement.

Allan has been working with the Stakeholders Liaison Office in his area and recommends that all members get in contact to let the office know they are in their area and can participate in outreaches.

Mentorship – Ken Donnelly

Ken stated he needed to set up a time with Nancy Dery to speak with her and see how she is doing as a TAP member.

Round Table Discussion – All

Bernie Garland stated his appreciation for the group allowing him to listen in on the call and for allowing him to provide some information.

Closing – Berni Tehrani

Berni closed the meeting.

**Taxpayer Advocacy Panel (TAP)
Bankruptcy Compliance Project Committee
Meeting Minutes
April 10, 2012**

Designated Federal Official

- Berni Tehrani, Local Taxpayer Advocate (LTA)

Attendance

- Ken Donnelly (in-part-excused)
- Aileen Fisher
- Allan Goldberg
- Edith Kendall
- Hector Santini
- Diane Turner
- Nancy Dery

Members Absent

- Michael DeTergo
- Samuel (Sam) Sorich (excused)

Staff

- Susan Jimerson, TAP Program Manager
- Tim Shepard, TAP Analyst
- Nina Pang, TAP Analyst
- Kymberly Hand, TAP Secretary/Note taker
- Tonjua Menefee, SBSE Program Owner
- Marilyn Ames

Staff Absent

- Andrew Mettlen, Portfolio Analyst (PA)
- Lyle Lauterbach, Systemic Advocacy Analyst (SAA) – excused
- Rocco Steco

Guest

- Paulette Labastrie, TAP Alternate

Opening/Welcome/Announcements

Berni Tehrani opened the meeting.

Edith Kendall welcomed everyone and stated that Ken Donnelly would be joining the call later.

Tim Shepard mentioned that Brian Roy had resigned and introduced Nancy Dery as his replacement.

Nancy Dery introduced herself and provided a brief background about her employment experiences.

Everyone took a moment to welcome her to the group.

Susan Jimerson introduced herself and told the group that the meeting would be an administrative meeting, due to the Federal Register Notices not being posted in a timely notice.

Roll Call – Kymberly Hand

Kymberly took roll and quorum was met.

Approve March Minutes – Edith Kendall

The committee reviewed the minutes from March, but was unable to make a decision, due to the meeting being administrative meeting only.

Allan Goldberg requested to know what the percentage rate in the second paragraph of the Communications Subcommittee meeting notes was referring to.

It was decided to email the subcommittee notes to Rocco for further clarification.

Action Item: Tim Shepard to email subcommittee notes to program owners and Marilyn Ames for clarification.

Program Owner Comments – Tonjua Menefee/Marilyn Ames

Tonjua said that Rocco had provided a large amount of research that impacts Bankruptcy and she was curious to know if the committee had any questions as of yet that she could take back to Rocco. This would allow him time prior to the Face to Face to provide his feedback.

Edith said that the Communications Subcommittee had discussed the research and would be formulating the questions at their next meeting. She would email the questions to the staff once she had them.

Tonjua mentioned that anything the group can do to ensure that taxpayers understood what they needed to do prior to filing bankruptcy would be helpful.

Allan Goldberg mentions that on the forms “how to request tax return transcript,” it mentions several ways to do it, but it did not mention the Practitioner Priority Service and he thinks it would be a good way the taxpayer to get the transcript.

Tonjua says the Practitioner Priority Service was restricted to Practitioners only, but was he thinking that it could be opened up to taxpayers.

Allan said that if taxpayers have an attorney working for them, then the attorney could call and get the transcripts sent directly to them.

Tim reminded everyone where he was placing the research being sent from Rocco on TAPSpace under Bankruptcy Compliance in the folder titled Misc.

Project Update – Ken Donnelly

Ken Donnelly joined the call late.

Tim provided him the update thus far throughout the meeting.

Ken provided his update, stating that he had sat in on the Processing Subcommittee and had spoken to Edith during the month. He was pleased with the progress thus far of the committee. He saw that the subcommittees complemented each other and was hoping to be able to have a rough draft together soon. So at the Face to Face the research could be narrowed down to provide with a final product or at least a more condensed presentation.

Subcommittee Reports

Members of both subcommittees provided a brief update on their progress:

Communications Subcommittee – Edith Kendall

Edith provided a status update to the committee, stating the subcommittee had set a timeline of what assignments to have done through June. She and Sam would be looking into the Trustee Roles and why the cases are being rejected.

Edith suggested that Nancy Dery join the Communications Subcommittee, due to her background in communications.

Action Item: Edith to email Nancy Dery emails regarding the Communications Subcommittee.

Edith said that Ken Donnelly and she would join each other's subcommittees to look for repetitive issues and suggestions. This would allow the committee to have better productive drafts for the project.

Process Administration – Diane Turner

Diane Turner provided a status update to the committee, stating the subcommittee had discussed the different steps that needed to be taken. The members selected which ones they wanted to work on and the four were: Debtors Responsibility, Trustee Responsibility, the IRS Responsibility, Process and Methods. The group was hoping to be able to make some progress during this month and be ready to finish up by the Face to Face.

Outreach – Edith Kendall

Edith reminded the committee that a simple conversation was considered an outreach and to remember to record their volunteer hours on the spreadsheet that they sent to Kymberly.

She mentioned that she would be sending out letters to several editors, due to this time being a slow time for news, just to introduce herself as the local TAP member.

Susan Jimerson reminded the committee that while doing outreach to send any received issues to the staff. This would allow the staff to get them into the database for the Screening committee to review and possibly bucket into a project for next year's committee.

She also reminded everyone to continue recording their volunteer hours on the spreadsheet with their outreach.

Tim made the suggestion that members provide Nancy Dery some ideas about how they had made contact with their Local Taxpayer Advocate (LTA).

Allan Goldberg stated that he had contacted the SBSE Stakeholders Liaison Representative for his state and the person sends him information with different events dealing with different groups.

Action Item: Tonjua to send Tim a link to all the SBSE Stakeholders Liaison Representatives for the nation.

Action Item: Tim to send the SBSE Stakeholders Liaison Representative to Nancy Dery.

Aileen Fisher stated last year she had written to her Congressman and introduced herself as the local TAP member. She had received good response from doing that.

Nancy mentioned she had contacted her LTA; however her LTA is new at the job and couldn't really assist her at the moment.

Mentorship – Ken Donnelly

Ken mentioned that he had sent Sam a couple of emails and things were progressing.

Ken explained the program to Nancy, explaining what the objective was and to assist the new members get a jump start on all the information they receive when joining TAP.

Nancy said she would appreciate the assistance and would look forward to Ken's emails.

Project Timeline – Edith Kendall

Edith said Ken and she had spoken regarding the timelines that the two subcommittees had made and both were happy with the progress.

Edith mentioned she would be sitting through a Bankruptcy Course to gather information later in the month.

Tim reminded the committee that as a whole, the committee has two more meetings prior to the Face-to-Face and if needed the group could have a meeting at the beginning of June.

Kymberly commented that travel arrangements were coming along and she was waiting on the confirmation numbers from the hotel.

Action Item: Kymberly to contact Nancy Dery regarding her travel arrangements.

Action Item: Kymberly to email the Suggestion Mailer to the committee for taxpayers to provide information on their issue.

Round Table Discussion – All

No comment

Tim reviewed the Actions Items of the meeting.

Tim reminded everyone that Communications Subcommittee meeting was on the 24 of April at 9 a.m. PST and Processing Subcommittee meeting was on the 25 of April at 9 a.m. PST. He would be working on the agendas and if anyone had something to add, to email him.

Closing – Berni Tehrani

Berni closed the meeting.

**Taxpayer Advocacy Panel (TAP)
Bankruptcy Compliance Project
Meeting Minutes
March 13, 2012**

Designated Federal Official

- Berni Tehrani, Local Taxpayer Advocate (LTA)

Attendance

- Michael DeTergo
- Ken Donnelly
- Allan Goldberg (in part)
- Edith Kendall
- Brian Roy
- Hector Santini
- Samuel (Sam) Sorich
- Diane Turner

Members Absent

- Aileen Fisher (excused)

Staff

- Susan Jimerson, TAP Program Manager
- Tim Shepard, TAP Analyst
- Kymberly Hand, TAP Secretary
- Rocco Steco Program Owner
- Lyle Lauterbach, Systemic Advocacy Analyst (SAA)

Staff Absent

- Andrew Mettlen, Portfolio Analyst (PA) (excused)
- Tonjua Menefee, SBSE Liaison

Guest

- Barbara Chambers-Brown, SBSE Program Analyst (for Tonjua Menefee)

Opening/Welcome/Announcements

Berni opened the meeting.

Ken welcomed everyone to the meeting and announced that Mary Jean (MJ) Potenzzone had submitted her resignation from TAP due to ongoing illnesses that were taking too much of her time away from TAP.

Roll Call – Kymberly Hand

Kymberly took roll and quorum was met.

Approve February Minutes – Ken Donnelly

The committee reviewed the minutes and by consensus, approved the February minutes as written.

Program Owner Comments – Rocco Steco

Ken asked Rocco what would be the ideal deliverable method for him regarding this project.

Rocco stated that the TAP template would be sufficient. He also wanted to know what, if anything, the group needed from him or his group. He also wanted to hear from the subcommittees as far as what they had been able to discover thus far and if they needed any assistance from him with research or more guidance on the end project.

Rocco provided information to the group on Publication 908. He asked Barbara Chambers-Brown to explain.

Barbara stated the publication is accurate regarding when the taxpayers had to ensure that all tax returns had been filed prior to bankruptcy being approved. She said regardless of the chapter, taxpayers must ensure they have filed. If the taxpayer did not have a filing obligation due to no income, then the bankruptcy should not change that.

Project Update – Ken Donnelly

Ken said the subcommittees had been successful thus far with arranging the subcommittee meetings and times.

Ken explained with MJ's departure from TAP, her subcommittee needed a new leader or the group needed to decide what to do.

Edith Kendall suggested since the three subcommittees seem to co-mingle, combine subcommittees, one and three, and have two as its own subcommittee.

The group decided, by consensus, to combine subcommittees one and three and leave two as its own subcommittee.

One subcommittee will be named Communications with Edith Kendall as the lead. The other subcommittee will be named Process Administration with Michael DelTergo as the lead.

Action Item: The Process Administration subcommittee will keep their March 28 or the fourth Wednesday as their meeting date.

Action Item: Tim will work on a blended agenda with the Process Administration subcommittee.

Communications Subcommittee—Edith Kendall

Edith said the group would be having their first meeting on March 27. She did say that Aileen Fisher had sent over some research on the communications between the Department of Justice on the requirements prior to filing for bankruptcy to the taxpayers, primarily regarding the credit counseling unit and the credit counseling course which is a requirement prior to filing for bankruptcy. She said she wanted to do more research prior to bringing in a SME.

Edith also announced the Communications subcommittee would be meeting on the fourth Tuesday of the month at 9 a.m. PT.

Process Administration – Michael DelTergo

Michael said the group had yet to have a formal meeting, but he had discussed with Tim, to create an outline regarding what issues needed attention in terms of Process Administration and what were the pros and cons of doing these. Also what was the current process now and what avenues were available to both taxpayers and practitioners. He said they had also discussed when to try and bring in someone to talk to the group.

Rocco suggested asking Tonjua on who would be a good SME in the communications section regarding this issue of the avenues that are currently available to taxpayers and practitioners to ensure compliance.

Outreach – Edith Kendall

Edith stated the outreach meeting will be held on the third Fridays of the month and any news or updates would be posted on TAPSpace. She also stated the new TAP Logo had been placed on TAPSpace.

She thanked the Seattle staff for the new outreach report, which is being used throughout TAP by all members. She asked for anyone with questions or suggestions to email her.

Kymberly explained how to track and submit the total volunteer hours on the outreach/volunteer report form. She mentioned that all hours, whether it be meetings, or research, or communicating with people regarding TAP, are considered volunteer hours and should be tracked.

Mentorship – Tim Shepard/Susan Jimerson

Susan reviewed the program and the goals of the program, stating the purpose was to create a “buddy system” for new members to get better acquainted with TAP.

Tim said hopefully during the next meeting the mentee/mentor of the group would be able to provide an update on the progress and how things were going.

Project Timeline – Ken Donnelly

Ken requested to know if there had been any updates on the Face to Face location and dates.

Susan said the final location had been decided and the Face to Face would be held in Seattle, WA and would be held on June 27-29.

Ken suggested the group look at having the final deliverable up to 90% complete to the Face to Face and hopefully after the Face to Face the final project would be completed and be ready to be turned in for review to the Project Owner.

Round Table Discussion – All

Brian Roy suggested the subcommittees try to concentrate the final meeting prior to the Face-to-Face to develop a set of goals to bring to the Face to Face that they will accomplish at the Face to Face in June.

Closing – Berni Tehrani

Berni closed the meeting.

**Taxpayer Advocacy Panel (TAP)
Bankruptcy Compliance Project Committee
Meeting Minutes
February 14, 2012**

Designated Federal Official

- Linda Rivera, Acting Designated Federal Official

Attendance

- Michael DelTergo
- Ken Donnelly
- Aileen Fisher
- Allan Goldberg
- Edith Kendall
- Mary Jean (MJ) Potenzzone
- Hector Santini
- Samuel (Sam) Sorich
- Diane Turner

Members Absent

- Brian Roy (excused)

Staff

- Tim Shepard, TAP Analyst
- Nina Pang, TAP Analyst
- Rocco Steco,
- Lyle Lauterbach, Systemic Advocacy Analyst (SAA)
- Tonjua Menefee, SBSE Program Owner

Staff Absent

- Berni Tehrani(excused), Designated Federal Official
- Andrew Mettlen, Portfolio Analyst (PA)

Guest

- Barbara Chambers-Brown, SBSE Program Analyst

Opening/Welcome/Announcements

Linda Rivera opened the meeting.

Ken Donnelly welcomed everyone to the call and wished everyone a Happy Valentine's Day.

Roll Call

Nina Pang took roll and quorum was met.

Approve December Minutes – Ken Donnelly

The committee reviewed the minutes and by consensus, approved the January minutes as written.

Program Owner Comments – Rocco Steco

Rocco Steco stated he had reviewed the original project description and goal. He said he was happy to see the progress the committee had made thus far and was looking forward to the future with the group. He offered to provide contact information for some of his staff to assist the group if needed.

Linda suggested letting Tim contact Rocco if the committee needed it, instead of having the members contact him directly.

Project Outline – Ken Donnelly

Ken Donnelly reviewed the project outline and complimented everyone thus far on their hard work. He explained how the group has been able to break down the project into subcommittees to allow better results for the project referrals.

Subcommittees – Ken Donnelly

Ken described the proposed three sub topics for the project committee: Bankruptcy Compliance Process Administration, Bankruptcy Compliance Communication and Bankruptcy Compliance Methods and Validation

He stated the Bankruptcy Compliance Process Administration would work on the actual mechanisms like a bankruptcy compliance checklist; providing a hot line for taxpayers to call for information; FAQ's on website; use of E-Services on website for POA's to view prior tax years.

Bankruptcy Compliance Process Administration members include Dianne Turner, Michael DelTergo and Hector Santini. Michael DelTergo will be the lead of this sub-topic.

He stated the Bankruptcy Compliance Communication would work on developing effective ways for communicating with taxpayers and educating taxpayers on the requirements like social media work with organizations that have stakeholders in the process and provide outreach presentations about Bankruptcy Compliance.

Bankruptcy Compliance Communication members include Aileen Fisher, Sam Sorich and Edith Kendall. Edith Kendall will be the lead of this sub-topic.

He stated the Bankruptcy Compliance Methods and Validation would work on finding out where debtors can go to verify tax filing compliance for taxpayers. The goal was to provide debtors and POA's the ability to verify compliance prior to filing taxes for current year. Bankruptcy Compliance Methods and Validation members include MJ Potenzzone, Allan Goldberg and Brian Roy. MJ Potenzzone will be the lead of this sub-topic.

Tim Shepard suggested deciding the sub-topics meeting times via email due to time constraints.

Action Item: Tim to email members of each sub-topic group to pick their meeting day and time.

Outreach – Edith Kendall

Edith reviewed the committees outreach and stated that Linda had some updated information on outreach regarding the tracking of volunteer hours.

Linda stated the TAP management had decided, due to some developments from last year, to combine the outreach spreadsheet, with the volunteer tracking spreadsheet to create a new outreach/volunteer tracking spreadsheet.

Tim stated the new form was on TAPSpace and Kym would send it out with the Outreach request every month.

Face to Face Update – Linda Rivera/Tim Shepard

Linda said the dates for the face to face had been decided and were June 27 – 29, however the staff has yet to receive a designated place.

Mentorship – Linda Rivera

Linda said the TAP staff was in the process of finalizing the program and reminded new members if they felt they needed a mentor to please let her know.

She said the program was designed to allow new members to feel like they could get the assistance they might need from a seasoned member. She also mentions that some mentors might have more than one mentee due to the level of volunteers who wanted to be a mentor.

Update Your TAPSpace Profile – Tim Shepard

Tim reminds the committee's members to ensure their profiles on TAPSpace are updated. This will ensure that when documents are posted to TAPSpace, there will be a notification sent to their emails.

Round Table Discussion

Linda stated Seattle Staff has a new manager, whose name is Susan Jimerson and she will be reporting on Feb 27.

Closing

Linda Rivera thanked everyone for their time and patience with her during her time acting as Seattle's manager and closed the meeting.

**Taxpayer Advocacy Panel (TAP)
Bankruptcy Compliance Project Committee
Meeting Minutes
January 10, 2012**

Designated Federal Official

- Bernardita (Bernie) Tehrani, Local Taxpayer Advocate

Attendance

- Michael DelTergo
- Ken Donnelly
- Aileen Fisher
- Edith Kendall
- Brian Roy
- Hector Santini
- Dorothy Sergeant
- Samuel Sorich

Absent

- MJ Potenzzone
- Diane Turner
- Berni Tehrani, DFO

Staff

- Shawn Collins, TAP Director
- Tim Shepard, TAP Analyst
- Nina Pang, TAP Analyst
- Kymberly Hand, TAP Secretary

Guest

- Tonjua Menefee, SBSE Program Owner
- Barbara Chambers-Smith, SBSE Program Analyst
- Nadine Marshall, SBSE Program Analyst
- Marilyn Aims, SBSE Policy Analyst
- Rocco Stoco

Opening/Welcome/Announcements

Shawn Collins opened the meeting and welcomed everyone to the call. She took a moment to introduce herself as the TAP Director, because she had been on a detail for the past few months.

Roll Call

Kymberly took roll and quorum was met.

Approve December Minutes – Ken Donnelly

The committee reviewed the minutes and by consensus, approved the December minutes as written.

Program Owner Comments – Tonjua Menefee/Rocco Steco

Tonjua Menefee explained the original program owner, Pamela Lund, had been on a detail and was now being promoted into that position. She introduced Rocco Steco as the new Program Owner, stating that he has a lot of experience and knowledge about the subject.

Rocco Steco introduced himself and provided a brief background on his experience and knowledge. He said he was looking forward to working with the group and helping them with the project by getting background and other information that might be needed.

Rocco provided background on the project and what specifically needed to be accomplished from the group. He also provided what the IRS was looking for from the group on the project, stating the IRS needed better education for the taxpayers and tax preparers on the subject.

TAP move to Systemic Advocacy – Linda Rivera

Due to Linda's absence, Shawn Collins provided information to the group explaining the reason behind the move to Systemic Advocacy. She explained the move to Systemic Advocacy would allow TAP more support when submitting issues up to the IRS and would allow TAP staff better access to research and the ability to pull more support from the Subject Matter Experts.

Discuss Outline of Project – Ken Donnelly

Ken provided his idea of how the project should be outlined with completion dates and what needs to be done over the next months. He stated there would be three subcommittees to choose from.

He requested to have members designate which subcommittee they would like to be on and send their request to Tim.

Action Item: Tim to send out an email requesting from committee members, which subcommittee they wanted to be on.

Project Timeline and Potential Face to Face – Ken Donnelly

Ken provided the project timeline and projected completion date. He also discussed the possible dates for the face to face for the project committee.

Tim stated that cost projections were being done and the city had yet to be determined but the dates needed to be chosen for the TAP Calendar.

Action Item: Tim to send out an email requesting dates from the group for when they would prefer the face to face to be.

Outreach – Edith Kendall

Edith provided information to the committee regarding outreach and some upcoming events.

Several members stated they had been contacted by their Local Taxpayer Advocate to attend local outreach events.

Mentorship – Linda Rivera

Due to Linda's absence, Tim stated that he knew that members were being grouped together with a mentor/mentee; however, he was not sure when the final list and notification would be done because Linda had been in training and had not provided the final list to everyone yet.

Round Table Discussion

No discussion

Closing

Shawn Collins closed the meeting.