



## 2008 Meeting Minutes Joint Committee

- November 5, 2008
- October 2-3, 2008
- September 3, 2008
- August 6, 2008
- June 19-21, 2008
- May 7, 2008
- April 2, 2008
- March 5, 2008
- February 6, 2008

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**Taxpayer Advocacy Panel (TAP)  
Joint Committee Face-to-Face Minutes  
Atlanta, GA – November 5, 2008**

[TAP Chair Report](#)  
[Joint Committee Survey Results](#)

**Designated Federal Official**  
Shawn Collins, Acting TAP Director

**Members Present**

Hank Mosler, TAP Chair  
MJ Lee, TAP Vice Chair  
Ben Chapman, Chair, Area 2  
Dale Cooper, Chair, Area 3  
Milissa Bensen, for Area 6  
Charles Davidson, Chair, Area 7  
Bruce Zgoda, Chair, Burden Reduction  
John Verwiell, Chair, EITC  
Stan Wernz, Chair, Area 4  
Wayne Whitehead, Chair, TAC  
Mark Paris, Chair, Communication  
Al Rodriguez, Chair, Forms and Pubs  
Kay Bell, for Area 5

**Members Absent**

Rick Rousseau, Chair, VITA  
Lee Stieger, Chair, Notices  
Joe Shields, Chair, Area 6  
Kenneth Wright, Chair, Area 5  
Shaun Barry, Chair, Area 1

**Staff Present**

Mary Ann Delzer, Acting TAP Manager  
Louis Morizio, TAP Manager  
Judi Nicholas, TAP Manager



Anita Fields, Note Taker  
Steve Berkey, Senior Program Analyst

**Visitors**

Dean Conder, Area 1 Panel Member  
Bob Patterson, Area 2 Panel Member  
Kimberly Brown, Area 2 Panel Member  
Sabby Jonathan, Area 7 Panel Member

**Welcome/Announcements/Review Agenda**

Hank Mosler welcomed everyone

**Roll Call**

Quorum met.

**National Office Report**

Shawn announced that Charles Davidson has been elected TAP Chair and Kenneth Wright as Vice Chair. New staff for TAP: Director’s Secretary: Shelby Jenkins, Milwaukee Analyst: Ellen Smiley; and Plantation Analyst: Marianne Ayala.

The Issue Committee list will be out not later than Friday. There will be an email coming out asking members their preference and the new members will have to rank their preference from 1-9. Hank also wanted to give Kudos to Shawn and the TAP staff for moving so quickly and getting this out to the returning and new members.

**Recruiting Status**

**TAP Chair Report**

Mosler noted that we have completed the internal assessment for the Joint Committee. He thanked everyone for participating. He also thanked Susan for putting it all together.

**Review and Approve October 2-3, 2008, Face-to-Face Minutes**

Minutes were approved by consensus.

**Feedback from October 2-3, 2008, Face-to-Face Meeting**

There were a couple of suggestions: We have finally come together and learned how to work together as a high level team. (See attachment for further details.)

**Issues for Consideration (P)**

708-4558—1099 Reporting for Joint Account Ownership— this issue was re-written from the recommendations received from the October face-to-face. It was agreed by consensus to elevate.

208-4056—Small Business EZ Tax Program— this issue was presented at the Joint Committee face-to-face in October. The recommendation from the Joint Committee was to split into two issues. This issue comes back unchanged. Stan Wernz suggested a re-word of the second sentence under benefits and barriers to read: Many small businesses would get the assistance they need to understand and start meeting their tax obligations, to include taxpayers with smaller side-line businesses. The Joint Committee recommends that this issue not be elevated in its current state. The points they are making (too broad and lacking currently available resources provided by IRS) are valid. The Joint Committee believes the assistance can be a real benefit in starting up small businesses and they would like for Area 2 to re-work the issue (1) in regard to what resources are currently available, (2) see if it can be sharpened to include a recommendation on how it might get started and (3) maybe make contacts with some people in the SBSE area for input prior to re-elevating.

Hank wants to ensure that the message is that the Joint Committee thinks this is a really good idea it



just needs to be packaged so that the IRS will accept it.

**ACTION: Mary Ann Delzer to send resources to give some input to Ben Chapman and Bob Patterson.**

#### **TAP Chair/Vice Chair Election Status**

The election is complete and Charles Davidson, Area 7 was elected as Chair and Kenneth Wright, Area 5 was elected as Vice Chair.

Steve Berkey stated that the process works well and out of the 90 members only 73 voted. He also mentioned that there was some talk on improving the process for next year. The improvements for next year will be part of the 2009 leadership team to discuss during Chair Training.

#### **Annual Meeting Team Update**

Are any 2008 Chairs not attending? Wayne Whitehead will not be attending. Steve reported that all tasks have been completed. The agenda and workshop descriptions have been posted. There is a drop dead date of approx. 1 week for minor changes to the agenda. The team recommends this year's theme be Make a Difference for Taxpayers.

Pre-meeting mailer plan—Otis obtained information on restaurants in the area for new member dinners. The managers will check with the Chairs to ensure that they all have the information that was sent out and they will take care sending any information needed.

#### **Chair Training Team Update**

MJ reported that the agenda is complete, but now that the new Chair and Vice Chair have been selected she will leave it to them to indicate if there is anything they would like to change. She also thinks that it should be included in the printed brochure for the Annual Meeting. The agenda for chair training will be included in the Annual Meeting agenda.

#### **Annual Report Team Update**

Wayne Whitehead stated that if all the Chairs send their reports in this month, we should meet our deadline of April to get the Annual Report distributed. There is a template available on TAP Space. Milissa stated that she has a problem with the one that is posted and would like for it to be emailed to her. Mark will send out a new version to take the word Draft out of the document.

#### **Outgoing and Returning Member Survey Status**

The internal subcommittee wants to stick with the process that has been used previously; therefore the returning member survey will not go out until next spring. The survey has been sent to third year members retiring from TAP and responses are coming in.

#### **One page List of Responsibilities for Area and Issue Committee Chairs and Vice Chairs**

Mark stated that if anyone has any suggestions, send it out to Mark by the end of the week.

#### **TAP Volunteer Skills Matrix**

Hank reported that this is still a work in progress by the Communications Committee and TAP Staff and will not be available as an insert for the Annual Meeting mailer.

#### **Public Input**

No comments.

#### **Closing**

Wayne informed everyone that if they don't get their template just right, don't worry about it the production team will work with us to get it right.

#### **Meeting Adjourned**



**Next Meeting: December 2-5, 2008 (Annual Meeting, Arlington, VA)**

**ACTION ITEMS**

1. **Mary Ann Delzer to send resources to give some input to Ben Chapman and Bob Patterson.**
2. **Charles will get any feedback pertaining to chair training back to MJ and Steve before the end of next week.**
3. **Mark Paris will send a new template for the chair reports with the word draft removed.**
4. **Steve to create a new folder on TAP Space for TAP internal assessments.**

**RECOMMENDATIONS**

**Consensus to elevate the following recommendations**

**#708-4558—1099 Reporting for Joint Account Ownership**



**Taxpayer Advocacy Panel (TAP)  
Joint Committee Face-to-Face Minutes  
Atlanta, GA – October 2–3, 2008**

[Thursday, October 2, 2008](#)

[Friday, October 3, 2008](#)

[TAP Chair Report](#)

[Action Items](#)

[TAP Issue Recommendation Review Results](#)

**Designated Federal Official:**

Shawn Collins, Acting TAP Director

**Members Present:**

Hank Mosler, TAP Chair  
MJ Lee, TAP Vice Chair  
Shaun Barry, Chair, Area 1  
Ben Chapman, Chair, Area 2  
Dale Cooper, Chair, Area 3  
Stan Wernz, Chair, Area 4  
Kenneth Wright, Chair, Area 5  
Melisa Benson, Vice Chair, Area 6  
Charles Davidson, Chair, Area 7  
Bruce Zgoda, Chair, Burden Reduction  
Mark Paris, Chair, Communication  
John Verwiell, Chair, EITC  
Lee Stieger, Chair, Notices  
Wayne Whitehead, Chair, TAC  
Rich Rousseau, Chair, VITA  
Al Rodriguez, Chair Forms and Pubs

**Staff Present:**

Steve Berkey, Senior Program Analyst  
Patti Robb, Note Taker  
Anita Fields, Note Taker  
Susan Gilbert, Acting TAP Manager  
Nancy Ferree, TAP Manager  
Mary Ann Delzer, Acting TAP Manager  
Louis Morizio, TAP Manager  
Otis Simpson, Program Budget Analyst

**Visitors:**

Rose Browne, Local Taxpayer Advocate, Atlanta, GA

**Members Absent:**

Joe Shields, Chair, Area 6

**Thursday, October 2, 2008**

**Welcome – Hank Mosler / Shawn Collins/Rose Browne**

Hank welcomed everyone to the meeting. He also introduced all the new attendees.



Shawn Collins made a few remarks and let everyone know that she is looking forward to meeting and talking to everyone.

Rose Browne welcomed everyone to Atlanta. She is the Local Taxpayer Advocate for the state of Georgia. She gave a brief summary of her background in the IRS. Rose made it clear that the Taxpayer Advocate Service (TAS) is willing and ready to support/work with TAP in anyway they can.

### **Approval of September Minutes**

Minutes approved by consensus.

### **National Office Report – Shawn Collins**

Shawn reported that the TAP program is going to have a high level audit by TIGTA. They may be coming to you for some information. We the staff will let you know how to proceed. The update on the recruiting package is in treasury and we are just waiting on Secretary Polson to sign it. We expect to have the signed package NLT the end of October.

Ben Chapman asked if the committees will know the names of the new members before the official list comes out in order to invite them to the October and November meetings. The response from Shawn was, we will send out an invitation to all pending applicants to attend the October and November area teleconferences.

Melisa asked what is the member's level of obligation to answer questions from TIGTA. Shawn responded that, she would advise you to answer any questions they may have because they are the police of the IRS.

### **TAP Chair Report – Hank Mosler**

*See Attachment 1*

Hank Mosler went over the table in the Chair Report. He gave accolades to the Chairs for all of their work their committees have done thus far. Hank said that he is looking for input for things that is not on the list. He wants it to be as accurate as possible for the Annual Report.

### **Feedback from Sept 3 teleconference – Ken Wright**

Ken Wright reported that the agenda and the pre-read items are not posted timely. On the September call it was inappropriate to talk politics on conference calls, before the call actually start. There is too much chatter after a decision has been made. We should discuss clear guidelines on the Forms and Pubs issues and the Joint Committee.

**ACTION: Hank Mosler will send an email to address the comment made on members discussing politics on conference calls. Hank and Shawn will address the Forms and Pubs issues with Sue Sottile and Bob Erickson.**

### **Area Chair Reports Area 1 – Shaun Barry**

Shaun explained the number of issues and pending issues that were outlined on his report. He shared a tool on how to get members to report their outreach. He shared his concern on an Identity Theft issue committee.



## **Area 2 – Ben Chapman**

Ben reported that he may have one more issue to submit to Joint Committee before the end of the year. He reported that the committee will be working four issues come the October meeting. There are a number of issues in the parking lot that will move forward to 2009. Ben reported that Area 2 have had three resignations this year, and that impacted outreach. Area 2 will pick up five new members this year.

## **Area 3 – Dale Cooper**

Dale agreed that during the summer the outreach tappers off. Dale said that Area 3 had three elevated issues and he is just waiting on the responses. Dale asked how we get them motivated. He didn't have anything to add to his Chair Report.

Mary Ann Delzer explained that when she gets a response back from the IRS that she places them in the elevated issues folder on TAP Space.

## **Area 4 – Stan Wernz**

Stan reported that Area 4 have been blessed and is just tracking along. He said that too much turn-over in an office has a detrimental impact on and Area. Stan said that the members are mentioning that information is not getting passed down to them. He said that one week from today he will draft a memo to the members of Area 4 on the highlights of the JC meeting.

## **Area 5 – Ken Wright**

## **Area 6 – Joe Shields**

Melisa reported that Area 6 has 69 suggestions many were dropped because they are legislative in nature. Four have been transferred to other area committees working similar projects. Five issues have been elevated and of the five two were rejected, one was accepted and two are still under consideration. The outreach has been down primarily due to an abundance of members rotating off the panel this year.

## **Area 7 – Charles Davidson**

Charles reported that Area 7 outreach numbers have been down during the summer and he expects them to come up again. They have one issue before the JC today. Area 7 is doing an event with Wage and Investment (W&I). W&I want the TAP members to provide information on what should be allowable expenses for taxpayers that are in collections.

Mary Ann mentioned that when TAP first started, the IRS would not talk to TAP members. She says that if the IRS is now coming to TAP for input shows a huge success for TAP.

## **Issue Chair Reports Communication Committee – Mark Paris**

Mark reported that they have been very busy. A new committee has been created by the name of E-Com. They will deal with all the electronic portions of TAP. Mark asked all the Chairs to mention to their committees if they would like to volunteer to be a part of this subcommittee. They are also working on a concept of E-Town Hall. Currently they are looking at the University of Nebraska and the University of Massachusetts. They are looking to put the TAP Logo and a link to the TAP website on reputable business sites. The TAP mailer is complete and is now in printing. Melisa Benson had an idea



to have recruitment cards. They are now in the internal approval process. They are expected to be published by the annual meeting.

Communications have also been working on how to improve the inter relationship with TAS.

Internal Communications: The TAP survey is wrapped up. The exit survey will be going out this month. The returning and new member surveys are targeted to be handed out at the annual meeting. There are also looking at updating the Member Handbook.

Communications currently have 8 projects and 4 completed.

### **Burden Reduction – Bruce Zgoda**

Bruce mentioned that they have been having trouble getting work from the Program Owners. They will be getting a new Program Owner from 2009. He said that some members felt that this issue committee should not stay in existence due to the lack of Program Owner participation. Hopefully this will change with the new Owners and over half of the current members rotating off.

### **Earned Income Tax Credit (EITC) – John Verwiel**

John reported that three major proposals have been completed and forward to the Program Owners. The proposals were made to modify, clarify or simplify EITC guidelines within the limits of reducing the EITC error rate.

### **Notices – Lee Stieger**

Lee reported that the Notices Committee is receiving a lot of requests to look at correspondex letters. He stated that they are really overwhelmed with work. He stated that Notices will still have to carry over approx. 10–15 issues into 2009. Currently there are 13 members on the committee, but we need at least 18–20 members. Lee said that his biggest concern is that  $\frac{3}{4}$  of the committee is rotating off the committee.

### **Taxpayer Assistance Centers (TAC) – Wayne Whitehead**

Wayne reported the TAC Committee is recommending to the IRS not to have taxpayers bring in their SS Card. Another recommendation was to re-vamp their sign in sheet. He stated that they do have approx. 20 more recommendations. The TAC committee has a new Program Owner that has been onboard for approx. 60 days.

### **Volunteer Income Tax Assistance (VITA) – Rick Rousseau**

Rick reported that this is the third year that VITA has been in existence. He feels that they have more structure this year than in the previous years. The committee has participated in five projects and wrote two proposals. He recommends that the majority of members placed on the VITA committee have VITA/TCE experience.

### **Forms & Publications (Ad Hoc) – Al Rodriguez**

Al Rodriguez started by thanking the IRS Program Owners for consistently supporting and participating in the monthly conference calls. There was only one meeting this year where we didn't have quorum. Al reported that Forms and Pubs had 20 projects this year and is currently working on four. The IRS has approximately 2 or 3 in the pipeline.





Hank wants to thank all the Chairs for getting a 100% count on getting their reports in on time.

Joint Committee Quality Review Team Progress Report – Wayne Whitehead Wayne explained the quality review team process. He said that it is good to have at least five members on the team. If the new TAP Chair for 2009 would like to keep the quality review team operating, a writing style guide has been produced for quality. It is recommended that they keep 5 members and get someone with a publishing background. Ken mentioned that they don't review for substance, just writing style. Based on the comments from the Area chairs the committee feels that the Quality Review Team should remain in place going forward.

**Area Committee Issues: A1 – 4039, Paying Your Federal Income Tax with Online Banking**

Issue statement: The use of on-line banking – in which consumers make payments to merchants by directing transfers from their bank accounts – has become a generally accepted form of payment. The IRS should adopt on-line banking to permit both individuals and business taxpayers to submit tax payments electronically. . Ben asked if the bank charge for this service who pays and how much. Shaun stated that it depends on the institution and the consumer pays. Ben also mentioned that there is a delay on posting payments, so that may be a potential problem.

We intend for this to be a push process not a pull.

**CONSENSUS –The committee agreed by consensus to elevate the issue.**

**A1-4616, Add Information on TAP TO Publication 4633**

Issue statement: IRS Publication 4633, *Taxes: What you Need to Know*, contains general information about how citizens and small businesses should comply with federal tax laws. This publication – in the form of a compact disc (CD) – was created by the Taxpayer Advocate Service (TAS). The publication does not provide any information on the Taxpayer Advocacy Panel (TAP) or on how citizens can submit suggestions to address systemic problems they encounter. The goal statement is for the IRS to include information on TAP in Publication 4633, including a link to the TAP web site. The proposed solution is for the IRS to add a section under the "Tax Problems" section on the main page of Publication 4633.

Dale suggested that instead of places TAP under "Tax Problems" to place it under Links and Resources. Charles suggested that we also and links to what TAP is and our mission statement as well as our web address and phone number.

**CONSENSUS – The committee agreed by consensus to elevate with a few minor changes. The changes are to include standard tax language, include SAMS and place under links and resources.**

**A1- 5017, Processing of Paper Tax Returns**

Issue statement: Despite the continued efforts by the IRS to encourage electronic filing, approximately 40% of all individual income tax returns (Forms 1040 and 1040EZ) were filed via paper in 20081. Today, these paper returns are entered into IRS computer systems via manual data entry. Manual data entry is expensive, inefficient, and can have a significant error rate. The suggestion is for the IRS to adopt automated scanning and OCR technology for all paper returns. Area 1 feels by implementing an optical scanning solution, the IRS will save money and improve the efficiency in processing paper returns.

**CONSENSUS – The committee agreed to elevated this issue by consensus.**

**A1- 4173, Problem Solving Day**

Issue statement: IRS Publication 1796, *Tax Products CD/DVD*, includes current and prior year forms, instructions, and publications, as well as other useful materials. There is a \$30.00 fee for this product,



plus shipping and handling charges. However, the IRS provides paper forms and publications at no cost to the taxpayer. The cost of Publication 1796 encourages taxpayers to request paper forms and publications, which increases IRS mailing and production expenses. The goal is to reinstate the "Problem Solving Day" program in the Taxpayer Assistance Centers (TAC's) where sufficient staffing expertise exists. The committee proposes that the Problem Solving Day should be held only at those TAC's where there are sufficient resources and expertise to resolve the majority of case types anticipated.

**CONSENSUS – The committee agreed to elevate this issue by consensus with minor modifications. They are to move the table, change the last sentence of the quote and add 2008 data.**

- ***A1-4421, Submitting EXEMPT W-4's to the IRS***

Issue statement: When submitting Form W-4 to their employer, some taxpayers improperly claim that they are exempt from withholding. Employers are no longer required by the IRS to report taxpayers who claim "exempt" status, so there is no policing mechanism to prevent misreporting. As a result, such taxpayers often fail to withhold the correct range of individual income tax payments, resulting in large tax due amounts that require collection activities.

**CONSENSUS – The committee agreed not to elevate this issue at this time. If we can get more data, we can entertain in the future.**

- ***A1-5020, Addressing Identity theft***

Issue statement: Identity theft is a serious problem in the United States and is continuously evolving in both scope and volume. Taxpayers across the country who have been victimized by identity theft have no formal mechanism to notify the Internal Revenue Service (IRS), and there is no centralized unit or group within the IRS to receive, process, and investigate identity theft cases.

**CONSENSUS – The committee agreed to hold for one month before elevating for more research to be done by consensus.**

- ***A-2-4056, Small EZ Tax Program***

Issue statement: Many small businesses, particularly start-ups, fail to report their income (loss) to the IRS. Often their time is consumed starting and attempting to make the business survive, and they find the filing process beyond their capabilities but professional help is costly for them. Also, many immigrant minorities don't understand their responsibilities or have a cultural fear of dealing with the government. Area 2 propose that the IRS provide tax preparation services to select small businesses in their first three years, and for those with employees, assist with preparation of their first and second Employer's Quarterly Tax Return Form 941 and their first Employer's Annual feral Unemployment Tax Act Form 940.

**CONSENSUS – The committee agreed that Area 2 re-work this issue and bring it back.**

## **A2 – 3997, Revise Instructions for S Corporation Revocation**

Issue statement: The instructions to Form 1120S, *U.S. Income Tax Return for an S Corporation*, require that a revocation of an "S" election be sent to the Service Center where the original "S" election was filed. In a recent case, the revocation was filed with the Memphis Campus, since that is where the original election was filed many years ago. The Memphis Campus responded that they no longer handle "S" elections or revocations and suggested that the revocation letter be sent to the Cincinnati Campus. Area 2 propose that the instructions to Form 1120S, page 2, be revised to instruct taxpayers to file revocation statements with the Cincinnati or Ogden Campuses and to attach a copy of the revocation statement and related documents to the final 1120S. The Committee feels that the revision of the Form 1120S instructions would result in conformity between the instructions and



current IRS practice with minimal cost involved.

**CONSENSUS –The committee agreed by consensus to elevate this issue.**

**A2 – 5020, Revise Regulations for S Corporation Revocation**

Issue statement: After a taxpayer has partially completed their tax return, the software issues a notice that there will be a fee. Depending on the software vendor used, the taxpayer had either not read the specific qualifications for free e-filing and unintentionally violated a free file condition or the taxpayer has entered information that generates a form that does not qualify for free filing. The taxpayer is not always notified up front prior to beginning the process as to what information other than income, age and state may cause a fee to be generated.

**CONSENSUS – The committee agreed by consensus to elevate this issue with one modification.**

**A4 – 4760, Policy Agreement Policy changes**

Issue Statement: The \$25,000 ceiling for participation in the Installment Agreement (IA) program was set in 1999. Increasing this cap and the length of the payback period (currently 60 months) would ease taxpayers’ payment burdens and will increase the collection of unpaid taxes. Area 4 propose that the IRS increase the Installment Agreement (AI) program to allow more taxpayers to take advantage of this extended payment option and increase collection of unpaid taxes.

**CONSENSUS – The committee agree to elevate**

**A7 – 4558, Form 1099 Reporting for Joint Account Ownership**

Issue Statement: The Internal Revenue Service (IRS) provides burdensome guidance on how to report Form 1099 and Form 1098 information on individual tax returns when two or more non-married taxpayers share ownership of an account and its resulting income or deductions. Area 7 propose eliminating the requirement that nominee recipient taxpayers must prepare and file forms 1099 and 1096 to the IRS on behalf of the secondary taxpayer. Additionally they propose implementing either of the following solutions to allow joint account owners to easily and concisely report items such as interest, dividends, stock sales and mortgage deductions on their respective tax returns.

**CONSENSUS –The committee agreed to by consensus to re-work to be more specific.**

- **Ken Wright – 5047, Mortgage Debt Relief Act Guidance**

Issue statement: The Mortgage Forgiveness Debt Relief Act of 2007 (“the Act”) excludes from gross income qualified principal residence indebtedness (QPRI) that is forgiven. If the debt is forgiven in connection with loss of ownership of the residence, however, taxpayers may not qualify for the exclusion if the date the debt is formally forgiven is after the date of loss of ownership of the residence because of the technical definition of QPRI.

**CONSENSUS – The committee is to elevate to Nina Olson with a cc to Judi Wall and Sue Sottile.**

**TAP Reports and Database Information – Louis Morizio**

<b>Subject</b>	<b>Comments</b>
Active and Elevated Issues Reports (Chairs/Program Mgrs to review and provide corrections)	Louis will add the primary category to this report.
Report for IRS Response to Elevated Issues (Explain Process and ensure issues are closed out)	Hank said that he wanted the chairs to look at these reports and make decision to close out the issues for 2008.
Report for Elevated Issues with No Response	This pulls everything that was closed in 2008. It is



(Explain process and ensure issues are closed out)	<p>broken down by the status.  Hank proposed that the Issue Committee Chair along with the Program Director and Manager to go over the report to show success. Louis mentioned that we should focus on whether or not the project was completed rather than looking at whether the IRS accepted it. If it was completed timely and correctly then it is counted as a success.  Louis stated that there are going to be errors that are why it is important to review the reports and if you notice something that is not correct go back to the Program Analyst.</p>
Outreach Database and Report (Can this information be used to promote outreach)	<p>Recommendation is to share with Area committee members to hopefully promote more outreach.  <b>ACTION: Area Program Analyst should review the Outreach Activity report and clean it up. Make changes on how to code the names.</b></p>

**Review Status on all Issue Committee Projects: Determine which ones will be completed in 2008 and elevated directly to the IRS issue Committee Program Directors –**

- **Agree on process to get feedback from IRS on Issue Committee work–**

**Friday, October 3, 2008**

**LITC Presentation – Prof. Blasi**

- **Overview of the program and outreach considerations--**

Prof Blasi gave an overview of the Low Income Taxpayer Clinic (LITC) program in whole. The clinic in Georgia is the largest LITC clinic in the program. There is a LITC clinic in every state. They must represent Low Income Taxpayers only. When a taxpayer has a tax problem some of the things the clinic can do for them is: File a petition in tax court, file an offer in compromise, ask for a re-audit, etc. There is a requirement to re-apply every year for a LITC grant. The grant can't exceed \$100,000 and the clinic has to match whatever amount they get dollar for dollar. John Vieweil asked, how do you get out to the taxpayers that your clinic exists? Prof Blasi answered by saying that flyers are sent by the IRS that they exist and the service is free.

Bill discussed the way that the LITC at the University of Georgia works. He reported during the last 12 months they have submitted approx. 18 offers. In the last month the clinic have filed and accepted 18 offer and compromise, 3 re-audits, 20 petition in U.S. Tax Court.

**2008 Annual Report Plan – Wayne Whitehead**

- Review report format
- Review Area and Issue Committee Internal Assessment form

Hank asked, how do you feel about sharing the Internal Assessment Forms with the entire committee? Consensus – the committee agreed to share the Area, Issue and Joint Committees Internal Assessment Form with the entire committee and post on TAP Space.

**ACTION: Susan will email and pull all the JC Assessment Forms; it will go out with a deadline. Hank said that he expects to get a form back from everyone.**



- Review Area and Issue Committee Annual Report Form
- Review Elevated Issues and Projects Data Requirements
- Agree on Final Dates for Submission

The deadline for all of the submissions to be in is November, the week before Thanksgiving.

### **2009 TAP Leadership – Steve Berkey**

- TAP Chair and Vice Chair Elections Update

Steve went over the Nomination and Election Process. He provided the members with a written process. There are 4 nominees for TAP Chair and they are: Mark Paris, Area 3, Stanley Wernz, Area 4, Charles Davidson, Area 7, and Robert Yandow, Area 1. There are 5 candidates for TAP Vice Chair and they are Ben Chapman, Area 2, Ken Wright, Area 5, Dean Conder, Area 6, Sabby Jonathan, Area 7 and Dale Cooper, Area 3. He reported that a message went out to the candidates with the process as well. The campaign message should be sent to Steve NLT October 13th. The election process will take place October 20–November 4, 2008. Steve mentioned that there is a potential of election talk to come up on conference calls, as chairs and the managers you should control that if because we don't want campaigning. In the event of a tie, the TAP Director, four TAP managers and the outgoing TAP Chair will make the final determination.

**CONSENSUS: There will be no campaigning of any kind. Your email and phone number may be added at the end of your bio that will be posted in the event someone wants to ask you a question, they may contact you directly by email or phone.**

- Review Committee Chair/Vice Chair Job Descriptions

**Steve discussed the rolls and responsibilities of the committee chair/vice chairs. This will be discussed during the open.**

Ken, Mark and Lee would like to work the product and get it back to the committee by October 15.

### **2008 Annual Meeting Plan – Steve Berkey/MJ Lee**

- Review meeting agenda, workshops, theme

There are 12 hours of Area meeting times, 4 hours of Issue Committee meeting times. The plan is for the non–returning Chairs to help teach workshops. They have regular shuttles to Reagan National Airport and regular shuttles to the Metro.

- Agree on 2008 Chair Responsibilities
- Agree on Committee Breakout Session Agenda Format

The plan is while half of the Area Committees are having their meetings, the other half will be in workshops. We will need member instructors to help with the workshops.

- Recognition Awards

There was a suggestion that we give recognition awards to our peers for outreach and other things they have accomplished during the year.

**CONSENSUS: The committee agreed by consensus not to have recognition awards.**



### **2009 Chair Training Plan – Steve Berkey/MJ Lee**

MJ went over the Chair Training Plan for 2009. Lee suggested that instead of 30 minutes of Post Mortem shorten to 20 minutes. The committee agreed to remove Leadership Perspective on Outreach from the agenda.

The committee suggested to remove the committees report outs with how to manage a meeting or how to build an agenda.

### **Advise Status on 2009 Issue Committees – Shawn Collins**

#### **Communications Update – Steve Berkey/Mark Paris**

- New and updated TAP materials

Mark reported that we currently have new tape measures, mailers, recruitment cards. We also ordered table tops posters that each member will receive to use when they do outreach. Lee suggested that as we reprint outreach materials to think about changing the color from red, white and blue. The communication committee also suggests getting a TAP table cloth to use during Tax Forums.

- TAP Space Update; further improvements

Steve reported that the calendar on TAP Space has been changed to show Sunday–Saturday. The notification message has changed. There is going to be a page added to display outreach events. The comments coming in from [imporveirs.org](http://imporveirs.org) will now be passed to folders on TAP Space by area. We have also asked for a fresher look. They have sent some options and Steve will forward to everyone for a vote. Steve will ask LMI to add a separate box at the end of the bio for member to list any special skills they have (i.e. photography, writing, etc.). Mary Ann mentioned that she would like to see a printable calendar.

Mark put out to the chairs to go back to their committee and poll what changes they would like to see.

- 2008 Member Survey Key Recommendations

Mark said that if we are not going to take recommendations then stop taking surveys. This comes for the members to the Joint Committee.

- 2009 Outgoing and Returning Panel Member Surveys

Hank suggests that the exit and returning member surveys go out right away with a deadline of 1 November.

- Brainstorm future TAP Communication Needs

Ideas – Video teleconferences and using portable electronic devices for meetings. Mark stated that if anyone have any more ideas, just email him.

### **Review Issues Raised During Meeting with the IRS Commissioner and the National Tax Advocate – Hank Mosler**

The Commissioner recognized right away with the value TAP brings to the IRS. The topics that were discussed are:



- TAP recruitment processing for the coming year
- Taxpayer Beliefs
- Electronic Interactions with the Taxpayer in the future
- Notices and Taxpayer Interactions
- Proposal to develop campaign to promote VITA Taxpayer Services to low and moderate income
- Prevent identity theft and fraud
- Addressing the Tax Gap
- Strengthen Communication with the taxpayer through periodic communications

### **Issue Committee Project Development Work Process**

Hank feels that Issues that are identified by area committees should be handed off to Issue Committees.

Al feels that we should have a clear delineation of duties.

Charles feels the work should be done in the Area and not the Issue.

Ben feels that we should come up with a consistence process of what we should do with a grassroots forms and pubs issue.

Ken proposed that we adopt a procedure that when an area get a grassroots forms and pubs issue, it is worked and researched in that area and then forwarded to the Florida office for processing.

Bruce stated that we are one committee not 14 separate committees.

We want an efficient process for elevating issues

### **Report out from Breakout Sessions**

- Area Chair Spokesman – Ken Wright
  - Issue Committees – work process – Ken will write a procedure to route to the JC (recommendation only)
  - Area Meetings (Annual) Suggestions – Have at least 1 issue to work, identify a successful issue as an example, set time for monthly calls, choices of cities for FtF meetings, develop some suggestions
  - They decided to have elections at the end of the meeting
  - Outreach – set up an outreach/encourage visits to local legislation, DFO discuss outreach, and an example of TAP Dance
  - Leadership – Problem identifying potential chairs
  - Workshop topics–research, database and IRS program goals
- Issue Committee Chair Spokesman –
  - The Issue Committee Chairs came up with two recommendations for a process to handle Area Committee grassroots issues that pertains Issue Committees.
  - The Issue Committee Chairs feel that the election of the new Chair will be held at the beginning or the middle of the meeting. The outgoing chair is responsible for putting the agenda together.
  - John Verweil stated that the EITC has no communication from the Program Owners. He doesn't get any feedback from them. Bruce Zgoda stated that Burden Reduction Program Owners doesn't give them any issues. He expressed that now that they are going to have a new Program Owner maybe now they will get some issues to work on. Rick said that the problem with VITA is that they have had three Program Owners this year. That has a negative effect on the Issue Committee.



- Lee suggested that there should be a brief description of what an Issue Committee is and what their focus is.

### **TAP Measures Proposal– Shawn Collins**

Shawn reported that she will be contacting some members to give input on the TAP measures program. This has to be completed by September 2009.

### **TAP Joint Committee Corrections for 2009 – Ken Wright**

Ken suggests that the JC should cut down on their face-to-face meetings.

Ken feels that the JC has built itself into more of a bureaucracy over the years and they should give some of the responsibilities back to the staff.

### **TAP Staff Feedback to Joint Committee – Nancy Ferree**

- appreciates the responsiveness of the JC
- we need to re-think the number of hours dedicated during recruitment
- give the staff time to work out the kinks, because we have fairly new staff
- we need to be consistent when we do reports
- we need to have all reports completed by the due dates
- we address our struggles with outreach during the interviews of new members
- the monthly chair report is really invaluable
- just trust that the staff did the work and not work issues in meeting
- not responsive on things on TAP Space
- overall you guys are awesome
- need to get your strategic points down
- you have good leadership
- identify key points and taking your strong points and expand on them
- we seem to constantly re-vamp our procedures---very frustrating
- the facilitation of the meeting was done very well
- trust the staff
- let us know if there are improvements the staff need to make

Hank re-capped the staff feedback. He said that it is very useful to help make things run better

Lee suggests that we have expectations from the staff at the beginning of meeting.

### **See Attachment 2 & 3 for Action Items and Issue Recommendation Review Results**

### **Closing Comments**

Hank asked that the committee give the staff a pat on the back for all the good work they have done. Also, give the JC members a pat on the back because he feels that they have raised the bar from last year.

Meeting Adjourned





**Taxpayer Advocacy Panel (TAP)  
Joint Committee Teleconference Minutes  
Wednesday, September 03, 2008 - 2 p.m. ET**

[National Office Update](#)  
[TAP Chair Report](#)

**Designated Federal Official**

Shawn Collins, Acting TAP Director

**Members Present**

Shaun Barry, Chair, Area 1  
Kay Bell, for Area 5  
Ben Chapman, Chair, Area 2  
Dale Cooper, Chair, Area 3  
Charles Davidson, Chair, Area 7  
MJ Lee, TAP Vice Chair  
Hank Mosler, TAP Chair  
Mark Paris, Chair, Communication  
Al Rodriguez, Chair, Forms and Pubs  
Rick Rousseau, Chair, VITA  
Joe Shields, Chair, Area 6  
Lee Stieger, Chair, Notices  
John Verwiel, Chair, EITC  
Stan Wernz, Chair, Area 4  
Wayne Whitehead, Chair, TAC  
Bruce Zgoda, Chair, Burden Reduction

**Members Absent**

Kenneth Wright, Chair, Area 5 (excused)

**Staff Present**

Susan Gilbert, Senior Program Analyst  
Roy Block, TAP Manager  
Patti Robb, Note taker  
Nancy Ferree, TAP Manager  
Judi Nicholas, TAP Manager  
Louis Morizio, TAP Manger  
Steve Berkey, Senior Program Analyst  
Otis Simpson, Program Analyst  
Sallie Chavez, Program Analyst

**Visitors:**

Milissa Bensen, Area 6

**Welcome/Announcements/Review Agenda**

Hank Mosler welcomed everyone.

**Roll Call**

Quorum met.

**National Office Report**

See Attachment 1 for report.



### **Recruiting Status**

Shawn Collins reported the recommendations were approved by National Taxpayer Advocate Nina Olson in July and have also been approved by Special Counsel to the NTA (with a couple tweaks). Once it is received back in the TAP office, Collins will hand carry it to Commissioner Doug Shulman's office. It will need to go to Treasury as the final step. We are hoping to have complete approval by end of September.

We are hoping to ask the new members to join their area calls as a member of the public for the October or November meeting.

The next Joint Committee meeting will be face-to-face in Atlanta, GA, October 2-3, 2008. Lodging will be at the Embassy Suites Atlanta – Centennial Park, 267 Marietta Street, Atlanta, GA, 30313. The meeting will be held in the IRS building at 401 West Peachtree Street, NW. The room number has not been determined at this point. More information will be coming out.

### **TAP Chair Report**

See attachment 2 for full report. Mosler said TAP has elevated eleven issues to date and another three have been submitted to SAMS. He asked the managers to double check to ensure all issues have been captured.

Mosler asked that all chairs plan to participate the whole two days during the October meeting. Please do not leave the meeting early. If any chairs are not able to attend, please arrange to have your vice chair attend. Milissa Bensen will be attending for Area 6 in Joe Shield's place.

Mosler asked the areas to press down and get your issues reviewed so they can be looked at during the October meeting. He thanked all chairs for their cooperation.

### **Review and Approve August 6, 2008, Teleconference Minutes**

Minutes – Joe Shields was not on call, Milissa Benson was in attendance in his place for Area 6. Minutes approved by consensus with the above change.

### **Feedback from August 6 Teleconference**

Ken Wright was not on the call today so Mosler said he will send out the feedback from this meeting.

### **Issues for Consideration**

- **#608-4202, EFTPS, Time Zone Problems – Joe Shields**

Issue Statement: All time zones, other than the Eastern Time zone, have unreasonable deadlines for making federal tax deposit payments via the Electronic Federal Tax Payment System (EFTPS) when the deposit reaches \$100,000 or more.

This applies to next day depositors. Anyone can use EFTPS, but at a certain point you are required to use it.

**Consensus to elevate issue #608-4202.**

- **#108-4793, Publication 1796, 2007 IRS Tax Products CD, Cost and Availability – Shaun Barry**

Issue Statement: The high cost of Publication 1796, *IRS Tax Products CD/DVD*, encourages taxpayers to request paper forms and publications (at no charge) and increases IRS expenses. In addition, the free CD for Small Business, Publication 3207, *The Small Business Resource Guide CD-ROM*, creates ill will when viewed against the cost of Publication 1796 (\$40).

**Consensus to elevate issue #108-4793 with minor format modifications.**



Wayne Whitehead noted that the quality review team also provided input but does not think it has been included in this copy of the recommendation. Louis Morizio will follow-up to see if Janice Spinks has forwarded input to Area 1. Barry will make the necessary modifications before sending forward.

Mosler asked the managers to look at responses received to elevated recommendations and ensure the database is updated accordingly.

**Annual Meeting Update – Steve Berkey**

The annual meeting team has updated the annual meeting agenda. They are currently working on identifying workshops panel members would like to attend. They are also looking for a theme for the 2008 meeting.

This year chair training will be held on the Friday immediately after the annual meeting; December 5, 2008. The team will be sending information out for comments and asking for suggestions. There has already been some communication with IRS executives regarding issues for issue committees.

**ACTION: Chairs, think about the following for the annual meeting:**

**Issue and Area Committee Dinner Plans Communicated Prior to Meeting**

- **Back-up Plan if Non-Returning Chairs Not Attending**

These will be discussed during the October meeting.

The issue of identity theft has percolated up from a few area committees. Area 1 said they plan to look at some areas. Contact Rob Yandow or Shaun Barry if your committee wants to look at this issue to ensure there is no duplication of work. Area 6 and Area 4 expressed interest in looking at some areas.

Barry offered to be a point of contact with this issue. He said he can make sure everyone is on the same page. Morizio will also be involved.

**Chair Training Update**

In the interest of time, MJ Lee said she will send information out rather than discuss it now.

**Election Planning – Steve Berkey**

**Taxpayer Advocacy Panel  
Nomination/Election Process  
2008**

The election to select the Chair and Vice-Chair of TAP will be conducted prior to the Annual Business Meeting each year, beginning with the 2008 leadership. This decision and the process to elect the TAP Chair and Vice-Chair were the result of considerable discussion among all members and TAP Staff in 2007, and were supported by surveys of both new and returning TAP members. The TAP Joint Committee reaffirmed this process for the election of the TAP Chair and Vice-Chair for 2009.

**Call for Leadership:**

Persons interested in serving as TAP Chair or Vice-Chair can self-declare or be nominated by other TAP members as candidates for these offices. A call for leadership will be sent via email from the TAP Director asking current first and second year members to consider becoming candidates for TAP Chair or Vice-Chair (September 12, 2008). All members interested in serving as Chair or Vice-Chair should submit their names for consideration for office to the TAP Director (Shawn Collins) and Nominating Committee Chair (Joe Shields) no later than September 22, 2008.



**Nominating /Election Committee:**

The Chairs of each of the TAP Area Committee shall appoint a third-year member to serve on a nominating committee. A third-year member of the Joint Committee appointed by the current TAP Chair will chair the Nominating Committee (Joe Shields 2008).

A minimum of two candidates for each office will comprise the election slate. If there are not two candidates who have self-nominated, the nominations committee will submit names of potential candidates for discussion at a telephonic conference where candidates will be added to fill the officer slate. When potential candidates are identified, each will be asked by the Area representative if she or he is willing to serve if elected. A slate of candidates for each office will be submitted to the TAP Chair and TAP Director no later than October 1, 2008, that includes both committee nominated and self-nominated candidates.

\*Note: No information will be submitted to TAP members to distinguish candidates who are self-nominated or those nominated by the committee.

**Campaigning:**

Each candidate for office is invited to submit a brief biography and/or campaign information (two pages or less) to the Nominations Committee Chair (Joe Shields) and TAP Staff (Steve Berkey) no later than October 13, 2008, to be posted on TAPSpace.

**Election:**

An email ballot will be sent to all current members on October 20, 2008, by TAP staff (Steve Berkey). The election of the TAP Chair and Vice-Chair will take place between October 20, 2008, and November 4, 2008. The 2009 TAP Chair and Vice Chair will be announced no later than November 12, 2008.

**ACTION: Berkey will add that there will be no phone calls and no emails while campaigning as decided during the June face-to-face meeting. Berkey would like to post this process on TAPSpace so will update the above information to reflect the campaign parameters.**

**Area/Issue Committee Success Stories**

New York Tax Forum (August 26-28, 2008) – Ben Chapman said it was great. There was a large turnout. He was a little disappointed in the turnout at the focus group on the last day though. It’s hard to get everyone together when there is a cocktail party going on at the same time and unfortunately, people don’t want to miss seminars. The placement of the booth this year was much better than last year.

Las Vegas Tax Forum (August 19-21, 2008) – Charles Davidson noted it was crazy busy even during the seminars. They had a small focus group (about six people) but got a lot of issues from it. There was some miscommunication about where the focus group was going to meet so the panel members were late and as a consequence, some people had already left. Commissioner Shulman spoke during the forum. It was suggested at least three panel members should attend the Las Vegas tax forum. There were only two this year and they were so busy, they really didn’t get a chance to take a break.

Orlando Tax Forum (August 5-7, 2008) – Mark Paris said the hall where the table was set up was pretty far from most of the sessions. He also thought three members should attend, but felt they should have the focus group during lunch.

**Public Input**

No comments.

**Closing**

Mosler suggested the returning chairs think about throwing their hat in the ring to become TAP Chair or Vice Chair.



A key part of the October 2 – 3 meeting agenda in Atlanta will be the report out by each Area and Issue Committee Chairs reporting on progress in each Committee.

- Please prepare a **written handout** for your Committee reporting on work **from the beginning of the year through August**.
- Please use the monthly chair report format.
- Please review your report with your TAP analyst and program manager and then send the report to Marisa Knispel (**by Friday, Sept 19 at the latest**). Send a copy to Mosler too. Copies will be made for the October meeting.

A good effort on these reports will make it easy to produce the final committee report to be included in the Annual Report.

The TAP Speak-up brochure should be included in the TAP “goodie bag” at the tax forums. Mosler will send out the meeting assessment form; please return to Ken Wright at [mokkw394@yahoo.com](mailto:mokkw394@yahoo.com)

### **Next Meeting: Thursday-Friday, October 2-3, 2008**

#### **DECISIONS:**

- **Consensus to elevate issue #608-4202.**
- **Consensus to elevate issue #108-4793 with minor format modifications.** Wayne Whitehead noted that the quality review team also provided input but does not think it has been included in this copy of the recommendation. Louis Morizio will follow-up to see if Janice Spinks has forwarded input to Area 1. Barry will make the necessary modifications before sending forward.

#### **ACTIONS:**

##### **All Chairs:**

1. Think about the following for the annual meeting:
  - a. Issue and Area Committee Dinner Plans Communicated Prior to Meeting
  - b. Back-up Plan if Non-Returning Chairs Not Attending
2. A key part of the October 2 – 3 meeting agenda in Atlanta will be the report out by each Area and Issue Committee Chairs reporting on progress in each Committee.
  - a. Please prepare a **written handout** for your Committee reporting on work **from the beginning of the year through August**.
  - b. Please use the monthly chair report format.
  - c. Please review your report with your TAP analyst and program manager and then send the report to Marisa Knispel (**by Friday, Sept 19 at the latest**). Send a copy to Mosler too. Copies will be made for the October meeting.
3. Mosler will send out the meeting assessment form; please return to Ken Wright at [mokkw394@yahoo.com](mailto:mokkw394@yahoo.com)

##### **Berkey:**

1. Berkey will add to the election that there will be no phone calls and no emails while campaigning as decided during the June face-to-face meeting. Berkey would like to post this process on TAPSpace so will update the above information to reflect the campaign parameters.



**Taxpayer Advocacy Panel (TAP)  
Joint Committee Teleconference Minutes  
Wednesday, August 6, 2008 2 p.m. ET**

[National Office Update](#)  
[TAP Chair Report](#)  
[Meeting With IRS Commissioner](#)

**Designated Federal Official**

Shawn Collins, Acting TAP Director  
Bernie Coston, Acting EDCA Director

**Members Present**

Hank Mosler, TAP Chair  
MJ Lee, TAP Vice Chair  
Shaun Barry, Chair, Area 1  
Ben Chapman, Chair, Area 2  
Dale Cooper, Chair, Area 3  
Kenneth Wright, Chair, Area 5  
Milissa Bensen, for Area 6  
Charles Davidson, Chair, Area 7  
Bruce Zgoda, Chair, Burden Reduction  
John Verwiell, Chair, EITC  
Lee Stieger, Chair, Notices  
Stan Wernz, Chair, Area 4  
Wayne Whitehead, Chair, TAC

**Members Absent**

Mark Paris, Chair, Communication  
Al Rodriguez, Chair, Forms and Pubs  
Rick Rousseau, Chair, VITA  
Joe Shields, Chair, Area 6

**Staff Present**

Roy Block, TAP Manager  
Nancy Ferree, TAP Manager  
Louis Morizio, TAP Manager  
Judi Nicholas, TAP Manager  
Patti Robb, Note Taker  
Steve Berkey, Senior Program Analyst  
Susan Gilbert, Senior Program Analyst  
Sallie Chavez, Program Analyst

**Visitors**

Howard Margulies, Area 1 Panel Member  
Richard Coonradt, Area 7 Panel Member  
Sandra Finestone, Area 7 Panel Member  
Kimberly Brown, Area 2 Panel Member  
Robert Yandow, Area 1 Panel Member



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

Hank Mosler welcomed everyone and congratulated Bernie Coston on his detail to Executive Director Case Advocacy (EDCA). We are looking forward to working with acting TAP Director Shawn Collins. Collins was the Grants Administration Manager with Low Income Tax Clinics (LITC).

## **Roll Call**

Quorum met.

## **National Office Report**

See Attachment 1 for report. This report has also been posted to TAPSpace. One item to note is Treasury Inspector General for Tax Administration (TIGTA) will be auditing TAP. Coston asked that if anyone is asked for information, before entering into a dialog please contact the headquarters staff. They will make necessary provisions as needed. We did some preliminary research into this type of audit and found that TAP is the first committee within the IRS that has been identified. They are looking to make sure that all our operating procedures are in place – charter, recruitment, record keeping, staff oversight, travel, and if TAP is truly making a difference. There will be a pre-meeting with them and they will let us know what they are planning to look at. They will request written materials in advance.

## **TAP Chair Report**

See Attachment 2 for full report. Mosler noted it is almost the end of the year so please redouble your efforts to complete issues in process. He asked that the issue chairs ensure their projects are identified correctly.

## **Commissioner Meeting Feedback**

See Attachment 3 for full report. The meeting was very successful with Commissioner Shulman and National Taxpayer Advocate (NTA) Nina Olson. Mosler said he came away with the feeling that Shulman was already a supporter of TAP. Chapman felt it was a very valuable meeting and it will be important to follow-up on the Commissioner's comments. Mosler said in the past, the Commissioner spoke at the TAP annual meeting. We invited him to our meeting in December and we need to make sure this gets on his calendar.

**ACTION: Collins will ensure the TAP annual meeting gets on the commissioner calendar.**

## **Review and Approve June 19-21, 2008, Face-to-Face Minutes**

Minutes were approved by consensus.

## **Feedback from June 19-21, 2008, Face-to-Face Meeting**

There were comments on the failure to control the agenda and some items ran too long. Ken Wright will send out the feedback form after this meeting.

## **Recruiting Status**

Coston met with Olson and she approved the list of names with minor modifications. Once the changes are made, it will be sent to Counsel for approval. It is moving much more quickly this year than last year.



## Update of Location for October Face-to-Face Meeting

Estimates were completed for St. Louis, Kansas City, and Las Vegas. We will be having a discussion to make a final determination. The availability of flights will also be a determining factor. Mosler reminded everyone that there will be a full two days so please plan to participate fully.

## Area Recommendations for Review and Elevation to IRS

- **#708-4367, Notification of State Licensing Requirements for Paid Preparers** —Charles Davidson

Issue Statement: The IRS website does not indicate which states require paid tax preparers to be licensed and registered.

We want the following statement included in the "Tips for Choosing a Tax Preparer" letter found on IRS.gov; "As of 2008, California and Oregon are the only two states that regulate paid tax preparers."

**Consensus to elevate recommendation.**

- **#708-4370 – Simplify Filing Requirement for Small Private Foundations** – Charles Davidson

Issue Statement: Currently, all Private Foundations are required to file Form 990-PF, *Return of Private Foundation*, to report their exempt activities for the year. Form 990-PF captures a large amount of data on a variety of charitable activities. The complexity of this form results in a 32 percent error rate. In addition, small foundations require professional tax preparation support to meet the reporting requirements due to the complexity of Form 990-PF.

**Consensus to elevate recommendation.**

- **#308-4589 – Difficulty Contacting IRS Using CP-2000 Phone Number** – Dale Cooper

Issue Statement: The toll-free number, 1-800-829-3009, that appears on Notice CP-2000 to "call for assistance," requires the caller to listen to lengthy recordings on unrelated topics prior to being put on hold while waiting to speak to an IRS person.

This issue was presented during the June meeting and it was sent back for revisions as it had not been through the quality review process. We are recommending the IRS modify their menu options.

**Consensus to elevate recommendation.**

**Proposal to use TAP Graduates as a Resource for Special Projects** This came from a discussion during the June face-to-face meeting. Sometimes the committees could use some input from prior members on certain issues. There is a lot of knowledge out there just waiting to be tapped. We suggest contacting these people to see if they would be willing to be a resource. A database could be built so there is a readily available source. We would like to put out a quarterly newsletter to keep everyone up to date and let them know we may still contact them. Shawn Collins will take the written proposal to Angel Saumure, Treasury, to see if this is viable. TAP would not be able to reimburse them for travel however. MJ Lee suggested also asking them if they would be willing to complete in surveys. Mosler noted that we have tapped into prior members for input before and proposed that we make this request and not even talk about reimbursement.

**ACTION:** Shawn Collins will take this proposal to Angel Saumure for guidance and feedback. This will be put on the September agenda for discussion.

**Area/Issue Committee Success Stories (e.g., Outreach, Special Events, Others)**





Ken Wright has been teaching Cancellation of Debt at the TAS symposium and has received a very favorable response.

### **Public Input**

No comments.

### **Closing**

Hank Mosler is currently at the Orlando Tax Forum and he encouraged everyone who attends to make sure they walk around and do the TAP dance.

### **Meeting Adjourned**

### **ACTION ITEMS**

#### **Director:**

1. **Collins will take the proposal to use prior TAP members for issue input to Angel Saumure, Treasury, for guidance and feedback. This will be put on the September agenda for discussion.**
2. **Collins will ensure the TAP annual meeting gets put on Commissioner Shulman's calendar.**

### **RECOMMENDATIONS**

#### **Consensus to elevate the following recommendations**

1. ***#308-4589 – Difficulty Contacting IRS Using CP-2000 Phone Number***
2. ***#708-4370 – Simplify Filing Requirement for Small Private Foundations***
3. ***#708-4367, Notification of State Licensing Requirements for Paid Preparers***



**Taxpayer Advocacy Panel (TAP)  
Joint Committee Face-to-Face Minutes  
Crowne Plaza, MO - June 19-21, 2008**

[Thursday, June 19, 2008](#)

[Friday, June 20, 2008](#)

[Saturday, June 21, 2008](#)

[National Office Update](#)

[TAP Chair Report](#)

**Designated Federal Official**

Bernie Coston, TAP Director

**Members Present**

Hank Mosler, TAP Chair  
MJ Lee, TAP Vice Chair  
Shaun Barry, Chair, Area 1  
Ben Chapman, Chair, Area 2  
Dale Cooper, Chair, Area 3  
Stan Wernz, Chair, Area 4  
Kenneth Wright, Chair, Area 5  
Joe Shields, Chair, Area 6  
Charles Davidson, Chair, Area 7  
Bruce Zgoda, Chair, Burden Reduction  
Mark Paris, Chair, Communication  
John Verwiell, Chair, EITC  
Lee Stieger, Chair, Notices  
Wayne Whitehead, Chair, TAC  
Rich Rousseau, Chair, VITA

**Members Absent**

**Staff Present**

Steve Berkey, Senior Program Analyst  
Patti Robb, Note Taker  
Susan Gilbert, Acting TAP Manager  
Nancy Ferree, TAP Manager  
Judi Nicholas, TAP Manager  
Louis Morizio, TAP Manager

**Visitors:**

Joe Zelle, Director, Field Systemic Advocacy  
Al Rodriguez, Chair, Forms and Pubs

**Thursday, June 19, 2008**

**Welcome – Hank Mosler / Bernie Coston**

Hank welcomed everyone to the meeting.

**Approval of June Minutes**



Minor changes to the minutes – Charles Davidson was on the call. Minutes approved with minor changes.

### **National Office Report – Bernie Coston**

See [National Office Update](#).

Bernie Coston announced the finance board met and gave TAP more money for travel. This money is earmarked for tax forums. TAP will attend three tax forums this year; Orlando, FL, New York, NY, and Las Vegas, NV.

Dale Cooper mentioned that the Southeastern County Practitioners are having a meeting in Atlanta, GA and invited TAP to attend at no cost. TAP and TAS will be represented.

Coston met with National Taxpayer Advocate (NTA) Nina Olson and they discussed TAP's budgetary needs for 2010. He will write up a proposal to request more money since the cost of travel has increased and we have more staff on board.

Ben Chapman said that sometimes it is a burden on the panel members (when attending a face-to-face meeting) to travel from the hotel to a federal locality. Steve Berkey responded that there are very strict guidelines as to how offsite meetings are arranged. We have to provide justification as to why we are meeting in a hotel or other location rather than a federal building. Coston added that sometimes it's better if the committee meets in an IRS facility due to IRS personnel accessibility, plus the staff has online availability and can make copies if needed.

John Verwiell suggested combining area/issue/or the JC meeting. It would cut down on travel costs and hotel costs. The staff will do some analysis of these suggestions to see if it would be viable.

A new budget analyst will be reporting for duty in Washington, D.C., on Monday, June 23, 2008. This will relieve Steve Berkey of some of his duties. We interviewed for a Milwaukee manager last week and Coston met with Olson and got approval for his selection. Hopefully he will be on board by the end of July. We received applications for the database analyst position and are moving forward. Inez DeJesus, Program Analyst in Plantation, FL, will officially be retiring on Friday, June 20. TAP announced the analyst position to replace both DeJesus and Barb Foley (Milwaukee), as well as the secretarial positions for Brooklyn and Washington, D.C.

There were 620 applications for the 38 available positions. Coston thanked everyone for their help in doing the interviews for these positions. A lot of outreach was done during recruitment and resulted in a 61% increase in applicants. We have a deeper alternate list this year too. We have found that some alternates are hesitant to join the panel as a regular member in the middle of the year and opt to wait until the annual meeting to join. When an alternate comes on, they come on with the usual three year term. We cannot extend that due to the charter which states "three year term." The managers were encouraged to invite their alternates to join the monthly conference calls as a member of the public. Judi Nicholas suggested letting the alternates know the time and date of the calls each month.

The annual meeting will be held in the Sheraton Hotel in Arlington, VA, the first week in December.

### **TAP Chair Report – Hank Mosler**

See [TAP Chair Report](#).

All face-to-face meetings have been completed this year. Please review the "special projects year-to-date" section and let Mosler know if anything is missing.



The next JC face-to-face meeting is scheduled for October 2-4, 2008, location to be determined.

**ACTION: Robb will do a cost comparison for Atlanta, Chicago, and Las Vegas.**

### **Meeting Expectations – Judi Nicholas**

This was a roundtable session to identify meeting issues and expectations for the current meeting. It will be again reviewed at the end of the meeting.

- two full days – test the length actually needed. some leave early, some come late
- What are fellow chairs doing (sharing)
- 90% issue elevation
- working JC meeting at annual meeting and January meeting
- better understanding of the process to elevate area issues
- ideas for Area 1
- would like to see the annual meeting seriously revamped – integration of new members into TAP
- Issue committee elevation process
- breaks
- have a chair & chair elect to allow for good transition
- Use non-returning chairs to train new members – use outgoing members for surveys
- screening of issues – how do you screen them so you know what is acceptable to pursue (what will IRS consider)
- ranking of potential panel members – what are we trying to accomplish with the ranking system – understand what is expected (this would be a good topic to discuss at the October meeting)
- new members productive sooner
- get to know Louis better
- improving the process of the creation and distribution of the annual report
- elevating tax forms and pubs issues
- clarifying the process of how we classify, count, track elevated issues and how to measure (database)

### **Area Chair Reports Area 1 – Shaun Barry**

Area 1 has thirty-seven issues in the works or already worked, Six have been elevated and eleven have been closed. Many members have been very busy doing outreach and that has resulted in fantastic results. Two issues will be looked at the by the JC today. Identity theft is a huge issue that Area 1 is interested in working. There are four basic types:

1. Social Security Number theft or misuse
2. fraudulent returns/refunds
3. residual effect of consumer-oriented identity theft
4. pfishing

The IRS does not have a comprehensive approach in dealing with this problem. Area 1 proposes that the JC form an issue committee in 2009 to deal with identity theft. They should define key issues and how they affect tax administration, estimate the economic impact and burden, and propose a comprehensive approach to tackling this problem. We would need active support from the IRS Commissioner and National Tax Advocate. We think we should start small and build from there and start laying the ground work now.

Stan Wernz added that Area 4 is working on a portion of identity theft and is also very interested in



working this issue.

**ACTION: Barry will send an electronic copy of his handout on identity theft to Coston.**

### **Area 2 – Ben Chapman**

Area 2 got off to a slow start this year. Four of their issues that dealt with forms and pubs were sent to the Forms & Pubs issue committee. There are four active issues in the works, three more waiting in the parking lot and one issue will be presented to the JC today for elevation. One of our issues was picked up off Systematic Management Advocacy System (SAMS) for immediate intervention. There is one other issue that is active on SAMS and we think it is going to be picked up too. We have nine new members and most of them are really stepping up by doing outreach and working on issues, although there are a couple members who do very little and contribute very little. We built a very good agenda and had speakers from the NTA office, the LTA, etc., for our face-to-face meeting in Baltimore. It was very informative and interesting. Coston pointed out that you never know how many issues may be identified when you have speakers attend your meeting. Chapman asked each member bring one issue to the face-to-face meeting. Some brought more than one, some brought none.

### **Area 3 – Dale Cooper**

We had our face-to-face meeting early this year (February). It was a good thing because some members weren't sure how to work the issues. Some members are not very engaged and just don't contribute very much and the chair does not have the time to baby-sit for these people. Maybe we should think about replacing them. We participated in a Congressional Liaison meeting and the Earned Income Tax Credit (EITC) day. A lot of issues identified had to be rejected because they were legislative. We have not had any outside speakers attend our meeting yet. We have Southeast County show coming up. Cooper said he asked each of his members to participate in the new panel member interviews. Three issues have been elevated to date and one more will be coming up soon.

### **Area 4 – Stan Wernz**

Area 4 has had good attendance except for the April 15 meeting. Our face-to-face meeting was excellent. There is one standing subcommittee to screen new issues. The other subcommittees are in flux as issues are identified. Two issues have been elevated and one has already been adopted by the IRS. We are actively working ten issues. Four of these issues will be elevated very shortly as they are being finalized now. We asked members to select what issues they want to work on and most members selected several issues. One member responded to the request for information on the Refund Anticipation Loans (RAL). We have done 45 outreaches as of the end of April. We actively promoted the TAP recruitment. There was a town hall meeting on May 7, in Springfield, IL, with about 70 people in attendance.

### **Area 5 – Ken Wright**

Area 5 is working on quite a few issues; ten of which are forms and pubs and they will have to be forwarded to that issue committee. There are five other active issues that are being written up right now. While at the town hall meeting in Springfield, IL, Nina Olson, National Taxpayer Advocate, specifically asked Wright to give her a copy of his write up on correspondence audits. This issue is his top priority. One member of our committee is blind and he is working on accessibility for the blind issues. We are actively encouraging members to report their outreach. Most of the good issues identified to date have come from practitioners. The issues from the public tend to be more generic and personal. The Area 5 face-to-face meeting was just held in San Antonio, TX. Sherry Saucerman, Stakeholder Liaison, attended the meeting and it was an excellent meeting. We also had a focus group as far as expectations from the new members and what the experienced members have done. One thing that came out of this was a general feeling that the annual meeting needs to change.



## **Area 6 – Joe Shields**

A great deal of our issues were dropped during our face-to-face meeting. The Area 6 members are very good and really work hard. Unfortunately, only five committee members are continuing; the rest are in their third year. We dropped thirty-eight issues at the last meeting because they were legislative, statutory, or cost prohibitive, and some were already being worked by other committees. One of our elevated issues was partially accepted. Four issues are being elevated to the JC today. There are still about twenty issues in the parking lot and we are working three or four issues actively; one of them may be dropped though. Our committee thinks it is terrible that so many taxpayers have to pay a practitioner to do their taxes – and many of them are at or below the poverty level.

## **Area 7 – Charles Davidson**

People started slowly in Area 7 but have really gotten into gear since the face-to-face meeting in April. We discarded many issues because they were not within our scope. We have two subcommittees and they are each working between seven and ten issues at any time. There are several issues that will be submitted for elevation to the JC in the near future. We average about 50% outreach each month by different members. We have done about 100 different outreaches. Our members participated in the EITC awareness day, congressional liaison meetings, various fairs, and have also spoken to Mark Pursley, Wage & Investment, Project Director.

## **Issue Chair Reports**

The area committees need to be careful when sending issues to the issue committees. They have to be within the issue committee's purview and they also have to be approved by the program owner. The area committee staff will contact the issue committee staff who will talk to the program owner to ensure they are agreeable before accepting the issue.

## **Communication Committee – Mark Paris**

We also started out slow and just completed our face-to-face meeting in June. We are looking at upgrading and improving *improveIRS.org* and *TAPSpace*. We will do what we can immediately and will work on the other things until they can be done; it all hinges on the budget. The outreach mailer (tri-fold) was updated, approved, and is now available for use. They will be printed and each office will get 500 copies with their respective address. On another note, we changed the name of the Communication Committee to the Communications Committee.

## **Burden Reduction – Bruce Zgoda**

We had our face-to-face meeting at the end of May. We got off to a very slow start because the program owner did not give us any issues to work, however some good issues were identified during the May meeting. One subcommittee is working aging issues. Another subcommittee is working on two different projects

1. reducing the burden experienced when preparing the Schedule C, Profit or Loss from Business
2. reducing the burden involved with the Required Minimum Distribution of pensions

The subcommittee working on the first project has created a checklist titled, "Schedule C-EZ at a Glance." Another subcommittee is working on the second project and has created a chart and a PowerPoint on the taxability of social security benefits. They both have to be reviewed by the program owner as well as IRS Counsel. The committee is getting very good support and better direction from their program owner this past month.



### **Earned Income Tax Credit (EITC) – John Verwiel**

EITC held our face-to-face meeting in April. We completed one proposal which was seven pages long, but were encouraged to break it down to five proposals

1. VITA to increase participation
2. LITC
3. web based tools
4. training and education
5. EITC on a page

The program owners have been very supportive of our ideas to date. The program staff asked us to stay away from the fraud side of EITC and stick with the participation side of it. You cannot expect the least educated part of the population to do the most complicated returns. Cooper added that the program owners were more receptive once we gave them an actual template to use. Louis Morizio has been instrumental in working with us and them. The "EITC on a page" will be a tremendous tool to use.

### **Notices – Lee Stieger**

The committee has been quite active responding to assignments from last year. We scored seventeen notices this year and still have several more to do. We reviewed standards for Data Assessment Tool (DAT) scoring and reviewed stimulus publications. We also expressed concern regarding the cost of sending stuffers with notices. The program owners want us to get more involved with this issue. We will make our recommendation and they said they will get back to us. This is a new area and is an area where it will potentially save the IRS a lot of money; it is also an IRS initiative.

The committee is still working on the forms assessment tool. We did a PowerPoint presentation on "targeted and improved communications" and direct marketing. Most of the responses received from our recommendations were favorable.

Stieger added that TAP needs to look at better balancing in the committees. Notices will be losing most of their experienced members; only three people will be continuing on to train the new members.

Coston indicated we might consider doing some early recruitment; maybe approach members from other committees to see if they are interested and then start training them

### **Taxpayer Assistance Centers (TAC) – Wayne Whitehead**

The TAC Committee has been tasked with looking at the appointment process as it relates to return processing. We have three subcommittees:

- People - not all assistors screen the same way
- Procedures – if you go into a TAC to have your taxes done, they cannot go into system to look up your SSN if you don't remember it. However, if you go into pay your highway taxes, they can look up this same information.
- Equipment – TaxWise popped up here. There are problems with this software program, i.e., in Los Angeles, sometimes people have a lot of Forms W-2, Wage and Tax Statement, (actors) but the information does not copy forward from one form to the next in the TaxWise program. The individual information needs to be input on each form.

### **Volunteer Income Tax Assistance (VITA) – Rick Rousseau**



The VITA Committee has been around for three years, but this year brought change. We had our face-to-face meeting in Atlanta, GA, in May. VITA has three subcommittees:

1. Training VITA volunteers and materials
2. Collaboration Strategies – partnering with CPAs to help teach VITA courses, pro-bono work, enrolled agents, etc. (questionnaires will be coming out soon)
3. Broader offering of services

VITA asked for information from current and prior TAP members about tax preparation software used in VITA sites and got about 30 responses. Those responses helped to draw up a new statement of work for the new year. We had a direct impact here. TaxWise will be used for the 2008 tax year. We made recommendations for electronic filing last year; marketing and branding were kind of glossed over though. We decided to bring back our 2007 recommendations to see if they needed to be elevated again. The new Program Owner admitted that the IRS answers were not complete and will readdress them.

The Committee met with Treasury Inspector General for Tax Administration (TIGTA) at their request in Atlanta to discuss RALs and the shopping survey of site performance. VITA has gotten their accuracy rate up to 69 percent - from 0. Private practice was at 37%. People who got a RAL paid between 10-39 percent of their refund to get their return prepared. Most of them got the RAL because they could not afford to pay to have taxes prepared in the first place.

Rousseau asked that if anyone runs into a VITA issue, please bounce them off the VITA Committee before working them. Send him an email and he will respond as to whether it is something the VITA Committee can work.

During their first year, the Committee pushed for Process Based Training (PBT) for VITA volunteers. PBT will be the new training system used from now on.

### **Forms & Publications (Ad Hoc) – Ken Wright**

Wright said the Committee has an excellent working relationship with their program owner.

Bob Erickson, Tax Law Specialist, is extremely knowledgeable with forms and publications. We have been getting a lot of work from him - almost too much. The Committee actually has two functions; Forms and Pubs, and the Multi-Lingual Initiative (MLI). MLI has had trouble identifying TAP members who speak Spanish. We need to develop a database with members listed who can speak/read/write Spanish, Chinese, Vietnamese, Russian, and Korean.

As far as what issues go to the Forms & Pubs Committee: the rule of thumb is if your issue has the words forms or pubs in it, forward it to them. If it is not an issue they can work, they will send it back.

This committee has worked on two forms and eight publications this year. The IRS now wants substantive input; not a critique of what they already have. We also made recommendations on the publications that we thought ought to be reviewed. This, in turn, created a lot more work for us because the program owner turned around and sent them back for us to work. We started serious work on publications this year. We reviewed Publication 560, Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans), and made several recommendations. The IRS gave specific responses to our comments. That really helped give us direction, as we now know exactly what they want us to do. We are also working on written guidelines for the committee to use down the line. Erickson is retiring in October and we don't know what to expect once he is gone. This will be a huge loss.





## **Cancellation of Debt – Ken Wright**

This issue is hot with Nina Olson, National Taxpayer Advocate. It was number two of the most serious problems in her 2007 Annual Report to Congress.

**Working group: Ken Wright, lead; a message will post on TAPSpace for volunteers who would have an interest in working on this issue.**

Portions of this issue will go to the Forms and Pubs issue committee, the other portions will go through the normal channels to the JC for approval.

Joint Committee Quality Review Team Progress Report – Wayne Whitehead  
How process currently works:

1. An Area committee writes the issue in MS Word, using the Joint Committee Issue Referral Form and follows the guidelines in the Quality Review Checklist. The TAP Style Guide and GPO Style Manual should be consulted, as needed.
2. The completed issue is e-mailed by the Area chair to the QRC analyst, Janice Spinks, at [Janice.R.Spinks@irs.gov](mailto:Janice.R.Spinks@irs.gov).
3. The analyst, who serves as the document (issue) coordinator, e-mails the issue to the QRC members for review and simultaneously places it in the Discussion Room on TAPSpace. The analyst then notifies the Joint Committee (JC) members that the issue is ready for review by them. They are reminded that this is the forum for commenting on composition, asking questions about the logic, research, etc., so that when the issue does go to the JC, only the merits of the issues are discussed. A deadline is set by the analyst for completing reviews.
4. QRC members, using MS Word "track changes" and "comment," edit the issue and e-mail their changes to the QR Committee members and analyst.
5. The analyst compiles the QRC input into one document and e-mails the changes to the Area chair who has the option of accepting, rejecting or modifying the changes, in consultation with the committee members who prepared the issue.
6. The Area chair then e-mails a clean copy of the issue to the QRC analyst.
7. The QRC analyst e-mails the issue to the Joint Committee analyst, who then e-mails it as a pre-read to the Joint Committee members prior to their teleconference, where only the merits of the issue are discussed and a determination is made whether to forward the issue to the IRS for consideration, drop it, or return it to the Area committee for additional work.

Shaun Barry noted when the QRC makes changes and uses the tracking function, the recommendation can look overwhelming with all the markups.

Whitehead said they do not want their review to come across as haughty. The changes they make are actually suggestions. If the committee does not accept the all the changes they can resubmit to the JC with reasons why you are not accepting the changes.

The basis of quality review is to make sure there is a better chance of the IRS accepting the recommendations. It also frees-up the Joint Committee from spending valuable time rewriting the recommendations during their calls/meetings.

Mosler suggested sending the changed version with the changes/comments showing as well as sending a clean copy. Janice Spinks could highlight the changes in the clean copy and not show all the comments.



**Issues: A1 – 4039, Paying Your Federal Income Tax with Online Banking**

Issue statement: Electronic debits have become a generally accepted form of paying bills, including credit card, utility, and mortgage payments. While taxpayers may use the Electronic Federal Tax Payment System (EFTPS) to pay their federal tax obligations electronically, the process of enrolling in this system is cumbersome and lengthy.

This would not work since the IRS has to pull the money, the bank cannot push.

**CONSENSUS – send A1 - 409, back to be rewritten and resubmitted.**

**A1 – 4173, Problem Solving Day**

Issue statement: Problem solving days were well received by both the IRS and the taxpayers. This program was terminated because the new concept of problem solving day everyday was adopted and there was insufficient expertise available to handle many of the taxpayer issues in certain issues.

**CONSENSUS – send A1 - 4173, back to be rewritten and resubmitted. Refer to case resolution rooms that the Taxpayer Advocate Service offers at the Nation Tax Forums.**

**A2 – 4566, Taxpayer Options for Forms Distribution**

Issue statement: The IRS periodically mails Form 940, *Employer’s Annual Federal Unemployment Tax Act, (FUTA)*; Form 941, *Employer’s Quarterly Federal Tax Return*; and W-3, *Transmittal of Wage and Tax Statement*, to employers. Many businesses prepare these returns electronically or employ outside tax preparers; consequently, a large number of IRS provided forms are discarded.

**CONSENSUS – to elevate A2 - 4566.**

**A3 – 4550, Free E-filing May Not be Free**

Issue statement: After a taxpayer has partially completed their tax return, the software issues a notice that there will be a fee. Depending on the software vendor used, the taxpayer had either not read the specific qualifications for free e-filing and unintentionally violated a free file condition or the taxpayer has entered information that generates a form that does not qualify for free filing. The taxpayer is not always notified up front prior to beginning the process as to what information other than income, age and state may cause a fee to be generated.

**CONSENSUS – to elevate A3 - 4550, with minor grammatical changes.**

**A6 – 4358-A, VITA Form 3949-A Information Referral – Tax Return Preparers Reporting Fraud**

Issue statement: Expand the IRS process to report suspected fraud or abusive returns by wider use of Form 3949-A, Information Referral, by tax return preparers (paid and volunteers). The scrupulous tax return preparer needs a convenient way of reporting information about taxpayers who refuse to have their return done correctly. (Currently, the Form 3949-A goes to the Criminal Investigation division of return processing center.)

This form would be handled separately and not submitted with the return. It would reduce the burden to the preparer because right now a paper form needs to be submitted. Wright thought there should be more emphasis on putting this on the IRS website. This recommendation puts the focus on the software companies. Right now, you have an option of identifying yourself when submitting the form. It would have to be filed independently. there are two objections: one is tying this to VITA, the other is tying it to the software companies.

**CONSENSUS – Return A6 - 4358, to Committee for rewriting.**



**A6 – 4358-B, VITA Form 3949-A Information Referral – Tax Return Preparers Reporting Fraud**

See above.

**A6 – 4406, Audits-Scheduling the Appointment**

Issue statement: The current language in Internal Revenue Manual 4.10.2.7.4(08-01-2007) is ambiguous regarding the timeframe to hold the initial interview. There is no minimum amount of time for the taxpayer and/or representative to prepare for the initial interview.

Wright said he has not had this problem but has had problems where they want to do the audit during filing season or the timeframe to finish the audit.

**CONSENSUS – to Elevate A6 – 4066.**

**A6 – 4227, Request to Speak to a Supervisor**

Issue statement: The IRS does not have a consistent written policy for handling requests to speak with a supervisor when calls are received in IRS call sites.

**CONSENSUS – to Elevate A6 - 4227.**

**A3 – 4404, Waive Fee for Return**

Issue statement: Internal Revenue Service presently charges for a copy of a lost return. The fee is waived for taxpayers in federally declared disaster areas who need a return “to apply for benefits or to file amended returns claiming casualty losses.” Charges should be waived in a federally declared disaster area.

**CONSENSUS – to elevate A3 - 4404, with some minor modifications.**

**A3 – 4589, Unable to Contact IRS with Number on Notices**

The toll-free number, 1-800-829-3009, that appears on Notice CP-2000 (Computer Paragraph 2000) to “call for assistance” requires the caller to listen to lengthy recordings on unrelated topics prior to being put on hold to speak to an IRS person.

**CONSENSUS – to elevate A3 - 4589, with some modifications. It will be posted to TAPSpace for comments before elevating.**

**TAP Active and Elevated Issue Process – Louis Morizio**

**TAP Reports Fact Sheet (June, 2008)**

<b><u>Question</u></b>	<b><u>Response</u></b>
1a) What is included in the TAP Active Issues Report?	This report will list only issues that are in status 30 – Active from the Contact database. Your TAP analyst should update the status.
1b) What is included in the TAP Elevated Issues Report?	This report will list the following statuses from the Issue Tracking database: <ul style="list-style-type: none"> <li>• 1 - Pending Submission</li> <li>• 3 - Elevated, Awaiting Acknowledgement</li> <li>• 4 - Elevated, Awaiting Preliminary Response</li> <li>• 5 – Elevated, Awaiting Response</li> <li>• 6 – Elevated, Awaiting Second Response</li> </ul>

	<ul style="list-style-type: none"> <li>• 9 – Pending Review by TAP</li> <li>• 10 – Open, Responding to IRS</li> </ul>
2a) What is the process for an issue moving from the Active Issue Report to the Elevated Issue Report for Area Committees?	<p>Upon receipt of a referral to the QR Team, the Active Issue now becomes elevated and is entered into the Elevated Issues database. After going through the QR process and approval by the Joint Committee, the referral is renumbered into the standard elevated numbering system:</p> <ul style="list-style-type: none"> <li>• 1st digit is the originating area</li> <li>• 2nd and 3rd digit is the year elevated</li> <li>• 4th – 7th digits are the Contact Number</li> </ul>
2b) What is the process for an issue moving from the Active Issue Report to the Elevated Issue Report for Issue Committees?	<p>The Chairs of the Issue Committees should report their elevated recommendations using the Monthly Committee report.</p> <ul style="list-style-type: none"> <li>• These issues receive a status of “Elevated Directly by the Committee”, which is considered closed.</li> <li>• The 1st digit of the numbering system is the alpha code for the issue committee.</li> </ul>
3) Who inputs the data into the database?	Dependent upon staffing, the analyst assigned to the Joint Committee should input the information.
4) How often are these reports run?	The analyst responsible for the Joint Committee should compile these reports monthly.
5) Where are they posted and how do Committee Chairs know that a new report is available?	The analyst responsible for the Joint Committee should post the reports to the Current Year folder in the Joint Committee Reading Room of TAPSpace and as a pre-read attached to the Joint Committee agenda.
6) Does the Elevated Issue report give the status? (Elevated, Accepted by IRS, Rejected by IRS and the date the Issue was elevated and the date when a response was received?)	The Elevated Issues Report will give the statuses listed in 1a above. There are other reports in the Elevated Issues database that cover the other statuses.

**ACTION: Each chair should review all reports run from the database and discuss with their respective analyst to ensure the database has been updated correctly.**

Morizio has implemented a standardization of all the reports run from the database. He will review all reports available to see if there currently is a report that shows just the closed issues. There will be two reports; one for open issues and one for closed issues.

There is a cumulative list of TAP Recommendations from 2003-2007. It is currently organized by date but Mosler asked that it be organized by category. Eventually our databases will disappear and be replaced by SAMS II. We need to wait to see how TAP issues will flow into SAMS. The transition should happen sometime in 2009 so Morizio will continue to modify reports as necessary.

Right now, we don't have a real good handle on capturing the issues elevated by the issue committees since they are elevated directly by the committees to their program owner. There generally are not IRS responses to these issues. In the past, Barbara Foley tracked these issues by pulling them from



the monthly committee reports. This is one of the most important reasons to submit a monthly report.

Mosler asked the issue committee chairs to look at the list of TAP active issues. This is the list used to capture deliverables for the year. It is important that the issues get captured to be included in the TAP annual report. If a response is received from the IRS, please ensure it is entered in the database too.

### **TAP Joint Committee Mid-Year Corrections – Ken Wright**

- Stay on topic
- Control the whole group
- Follow the QR process
  - Issues to forms and pubs
- Agendas and handouts one week before the meeting
- See minutes a week to ten days after meetings
  - Consider pulling the action items out of minutes to share
- If pre-read information is not provided, consider taking it off the agenda
- Chair meeting at annual meeting to elevate issues



**Taxpayer Advocacy Panel (TAP)  
Joint Committee Teleconference Minutes  
Wednesday, May 7, 2008 - 2 p.m. ET**

[National Office Update](#)  
[TAP Chair Report](#)

**Designated Federal Official**

Bernie Coston, TAP Director

**Members Present**

Hank Mosler, TAP Chair  
Shaun Barry, Chair, Area 1  
Ben Chapman, Chair, Area 2  
Dale Cooper, Chair, Area 3  
Elizabeth Colvin, Vice Chair, VITA  
Kenneth Wright, Chair, Area 5  
Milissa Bensen, for Area 6  
Charles Davidson, Chair, Area 7  
Bruce Zgoda, Chair, Burden Reduction  
Mark Paris, Chair, Communication  
John Verwiel, Chair, EITC  
Joe Shields, Chair, Area 6  
Lee Stieger, Chair, Notices  
Stan Wernz, Chair, Area 4  
Wayne Whitehead, Chair, TAC

**Members Absent**

MJ Lee, TAP Vice Chair  
Al Rodriguez, Chair, Forms and Pubs  
Rick Rousseau, Chair, VITA

**Staff Present**

Anita Fields, Note Taker  
Susan Gilbert, Acting TAP Manager  
Nancy Ferree, TAP Manager  
Judi Nicholas, TAP Manager  
Inez DeJesus, Program Analyst  
Mary Ann Delzer, Program Analyst  
Sallie Chavez, Program Analyst  
Donna Powers, Jr. Program Analyst  
Steve Berkey, Senior Program Analyst

**Visitors:**

Bob Haines, Panel Member  
Pat Bryant, Panel Member  
Robert Jackson, Panel Member  
Howard Margulies, Panel Member

**Welcome/Announcements/Review Agenda**

Hank Mosler welcomed everyone.

**Roll Call**

Quorum met.



### **National Office Report**

See Attachment 1 for report. This report has also been posted to TAPSpace. Note that the TAC Face to Face is taking place at the same time and place as the Burden Reduction in Denver, CO this month. At the request of Mark Paris, Bernie will go into a more detail report on the budget.

### **TAP Chair Report**

See attachment 2 for full report. Hank said that if anyone has anything to add to the agenda please get back to him. The agenda for the June Face to Face is a working progress. Ben Chapman asked for clarification on the mid-year report. Hank explained to just add where we are on various issues, what the accomplishments are and any significant outreaches that we've done. Hank said at the face to face each chair will present the activity that is going on in their committees and use the mid-year as a handout. Hank also mentioned that he and Louis Morizio have created a new active issues report and it will be available soon. Take a look at the previous one dated March 24th to ensure that it is accurate. We would like to establish a completion target date for each issue.

**ACTION: Chairs submit a written summary of what your committee has done through May. This will take the place of the May monthly report. Due to Marisa June 12, 2008.**

Chairs take a look at the last active issues report dated March 24 to ensure that it is correctly represent what is active.

### **Review and Approve April 2 Teleconference Minutes**

The April minutes were approved as submitted.

Bernie pointed out that there will be a Joint Committee meeting the first week of June as scheduled. Also have the Face to Face June 19, 2008, but will not have a Joint Committee meeting in July. The June Face to Face will take the place of the July meeting.

### **Feedback from April 2 Meeting**

Kenneth Wright congratulated Hank, he received great reviews. One comment said that this was a great meeting. Another said, this call was a tremendous improvement over the previous calls, I think we are finally getting the handle on how and how not to participate on a conference call with so many participants. There was a suggestion for the upcoming face to face meetings; it was emailed to Hank for him to take a look at it.

Kenneth Wright solicited panel members from other Areas that speak Spanish to help with an assignment from MLI to review the Spanish free file website.

**ACTION: Chairs identify Spanish speaking TAP members that want to participate in reviewing the Spanish free file website and put them in touch with Alberto Rodriguez.**

### **Recruitment**

This year's recruitment was improved by 60% as far as applications are concerns over last year. We have about 619 applications. Applications were received from every state that we recruited in. We are now in the process of ranking and we are on target. Bernie thanked everyone on the work they have done with recruitment. Steve Berkey informed chairs to be on the look out for calls to help out with interviews.

### **Area Recommendations for Review and Elevation to IRS**

Wayne Whitehead said that the vacancy on the Quality Review team has been filled by Bob Haines from Area 2. Issue 4633 will be sent elevated to the IRS with the changes hank made.

- **#4633, Elimination of full Social Security Number on Checks**—Howard Margulies said payments made to the IRS via checks pass through many hands during the entire financial processing procedure. The committee feels that with all the other information appearing on a

check, e.g., taxpayers' name(s), address, financial institution and account number, the full Social Security number facilitates identity theft or other financial fraud. In addition, the FTC, in a brochure regarding prevention of identity theft and on their website, recommends that Social Security numbers should not be put on checks. Dale Cooper asked what happens if the check gets separated from the voucher, because every check that comes into the IRS is not a personal check. Howard states that we are asking that just the last four SSN along with the last name should allow for it to process to the correct account. There were discussions regarding e-file and e-pay. Hank suggested that in the benefits and barriers where it mentions the voucher to add in parenthesis (e.g. 1040ES and 1040Z). Ben Chapman shared that IRS really need SSN, not just the last four digits. This was received from IRS personnel on a screening committee call regarding a similar issue. It was decided to send Issue 4633 forward to the IRS with additions added by consensus.

- **#4243, Notice of Deficiency**

Pat Bryant said this was brought to her by the LITC clinic. They have a large number of taxpayers signing the Form 4089, Notice of Deficiency-Waiver without fully understanding that they are agreeing to pay the balance due. The notice letters specifically state if you decide not to file a petition with the tax court to please sign the enclosed. It doesn't stress the fact that you are agreeing to the payment, also the size of the lettering is too small on the form. The committee believes that increasing the font size, making it bold and adding that not only are they not going to tax court, they are also agreeing to pay the assessment that is involved. We feel that this will lessen the error rate and lessen the burden on low income taxpayers. It was decided to send Issue 4243 to the IRS by consensus.

**Communication Committee Recommendation—Outreach mailer** Mark Paris said that the tri-fold mailer was field tested at the Birmingham Town Hall and again at the Durham Town Hall. Feedback from the staff is that there is not a lot coming in, but there were not a lot of the old ones either. The address for the mailers will have each TAP office individual address on them. The Communications Committee is recommending that the Joint Committee move toward printing so that they can be used for outreach. The Joint Committee has moved to go to printing by consensus. Hank told Mark to thank the team for a quality job. June Face-to-Face Meeting

Patti Robb will be doing travel for the face-to face meeting. Mosler said if you are planning to bring your spouse to please email Kenneth Wright for a headcount. The meeting will start Thursday morning, June 19 and end at noon on Saturday, June 21. The committee will meet and stay at the Crowne Plaza in Clayton, MO which is a suburb of St. Louis.

Mosler said the second Face-to Face will be held tentatively October 2-4, 2008. We still have to come up with a location. There are two primary agenda items for the second face-to-face meeting.

- Getting closure on working issues and wrapping up the year.
- Working on the Annual Business Meeting.

Hank mentioned that the tentative date for the Annual Meeting is the first week in December it could be a little earlier or a little later. Steve informed that right now we are having a hard time finding space in DC. We are working really hard to get that date nailed down.

**ACTION: Hank needs to talk to Bernie regarding Joint Committee second face-to-face meeting location.**

#### **Area/Issue Committee Monthly Reports**

- **New template**





Susan stated to please get your monthly reports in on time using the new template. Please send them through your area or issue manager to Marisa Knispel.

- **Reminder of Where to send**

The Monthly committee report is due to the committee's manager and analyst by the 10th of each month. The manager or analyst will forward the report to the JC analyst for compiling and send a copy to the chair. This will serve to inform the chair the report was submitted timely. Joe Shields asked if the panel members can get an updated email list of the staff.

**ACTION: Send an updated email list of the staff to panel members and post to TAPSpace.**

### **Town Hall Meetings**

The Town Hall meeting in Springfield was successful. There were about 62 people from the public there. Most were practitioners.

- **Area 2 Feedback**

Ben Chapman said that during the face-to face meeting in Baltimore we were able to get two of Nina's attorney advisors to come and speak. There was also a presentation by the LTA in Baltimore and two attorneys' from the University of Baltimore LITC clinic. Ben felt that the meeting went very well and the surveys were good.

- **EITC Feedback**

John Verwiel said that he just sent the first draft of the EITC recommendation to Louis Morizo and Audrey Jenkins in Brooklyn. The committee is going to try to simplify the EITC process a bit to go after the under served and non served individuals that qualify for benefits but are not receiving what they are legally entitled to.

- **Area 6 Feedback**

Joe Shields shared that Area 6 just concluded their face-to-face meeting. He said that he hope to have some stuff elevated before the June meeting. They found that there were a lot of issues that they could close due to some law changes. They were able to eliminate a lot of the parking lot materials.

### **Area/Issue Committee Success Stories (e.g., Outreach, Special Events, Others)**

Ken Wright said that the Adhoc Committee had a rush project to review Pub 4681 Cancellation of Debt and at the Town Hall meeting he received positive feedback and kudos from the NTA (Nina Olson) on the quality input from TAP.

Dale Cooper said that he and a couple of other panel members from Georgia are going to attend a Congressional Liaison meeting next week.

Ben Chapman wanted to know if there is going to be some sort of letter regarding Refund Anticipation Loans (RALs). He mentioned that he noticed in one of April Chair reports that someone was working on preparing comments for RALs. Stan said that the IRS was requesting comments on RALs and the comments needed to be filed by April 7th. There was nothing formal to put comments together, but the panel members that were interested did submit their comments. Elizabeth Colvin said that some members of the VITA submitted comments also. Ben said that the IRS is always looking for comments; although they gave a deadline of April 7th they would still take recommendations. He asked if anyone was interested in putting together some TAP comments regarding RALs. Someone



asked about the IRS position regarding RALs. It was answered that they want to restrict paid preparers from advertising loan products.

Mosler reminded everyone to take pictures at their face-to-face meetings to use in the annual report.

**Public Input**

No comments.

**Closing**

Hank said thanks to everyone for the call and to please complete the survey form.

**Meeting Adjourned**

**Next Meeting: Wednesday June 4, 2008, 2 p.m. ET**

**DECISIONS:**

- Consensus to elevate issue #4633, Elimination of full Social Security Number on Checks and Issue #4243, Notice of Deficiency

**ACTIONS:**

All:

- Please submit your meeting surveys to Ken Wright by Friday.  
**All Chairs:**
  - Look over the proposed topics carefully so we can finalize June's face-to-face agenda.
  - Chairs submit a written summary of what you committee has done through May. This will take the place of the May monthly report. Due to Marisa June 12, 2008.
- Chairs take a look at the last active issues report dated March 24 to ensure that it is correctly represent what is active.
- Chairs identify Spanish speaking TAP members that want to participate in reviewing the Spanish free file website and put them in touch with Alberto Rodriguez.
- Hank needs to talk to Bernie regarding Joint Committee second face-to-face meeting location.
- Send an updated email list of the staff to panel members and post to TAPSpace.

**Quality Review team:**

- Complete the Quality Review checklist for each recommendation and post for pre-read for the Joint Committee meeting.

**Area Chairs:**

- Review the List of TAP Issues and determine a target elevation date for each of their active issues. The Chair should ask the Committee analyst to input the date to the TAP database.

**PRIOR MEETING OPEN ACTION ITEMS AND DECISIONS:**

**All Chairs:**

- Send an email to MJ Lee with your thoughts and comments regarding outreach and setting goals.



- Chairs with additional suggestions for improving the outreach feedback form should send them to directly Kay Bell.

**Mark Paris:**

- Send out the survey comment report.

**Kay Bell:**

The Outreach Feedback Form will be updated with the suggestions made and Kay Bell will send the revised form out to all Joint Committee members



**Taxpayer Advocacy Panel (TAP)  
Joint Committee Teleconference Minutes  
Wednesday, April 2, 2008 - 2 p.m. ET**

[National Office Update](#)  
[TAP Chair Report](#)

**Designated Federal Official:**

Bernie Coston, TAP Director

**Members Present:**

Hank Mosler, TAP Chair  
MJ Lee, TAP Vice Chair  
Shaun Barry, Chair, Area 1  
Ben Chapman, Chair, Area 2  
Dale Cooper, Chair, Area 3  
Kenneth Wright, Chair, Area 5  
Milissa Bensen, for Area 6  
Charles Davidson, Chair, Area 7  
Bruce Zgoda, Chair, Burden Reduction  
Mark Paris, Chair, Communication  
John Verwiel, Chair, EITC  
Joe Shields, Chair, Area 6  
Lee Stieger, Chair, Notices  
Stan Wernz, Chair, Area 4  
Wayne Whitehead, Chair, TAC

**Members Absent:**

Al Rodriguez, Chair, Forms and Pubs  
Rick Rousseau, Chair, VITA

**Staff Present:**

Barbara Foley, Program Analyst  
Patti Robb, Note Taker  
Trish DeTimmerman, Acting TAP Manager  
Nancy Ferree, TAP Manager  
Judi Nicholas, TAP Manager  
Inez DeJesus, Program Analyst  
Mary Ann Delzer, Program Analyst  
Sallie Chavez, Program Analyst  
Susan Gilbert, Senior Program Analyst

**Visitors:**

Robert Yandow, Panel Member  
Howard Margulies, Panel Member  
Jeff Kennedy, Panel Member  
Kimberly Brown, Panel Member

**Welcome/Announcements/Review Agenda**

Hank Mosler welcomed everyone.

**Roll Call**



Quorum met.

### **National Office Report**

See Attachment 1 for report. This report has also been posted to TAPSpace. Note, the next Town Hall Meeting will be May 6, not May 1.

### **TAP Chair Report**

See attachment 2 for full report. Barbara Foley sent out a complete list of issues. Mosler asked that everyone check the report for accuracy and area chairs should set a target date for issue completion and elevation to the Joint Committee (JC). Your analyst should update the database with the target date and a new report will be run. If you have any suggestions for further improvement to this report, please forward them to Foley and Mosler.

### **Review and Approve March 5 Teleconference Minutes**

The March minutes were approved as submitted.

### **Feedback from March 5 Meeting**

Kenneth Wright said participation was down at the last meeting. He added that if all members do participate, it will add to the length of the meeting, so we should collect the quality of participation vs. the quantity.

### **Recruitment**

We are on target and should exceed the amount of applications received last year. The staff started sending email messages about recruitment to employers. However, one of the email recipients called the office to find out if the email message was legitimate (due to the phishing scams out there). Bernie Coston pointed out that not one paper application has been received to date. He also added that we are working on getting a blurb in the Wall Street Journal and that tends to create a lot of activity.

### **Area Recommendations for Review and Elevation to IRS**

Wayne Whitehead said the process is a little different this year. When an issue comes forward for review by the quality review committee, it also gets posted to TAPSpace for all JC members to look at. We will only discuss the merit of the issue from now on; not grammar or punctuation.

**The Quality Review team:** Wayne Whitehead, lead, Hank Mosler, Kenneth Wright, Kelly Wingard and Josefina Villarreal. Both Villarreal and Wingard are first year members and will provide continuity on this committee.

- **#4243, Notice of Deficiency**

This issue came Panel Member Pat Bryant from an Low Income Taxpayer Clinic (LITC) site. She observed Taxpayer's are signing Form 4089, Notice of Deficiency-Waiver, without fully understanding that they are agreeing to the assessment as presented, as well as agreeing to not petition the Tax Court. We do not know the number of people who were impacted by this issue; Mary Ann Delzer is working on getting the numbers. Wright felt this would not add to the merit of the recommendation but Ben Chapman felt it was premature to send this recommendation forward without that



information. Mosler said the issue will be put on hold until the next meeting so the numbers can be added. He then asked if the recommendation checklist was completed. It should be completed and elevated to the JC with each recommendation. (This checklist available in electronic format soon.)

**ACTION: Hold Issue # 4243 until May meeting.**

- **#4484, Notice 163**

This issue is regarding the title on the Notice CP 163. It should better reflect what the notice actually is. It's called an annual reminder notice in the internal materials, but does not say that on the notice, so taxpayers think they are back in collection status. The notice begins with the phrase "Past Due Tax Statement," which can lead a taxpayer to believe that the annual reminder is a new attempt by the IRS to collect the balance due instead of the required annual reminder of the CNC status. The current title is rather misleading.

Wright said there is a proposal to have a website set up so taxpayers can go online to look at what they owe. He said these annual notices are sent out as required by law.

**DECISION: Consensus to elevate issue #4484, Notice 163.**

### **June Face-to-Face Meeting**

Mosler said if there are sufficient agenda items, the meeting will start on Thursday morning, June 19, and end at noon on Saturday, June 21. We will be staying and meeting at the Crowne Plaza in Clayton, MO. It is a suburb of St. Louis.

Coston asked the JC members to look over the proposed agenda topics carefully so we can finalize it. Once the agenda items are identified, we will start setting times.

Whitehead suggested adding the annual report to the agenda. Then we can put together a team to start identifying information to go into the 2008 report.

Coston said we need to determine the best way to move forward with the election of TAP Chair, Vice-chair, and the area and issue chairs; to make the transition process transparent to the rest of the panel members. We need to look at ways to improve the annual business meeting itself. We also need to look at improving the chair training process and merging the it with the annual meeting. This is partly due to budget and partly due to the difficulty in having to travel in December and then again in January.

### **Area/Issue Committee Monthly Reports**

- **Reminder of Where to send**

Foley said the new monthly report templates will be coming out soon. The submission process was changed during the last JC call. They are due to your manager and analyst by the 10th of each month. They will forward to the JC analyst for compiling. The manager should carbon copy the chair when they forward the report to the JC analyst (in case there are any changes made).

### **Town Hall Meetings**

- **Area 2 Feedback**

Ben Chapman said the second Town Hall meeting was held in Durham, NC. There were about ten people from the public there. Most of them were practitioners or representatives of a LITC, a volunteer organization who had a lot to say about Refund Anticipation Loans (RAL). We also had a



state government worker who brought language issues. It was a small meeting but everyone was very vocal, so it was a very good meeting. Chapman suggested getting input from local people to identify a location and a good date. The date chosen was during the collegiate basketball playoffs and it was also spring break. He also felt the location was not in a very good part of town. It was also on March 13 which is two days before corporate returns are due so many practitioners were unable to attend. He added that he did an interview which was televised on the local cable station every hour on the hour the whole day of the meeting. The planning tool used for last year's Omaha Town Hall meeting was used for this meeting and it worked very well.

- **Area 4 Planning Update**

Trish DeTimmerman said four TAP members will be in attendance at the next Town Hall meeting planned for Tuesday, May 6, at the Trotter Center in Springfield, IL. There have been planning calls on a weekly basis for the past month. Mary Ann Delzer has done a fabulous job of putting together all the logistics and we are right on target. Wright said he will be sending out at least 150 letters to let people in the area know about the meeting.

### **Stimulus package**

- **Update**

The IRS is continuing to get information out to the public. They conducted one Super Saturday nation-wide this past week to reach out to people who normally do not file taxes. They were also there to answer questions people have about the stimulus package. If a panel member works in a Volunteer Income Tax Assistance (VITA) site they can provide information, otherwise please refer people to the IRS website or the Stimulus toll-free number – 1-866-234-2942.

### **Area/Issue Committee Success Stories (e.g., Outreach, Special Events, Others)**

Joe Shields said the stimulus package is the bulk of the questions he gets asked at outreaches, VITA sites, and the LITCs.

Ben Chapman said he did an extensive telephone interview and had the article published in The Record in New Jersey which is the second largest newspaper in NJ. He received he received several calls as a result.

Mosler reminded everyone that they need to take pictures at their face-to-face meetings so we can use them in the annual report.

### **Public Input**

No comments.

### **Closing**

MJ Lee said the meeting went great and it was jam-packed. She congratulated Wernz and the Area 4 Committee for elevating the first recommendation to the JC. She also thanked Whitehead for his guidance on quality review.

Coston announced that Barbara Foley will be moving on to a new position at the end of April and he thanked her for all her hard work.

### **Meeting Adjourned**



**Next Meeting: Wednesday May 7, 2008, 2 p.m. ET**

**DECISIONS:**

- **Consensus to elevate issue #4484, Notice 163**
- **Hold Issue # 4243 until May meeting**

**ACTIONS:**

**All Chairs:**

1. **Look over the proposed topics carefully so we can finalize June's face-to-face agenda.**





**Taxpayer Advocacy Panel (TAP) Joint Committee Teleconference Minutes  
Wednesday, March 5, 2008 - 2 p.m. ET**

[National Office Report](#)  
[TAP Chair Report](#)

**Designated Federal Official**

Bernie Coston, TAP Director

**Members Present**

Hank Mosler, TAP Chair  
MJ Lee, TAP Vice Chair  
Shaun Barry, Chair, Area 1  
Ben Chapman, Chair, Area 2  
Dale Cooper, Chair, Area 3  
Kenneth Wright, Chair, Area 5  
Milissa Bensen, for Area 6  
Charles Davidson, Chair, Area 7  
Bruce Zgoda, Chair, Burden Reduction  
Mark Paris, Chair, Communication  
John Verwiel, Chair, EITC  
Al Rodriguez, Chair, Forms and Pubs  
Lee Stieger, Chair, Notices  
Wayne Whitehead, Chair, TAC  
Rick Rousseau, VITA

**Members Absent**

Stan Wernz, Chair, Area 4 (E)  
Joe Shields, Chair, Area 6 (E)

**Staff Present**

Barbara Foley, Program Analyst  
Patti Robb, Note Taker  
Trish DeTimmerman, Acting TAP Manager  
Nancy Ferree, TAP Manager  
Steve Berkey, National Office Program Analyst  
Inez DeJesus, Program Analyst

**Visitors:**

Robert Yandow,  
Deidra Whiteside,  
Gil Yanuck, Former Panel Member

**Welcome/Announcements/Review Agenda**

Hank Mosler welcomed everyone.

**Roll Call**

Quorum met.

**National Office Report**

See [National Office Report](#). This report is also posted to TAPSpace. The TAP Charter was approved by Treasury on February 26, 2008. This will allow TAP to continue operation through March 17, 2010.



### **TAP Chair Report**

See [TAP Chair Report](#). Mosler spotlighted some of the report:

- Twenty TAP members participated in the Earned Income Tax Credit (EITC) Awareness day in 12-13 states.
- The Area 2 committee was commended for moving quickly on an issue (incorrect Social Security Form).
- Congratulations to the Notices Committee for their letter of recognition from the IRS for all their hard work.
- TAP held their first town hall meeting in Birmingham, Alabama this year.
- Mosler was invited to meet with the Oversight Board last week. He felt the Board was very open to TAP's view. Coston noted National Taxpayer Advocate (NTA) Nina Olson wanted to thank Mosler for being there.

Mosler announced the 2007 annual report will look significantly different from prior reports and is close to completion.

### **Review and Approve February 6 Teleconference Minutes**

The February minutes were approved as submitted.

### **Feedback from February 6 Meeting**

Ken Wright asked that feedback be turned in timely. The most serious problem seemed to be the pace of the meeting which is caused by trying to cover too much in an hour. Extraneous noise is also an ongoing issue. Please remember to use a phone with mute capabilities during the conference calls or a headset.

**ACTION: Barbara Foley will place a copy of the Meeting Satisfaction survey on TAPSpace in the Meeting Satisfaction folder in the Joint Committee folder for attendees who wish to comment on the meeting.**

**ACTION: Joint Committee meeting attendees should submit their meeting satisfaction survey form to Ken Wright no later than the Friday following the Joint Committee meeting.**

### **Recruitment**

Steve Berkey reported that TAP is recruiting in 38 states looking to fill vacancies for 35 people. Only one panel member expressed interest in ending their tenure early. The test application is on the website. Coston asked that all members test it; try different scenarios and try to "break" it so all the bugs are removed before it goes live on March 17. It is good for members to test using their own computers because members often find problems that staff would not encounter using the IRS equipment.

### **Area Recommendations for Review and Elevation to IRS**

- ***None at this time***
- ***Quality Review Process***

Wayne Whitehead said there are currently three members on the team, himself, Ken Wright, and Hank Mosler. The review will be based on the checklist and use the Government Printing Office (GPO) style menu and the TAP style guide as references.

Wright put together an eight step Quality Review process which is posted to TAPSpace.

Recommendations should be submitted to quality review as soon as they are ready. Only those submitted prior to the 15th of the month will likely be ready for the next Joint Committee agenda; however, there is no guarantee that it will be on that agenda. Documents should be well written prior to coming to the Joint Committee quality review committee. Mosler encouraged all chairs to become



familiar with the eight step process. TAP needs to have good solid issues submitted to the IRS so they get accepted but we also need to be appreciative of the efforts the volunteers put into bringing the issues forward.

- **Status of Pending—Any Close to Completion**

There are indications that some issues are close to completion.

### **June Face-to-Face Meeting**

Thursday, June 19 will be a travel day. Some members may have to travel on Wednesday, June 18 depending on flights. The meeting starts at 1 pm on Thursday, all day Friday, and will end at noon on Saturday, in St. Louis, MO. Planning the meeting will begin soon. If you have topics you would like discussed at the meeting, send them to Hank Mosler who will try to work them into the agenda.

**ACTION: Chairs should forward suggestions for the face-to-face meeting agenda to Hank Mosler.**

### **Area/Issue Committee Monthly Reports**

A good compilation of February's monthly committee reports was sent out to Joint committee members. The monthly reports should be sent to your Committee's manager and analyst by the 10th of each month. The manager or analyst will forward the reports to Hank Mosler and Barbara Foley by the 15th of the month. Please turn them in timely so Foley has time to post for pre-read for the next JC meeting.

A concern was raised that taxpayers can still go back and claim the Federal Excise Tax credit but many taxpayers are not aware of the credit. Hank Mosler suggested the issue be written up and presented to the Area Committee. Steve Berkey reminded all that it is not TAP's outreach mission to inform the public about tax issues; it is TAP's outreach mission to inform the public about TAP and to gather "grass roots" issues.

Questions were raised about reporting outreach, getting the information timely and making sure it is all inclusive. Berkey mentioned that a report was run for the TAP Annual Report and based on that TAP Staff and the Metrics Subcommittee are looking at ways to make the reporting and recording more consistent for outreach.

**ACTION: Barbara Foley will mail Ken Wright a copy of the spreadsheet used to prepare the annual report. Ken Wright will review and provide feedback on what chairs would need to complete their report.**

### **Area 3 Town Hall Meeting Feedback**

Dale Cooper said the Town Hall went very well. The weather was awful, yet there was a good turnout. The Local Taxpayer Advocate's (LTA) staff was there and helped taxpayers experiencing personal problems. Dale Cooper suggested having the TAS staff present as a future "Best Practice." Nina Olson, the National Taxpayer Advocate, did an excellent job; she touched on Offers-In-Compromise and other relevant topics. The audience was receptive and brought good issues forward. Before the town hall meeting, very few showed interest in being a part of the focus group session but 12 people ended up participating in the focus group. Five TAP members attended. All in all, this town hall was very successful even though we only had three weeks to prepare. There was a whirlwind of media to publicize the meeting including coverage from four local television stations.

Bernie Coston said Dale Cooper and Mark Paris did excellent jobs moderating the event and handling the media. Hank Mosler asked if practitioners were the majority of the audience. Ben Chapman thought practitioners were a minority and some attendees from Low Income Tax Clinics but it is hard to say especially for those who did not speak. Dale Cooper added that especially with bad weather, more practitioners will show interest in this type of event. He did believe, in this forum, they



represented the interests of their clients rather than their interests as a tax preparer. The focus group, even though it was cut it short, generated approximately 14 -16 issues.

The next town hall will be held in Durham, NC on March 13. Area 2 is already busy planning this meeting. The date of the third town hall meeting in Springfield will be changing. It was originally scheduled for Thursday, May 1. More information will be coming on this topic.

**Area/Issue Committee Success Stories (e.g., Outreach, Special Events, Others)**

Al Rodriguez said the Forms & Pubs Committee is currently reviewing some publications at the request of the IRS business office. The Committee is also reviewing Spanish publications for the Multilingual Initiative (MLI) office.

Rick Rousseau attended a meeting in Atlanta concerning the new contract for tax software for the Volunteer Tax Return Preparation Program (VRPP). The new contract is for the software volunteers will use in 2010. The IRS is soliciting input on the software requirements. Rousseau sent out a questionnaire for input to members of the Joint and the VITA Committees. Rousseau asked that members with experience using the current software complete the survey and then share it with others in your VRPP sites. Please send all feedback to Rousseau even if the forms are only partially filled out. The due date is March 10 or 12. It was recommended that the survey be sent out to prior TAP members and current members who have experience using tax preparation software so TAP can provide as much input as possible.

**ACTION: Barbara Foley will send the tax return preparation software survey out to the whole panel as well as several retired TAP members (Paul Brubaker, Ferd Schneider Paul Duquette, Lyn Sinnamon, Gil Yanuck, and Beadsie Woo).**

The Notice Committee scored five or six documents and reviewed some of the tax stimulus documents. The IRS sent the Committee a very nice "Thank You" letter for last year's efforts (this letter is posted on TAPSpace). The Committee is also providing feedback on documents for the visually impaired.

John Verwiell reported that the IRS presented a very good power point programming on the EITC. Program Analyst, Mary O'Brien, did a tremendous job in putting this information in an easily readable format.

The TAC Committee is doing an operations audit to improve the process.

The Burden Reduction Committee identified subcommittees and is zeroing in on the 1099 issue and is close to specifying other issues to work.

Area 2 has a quality review team at the area level and it seems to be working pretty well. One particular issue, electronic payments by individuals, where the money is taken out and yet a dunning notice is sent, was entered on the Systemic Advocacy Management Systems and is pending assignment.

**Public Comments**

No comments.

**Closing**

**ACTION: All participants please submit your meeting surveys to Ken Wright by Friday.**

Meeting Adjourned



Next Meeting: April 2, 2008, 2 p.m. ET

**DECISIONS:**

**ACTIONS:**

**All:**

- Please submit your meeting surveys to Ken Wright by Friday.

**All Chairs:**

- Forward suggestions for the face-to-face meeting agenda to Hank Mosler.

**Foley:**

- Place a copy of the Meeting Satisfaction survey on TAPSpace in the Meeting Satisfaction folder in the Joint Committee folder for attendees who wish to comment on the meeting.
- Mail Ken Wright a copy of the spreadsheet used to prepare the annual report. Ken Wright will review and provide feedback on what chairs would need to complete their report.
- Send the tax return preparation software survey out to the whole panel as well as several retired TAP members (Paul Brubaker, Ferd Schneider Paul Duquette, Lyn Sinnamon, Gil Yanuck, and Beadsie Woo).

**PRIOR MEETING ACTIONS AND DECISIONS:**

**All Chairs:**

- Send an email to MJ Lee with your thoughts and comments regarding outreach and setting goals.
- Chairs with additional suggestions for improving the outreach feedback form should send them to directly Kay Bell.

**Mark Paris:**

- Send out the survey comment report.

**Kay Bell:**

- The Outreach Feedback Form will be updated with the suggestions made and Kay Bell will send the revised form out to all Joint Committee members.



**Taxpayer Advocacy Panel (TAP) Joint Committee Teleconference Minutes  
Wednesday, February 6, 2008 2 p.m. ET**

**Designated Federal Official**

Bernie Coston, TAP Director

**Members Present**

Hank Mosler, TAP Chair  
MJ Lee, TAP Vice Chair  
Shaun Barry, Chair, Area 1  
Ben Chapman, Chair, Area 2  
Dale Cooper, Chair, Area 3  
Stan Wernz, Chair, Area 4  
Kenneth Wright, Chair, Area 5  
Joe Shields, Chair, Area 6  
Mark Paris, Chair, Communication  
Al Rodriguez, Chair, Forms and Pubs  
Lee Stieger, Chair, Notices  
Wayne Whitehead, Chair, TAC

**Members Absent**

Charles Davidson, Chair, Area 7  
John Verwiell, Chair, EITC  
Bruce Zgoda, Chair, Burden Reduction

**Staff Present**

Barbara Foley, Program Analyst  
Patti Robb, Note Taker  
Trish DeTimmerman, Acting TAP Manager  
Nancy Ferree, TAP Manager  
Judi Nicholas, TAP Manager  
Steve Berkey, National Office Program Analyst  
Inez DeJesus, Program Analyst  
Sallie Chavez, Program Analyst

**Visitors:**

Kay Bell, Area 4 Panel Member  
Kimberly Brown, Area 2 Panel Member  
Mike Bryant, Area 2 Panel Member  
Hillary Goehausen, Commerce Clearing House  
Gil Yanuck, Former Panel Member

**Welcome/Announcements/Review Agenda**

Hank Mosler welcomed everyone.

**Roll Call**

Quorum met.

**National Office Report**



See Attachment 1 for report. This report will be posted to TAPSpace. The North Carolina Town Hall will be held in the North Carolina Central Law Center on March 13 in Durham.

### **Review and Approve January 10 – 11 Chair Training Minutes**

Minutes were approved as submitted.

### **Feedback from January Chair Training**

- Make handouts available before meetings
- Make decisions as a group
- Value time to make decisions.

### **Recruitment**

TAP Recruitment is set for March 17 through April 30. The application will be available on [improveirs.org](http://improveirs.org) on the 17th.

Applications for vacancies as well as replacements will only be accepted in the states where they are openings. This year, the goal is to increase depth in the replacement pool, as well as increase diversity. Senior Analyst Steve Berkey will head the recruitment this year. Berkey will be soliciting other staff and TAP members to assist in the recruitment process.

July 25 is the target date for the names to go to Nina Olson, National Taxpayer Advocate, to start the approval process. The final approval should be back from Treasury by September or October at the latest. TAP is looking to hold the annual meeting the first week of December; however the dates are based on hotel availability.

At the end of February, there should be talking points; news releases and other recruitment handouts available for members to distribute. Prior to the application going "live," Berkey will be asking for members to volunteer to test the site to identify bugs.

### **TAP Measures (Metrics)**

The Measures Subcommittee, MJ Lee, Mark Paris, Mike Bryant, Bernie Coston and Louis Morizio, met. The PowerPoint slide show will be posted to TAPSpace.

The subcommittee reviewed TAP effectiveness as measured by outreach, issue generation, and member surveys. The subcommittee would like the Joint Committee to take immediate action on setting goals and outreach activity reporting.

The TAP Mission is to listen to taxpayers and make recommendations therefore TAP's effectiveness should be measured by its outreach activity and the issues worked and elevated. Outreach activity through the number of outreaches, type, and number of member-hours and the number of contacts member, web, toll-free, etc. Issues should be tracked by the number worked, elevated, and accepted or rejected.

The key findings of the subcommittee is that outreach activity needs better tracking; not all members report or perform outreach; a standard report form is not utilized and/or the data is not stored in the database by analysts. The subcommittee also found that outreach and outreach reporting improved with the use of the toolkit. From 2006 to 2007, the new member rating for outreach went from Fair to



Good (3.1 to 2.5) which was two times more improvement over any other category; returning members rated Outreach fair (3.2).

The subcommittee would like the Joint Committee to ask each Area to establish member goals and to mandate reporting of outreach.

Another proposed measure is to track incoming issues, how many are worked, how many elevated, and how many accepted.

The subcommittee will take a look at what information is being collected, part of the problem is we are asking for more information that needed for measuring effectiveness. Morizio volunteered to rework the issue of what should be collected and what should be reported. The measurements are only as good as the data input into the databases.

The subcommittee asked the Joint Committee to ask each Area to set goals mandate reporting. It was pointed out that if TAP wants uniformity, it should be established at the Joint Committee level. Some chairs felt each individual should set their own goal since this is a volunteer organization and then to emphasize the reporting. Other areas did set goals and set time on their monthly call agendas to report the outreach. Area 6 did not set absolute individual goals this year because they felt having a set goal the year before was not motivating and didn't improve. Area 2 had the opposite experience but first there was a discussion on what constituted outreach to offset the misconception that performing outreach had to some type of meeting so there was outreach being done but not being reported.

Most of the committee felt the setting of goals should flow from the bottom up. Outreach is a commitment each person makes when they join TAP. But, if a member is not doing outreach but is active elsewhere – it's ok. It's when they are not doing anything that it becomes a problem.

**ACTION: All Chairs send an email to MJ Lee with your thoughts and comments regarding outreach and setting goals.**

**It was asked what information is available during recruiting is outreach mentioned as an expectation? Berkey replied that the application process is tailored toward it and it is discussed and stressed during the interview.**

Mark Paris talked about the member surveys and the subcommittee's findings that there is no consistency in the questions asked from year to year. Or, the question is not asked in the same format as the year before which can skew the results. The subcommittee talked about setting a baseline without going overboard. The survey returning members will have some different questions that new and exiting members but there still needs to be some consistency.

Survey results will be reported and placed on TAPSpace. The committee felt a scorecard on TAPSpace would serve as a motivating factor to do outreach and reinforce the need to report it. (See attachment 2) recommend that they be laid out with an executive summary and a graph, then the full report behind that.

The subcommittee also felt there a many issues in the parking lot not being worked. To be more effective, TAP needs to find ways to have positive numbers. The subcommittee is looking at ways that if one area drops or puts an issue in the parking lots, the issue is sent to other areas to review to see if they want to work them. They also want to develop a score card to track number of issues worked, number of issues elevated, and number of solutions accepted.

**ACTION: Mark Paris will send out the survey comment report.**





## Outreach Feedback Form

Kay Bell reported that the Communication Committee is recommending the use of this version of the feedback form used during outreach. It is a more user-friendly form and a vast improvement over the original form. The committee is asking for the Joint Committee to approval the use of this version of the feedback form. The upcoming Town Hall in Birmingham would be a great test of the new form. Wernz thought it was too much to ask the participant to remember the name of the TAP member and suggested removing it. Bell clarified that the Committee intending the panel member to complete that portion of the form prior to handing it out at the outreach. Wernz also suggested asking for a name, address and phone number in case the panel needed clarification on the issue being raised. Lee suggested more space for people to write.

Dale Cooper suggested informing panel members participating in the Town Hall conference call about using this newly revised form. It was also noted that the address on the back of the flyer is the area office's address.

**ACTION: Chairs with additional suggestions for improving the form should send them to directly Kay Bell.**

**ACTION: The Outreach Feedback Form will be updated with the suggestions made and Kay Bell will send the revised form out to all Joint Committee members.**

## Area Recommendations for Review and Elevation to IRS

There are no recommendations for approval at this time.

## Area/Issue Committee Monthly Reports Due 10th of each Month

The area/issue committee monthly reports are due to your manager and analyst by the 10th of each month. They will be reviewed for accuracy before they get sent to Barbara Foley and Mosler by the 15th of the month. Keep it to one page – hit the highlights.

**DECISION: Monthly Committee Reports should be completed by each chair and sent to their committee program manager and analyst for review by the 10th of the month. The reports are due to the Joint Committee Analyst and the TAP Chair by the 15th of each month.**

## Area/Issue Committee Success Stories (e.g., Outreach, Special Events, Town Hall Meetings)

Ben Chapman reported that Area 2 had an issue, # 4549, Social Security Benefits Misstated on 1099-SSA, taken by IRS for immediate intervention. The Social Security Administration had supplied the wrong tax information to about 2.7 million Americans on the Form 1099-SSA sent out earlier this month. The Forms are sent to people receiving Social Security benefits, reporting the amount of benefits that were due and the net amount of benefits paid. It also shows the amount of any payments (such as Medicare premiums) that were made. The form is used to report the amount of benefits received and for those itemizing the amount of medical insurance premiums paid on their tax return. The incorrect forms over-reported the amount of benefits received by some Social Security beneficiaries who purchase Medicare Advantage or prescription drug plans under Social Security parts C and D. The incorrect information is in Box 3 of the form. In some cases, Social Security computers preparing the 1099s included premiums for plans paid in 2006 as part of benefits received in 2007.

Corrected forms will be sent to all affected Social Security recipients, and to the IRS, by the end of the month. Area 2 felt the IRS needed to let people know what to do if they had the wrong form. IRS is making plans to develop and distribute the appropriate message for the public.

Cooper reported that a team of members from Areas 2, 3 and 5 worked issue #3910, Delay in Taxpayer Assistance Centers (TACs). The team compiled a report on all the TAC issues reported to TAP. The report was sent to the IRS. The IRS responded and took action to correct some of the reported problems very timely.

The EITC activities are not over yet as there are a couple more coming up.



## **Public Comments**

No comments.

## **Closing**

Lee asked that all attendees fill out the Joint Committee meeting survey and send them to her.

**ACTION: All should complete the Joint Committee meeting survey and send to Ken Wright.**

## **Meeting Adjourned**

**Next Meeting: March 5, 2008, 2 p.m. ET**

**DECISIONS: Monthly Committee Reports should be completed by each chair and sent to their committee program manager and analyst for review by the 10th of the month. The reports are due to the Joint Committee Analyst and the TAP Chair by the 15th of each month.**

### **ACTIONS:**

#### **All:**

- Complete the Joint Committee meeting survey and send to Ken Wright.

#### **All Chairs:**

- Send an email to MJ Lee with your thoughts and comments regarding outreach and setting goals.
- Chairs with additional suggestions for improving the form should send them to directly Kay Bell.

#### **Mark Paris:**

- Send out the survey comment report.

#### **Kay Bell:**

- The Outreach Feedback Form will be updated with the suggestions made and Kay Bell will send the revised form out to all Joint Committee members.