



## **2009 Meeting Minutes Notice Improvement Issue Committee**

- December 17, 2009
  - November 12, 2009
  - October 8, 2009
  - September 10, 2009
  - August 20, 2009
  - July 9-10, 2009
  - June 11, 2009
  - May 21, 2009
  - April 9, 2009
  - March 12, 2009
  - February 19, 2009
- 

### **Notices Improvement Issue Committee Minutes**

#### **Capital Hilton**

**1919 Connecticut Avenue, NW**

**Washington, DC 20009**

**Pan American Room**

**10:30am to 4:30 pm**

**December 17, 2009**

#### **Program Owner**

- Gardner, Sidney, Supervisory Financial Management Specialist

#### **Designated Federal Official**

- Morizio, Louis, TAP Program Manager

#### **Committee Members Present**

- Bernstein, Mark
- Boyle, Raymond
- Case, Ann
- Davis-Nozemack, Karie
- Feng, Andrew
- Gambardella, Linda
- Head, Randee
- Holland, Richard
- Johnson, Frances
- Kear, Lea
- Lee, Bradford
- McQuiston, Robert
- Miller, Ernest, Vice Chair
- Murray, Alan
- Woodard, Norma



## **TAP Staff**

- Babb, Rose, TAP Management Assistant
- Jenkins, Audrey, TAP Analyst
- Odom, Meredith, TAP Analyst

## **Other Attendees**

- Tice, Chuck (outgoing Chair)

## **Welcome/Meeting Opening**

Committee outgoing Chair Tice opened the meeting by welcoming everyone and requesting self introductions. Tice discussed his role as Chair, the duties of the committee in and meeting etiquette.

TAP members must be more responsive to taxpayers needs and understand notices. The IRS respects volunteer's opinions and TAP members will be asked to conduct surveys on many items. Tice thanked all who worked with him on Notices and asked that members give the next chair the same cooperation and that the new staff will be very supportive.

## **Document Assessment Tool (DAT) training – Chuck Tice**

Tice discussed the background of Document Assessment Tool (DAT) scoring standards and how it is used for the scoring and norming of IRS notices. There will be a training session to get everyone familiar with the DAT.

## **Correspondence Index letters and DAT scoring procedures – Norma Woodard**

Woodard reviewed the committee's recommendation in regards to reviewing IRS correspondence letters. The recommendation was approved by consensus. Morizio will further review the correspondence review spreadsheet and make sure there are unlimited lines available for members to notate comments.

## **Administrative Items**

- Monthly Teleconference call dates – 2nd Wednesday of every month @ 2:00 PM Eastern. The January meeting will be an administrative meeting and will be rescheduled for January 27, 2010 due to TAP staff training.
- Face to Face – May 25th and 26th, 2010
- Possible locations – New York, Utah and Detroit
- Quorum – 50 % plus 1

## **Program Owner – Sidney Gardner**

Jim Cesarano is the committee's day to day contact and will be the person responsible for providing Jenkins with all information that needs to be distributed to the committee.

This year the committee is charged with ensuring the language in notices and correspondence is improved. Gardner hopes by improving notices and correspondence letters compliance will improve.

Gardner is interested in the TAP members getting more involved in the review process. To date, TAP has done a lot of work and saved the IRS money.

Gardner is committed to working closely with the Brooklyn Staff providing all the support the committee needs.



### **Office Report – Louis Morizio & Audrey Y. Jenkins**

The definition of consensus was revised in the TAP Member Handbook. The definition covers committee opinions/decisions to be made on issues when one member is not always in agreement on the recommendation, but can live with it.

Please include Audrey Y. Jenkins, Meredith Odom and Louis Morizio in all emails.

Please notify the TAP staff, your subcommittee Lead and/or Chair if you are unable to join a call.

### **Committee Elections**

Chair – Ernest Miller

Vice Chair – Norma Woodard

### **Round Robin**

Everyone thanked Woodard for her hard work on the correspondex recommendation as well as how it will save the panel members a lot of time. The committee is looking forward to relying on her expertise in the coming year.

### **2010 Chair Remarks – Ernest Miller**

Miller welcomed everyone to the 2010 Notices Committee and informed them that there is a lot of work to be done.

Miller suggested that members direct their correspondence to those intended for and not necessary reply to all. Miller asked everyone to do what you have signed up to do. Return phone calls and answer emails in a timely manner. If members cannot attend teleconferences, please inform him and the TAP staff.

**Meeting adjourned at 4:30 PM.**



**Taxpayer Advocacy Panel (TAP)  
Notice Improvement Issue Committee  
Meeting Minutes  
November 12, 2009**

**Designated Federal Official (DFO)**

Sallie Chavez, Acting DFO

**Members Present**

Carolyn Adams-Dodds  
Raymond Boyle  
Ken Donnelly  
Nancy Eik  
Andrew Feng  
Susan Lynn  
Robert McQuiston  
Ernest Miller  
Alan Murray  
Chuck Tice  
Harris Widmer  
Norma Woodard

**Members Absent**

Lee Battershell  
Ranee Head  
Frances Johnson  
David Kahn  
Steve Fulkrod

**Staff Present**

Anita Fields, Secretary  
Donna Powers, TAP Program Analyst  
Sidney Gardner, IRS Program Owner

**Guest(s) Present**

None

**Welcome/Announcements**

Ernest Miller opened the meeting and welcomed everyone. He asked Anita to take roll. Quorum was met.

**Review of Previous Meeting Minutes**

The minutes from October were approved by consensus.

**Comments from the Program Owner**

Sidney Gardner stated that the Notices office has been going through the TACT effort. That is where they are going through looking at how Notices are processed and trying to find ways on improving the notices. They are still trying to decide where his office is going to fit in the Notice Improvement process. He said even though his office is going through this process, he believes there is still a need for the Notice Issue Committee. He feels they can provide valuable service to them.

Alan Murray stated that he really enjoyed the Notice Issue Committee and wanted to know if there is still going to be work in the coming year. Sidney said there would be something to do and he will be more prepared to talk about that during the December meeting.



**Clarify DAT Scoring for Correspondex Letters**

Norma Woodard stated that the subcommittee has met four times now. She stated that it has been frustrating because of sparse participation. She also mentioned that there is a call scheduled immediately after this call. Woodard said their goal is to have something to present at the December face-to-face.

**Meeting Close**

On behalf of the Florida TAP Office and the entire TAP staff; Chavez thanked all the members for their participation and service to TAP and to the Notices Committee. Miller thanked everyone for attending the meeting.

**Next meeting scheduled for December 17, 2009 @ 10:15AM EST in Washington, DC.**

**\*Certification: These minutes were approved by the committee by consensus.**



**Taxpayer Advocacy Panel (TAP)  
Notice Improvement Issue Committee  
Meeting Minutes  
October 8, 2009**

**Designated Federal Official (DFO)**

Nancy Ferree, DFO

**Members Present**

Carolyn Adams-Dodds  
Raymond Boyle  
Ken Donnelly  
Andrew Feng  
Ranee Head  
Frances Johnson  
David Kahn  
Susan Lynn  
Robert McQuiston  
Ernest Miller  
Chuck Tice

**Members Absent**

Lee Battershell  
Nancy Eik  
Steve Fulkrod  
Alan Murray  
Harris Widmer  
Norma Woodard

**Staff Present**

Anita Fields, Secretary  
Sallie Chavez, TAP Program Analyst  
Donna Powers, TAP Program Analyst  
Jim Cesarano, IRS Program Analyst

**Guest(s) Present**

None

**Welcome/Announcements**

Chuck Tice opened the meeting and welcomed everyone. He asked Anita to take roll. Quorum was met.

**Review of Previous Meeting Minutes**

The minutes from September were approved by consensus.

**Comments from the Program Owner**

Jim Cesarano reported that work is continuing with the TACT and notice analysts are preparing work orders for the programming of the newly restyled notices. Jim reported that the current development work is focused on getting the new notices ready for their proposed rollout in January at the annual notice start-up.

He had no new information on the long-term plans for correspondence process or on what would happen after the January rollout.



He mentioned that as of the end of the third quarter about 19,600,000 Correspondex letters had gone out. Work will continue on Correspondex letters, even though plans are to include Correspondex letters in the new restyling.

Sidney and he are attempting to get more SPOC reviews DAT scored. Jim also stated he was confident there would still be a need for DAT scoring, although the DAT itself might need modification to match up with the new style.

#### **Clarify DAT Scoring for Correspondex Letters**

Carolyn Adams-Dodds reported her committee has had two meetings and the next meeting is scheduled for 10/14/09.

In the first meeting, they discussed how they should go about making the process simpler and come back with suggestions on how to approach the scoring.

In the second meeting they discussed the suggestions in breaking down the correspondex letter (C.L.) in a more "digestive manner."

The team received an e-mail from Bob McQuiston, indicating the difficulty in scoring the Correspondex Letter.

Norma put together a rudimentary spreadsheet for us to practice scoring the correspondex letters at the next subcommittee meeting.

They will have something in place for the DAT scoring of C.L. at the annual meeting this year. We are open to any suggestion anyone has in the DAT scoring of C.L.

They hope that the format they come up with will help other TAP members present and future in assisting them in DAT scoring the correspondex letters.

#### **Meeting Close**

Tice thanked everyone for attending the meeting.

**Next meeting scheduled for November 12, 2009 @ 2:00PM EST, 1:00 CST and 11:00 PST.**

**\*Certification: These minutes were approved by the committee by consensus on November 12, 2009.**



**Taxpayer Advocacy Panel (TAP)  
Notice Improvement Issue Committee  
Meeting Minutes  
September 10, 2009**

**Designated Federal Official (DFO)**

Nancy Ferree, DFO

**Members Present**

Ray Boyle  
Steve Fulkrod  
Ranee Head  
Frances Johnson  
David Kahn  
Susan Lynn  
Ernest Miller  
Alan Murray  
Chuck Tice  
Harris Widmer

**Members Absent**

Carolyn Adams-Dodds  
Lee Battershell  
Ken Donnelly  
Nancy Eik  
Andrew Feng  
Robert McQuiston  
Norma Woodard

**Staff Present**

Anita Fields, Secretary  
Sidney Wagner, IRS Program Manager

**Guest(s) Present**

None

**Welcome/Announcements**

Chuck Tice opened the meeting and welcomed everyone. He asked Anita to take roll. Quorum was met.

**Review of Previous Meeting Minutes**

The minutes from August were approved by consensus.

**Comments from the Program Owner**

Sidney Gardner informed the committee that TACT will develop a contact depository. This will consist of a Library of Text to keep consistency across the board. They are also developing a website for Notice Content, a little more detailed than what we already offer. This will allow taxpayers to go to a website to see what a notice is about once they receive it. They will also have the ability to call and ask questions about the notice.

Gardner stated that there are approx. 40 or 50 notices to be reviewed before the end of the year. He also informed the committee that he will look into getting them involved in some of these projects that are on the horizon.





Tice shared that he is glad they are finally developing a website for notices. He said if they would only develop one for the stuffers. That would save the IRS tons of money.

**Clarify DAT Scoring for Correspondex Letters**

Steve Fulkrod stated that a conference call schedule for 16 September 2009.

**Meeting Close**

Tice wanted to ensure that everyone received the opt-out message from Shawn Collins. He also stated that if anyone on the Notice Committee decides to opt-out or no longer wants to be a part of this committee let him or Nancy know immediately.

**Next meeting scheduled for October 8, 2009 @ 2:00PM EST, 1:00 CST and 11:00 PST.**

**\*Certification: These minutes were approved by the committee by consensus on October 8, 2009.**



**Taxpayer Advocacy Panel (TAP)  
Notice Improvement Issue Committee  
Meeting Minutes  
August 20, 2009**

**Designated Federal Official (DFO)**

Marianne Ayala, Acting DFO

**Members Present**

Carolyn Adams-Dodds  
Ray Boyle  
Ranee Head  
Frances Johnson  
David Kahn  
Susan Lynn  
Robert McQuiston  
Ernest Miller  
Alan Murray  
Chuck Tice  
Harris Widmer

**Members Absent**

Lee Battershell  
Ken Donnelly  
Nancy Eik  
Andrew Feng  
Steve Fulkrod  
Norma Woodard

**Staff Present**

Sallie Chavez, Analyst  
Donna Powers, Analyst  
Jim Cesarano, IRS Program Analyst  
Sidney Wagner, IRS Program Manager

**Guest(s) Present**

None

**Welcome/Announcements**

Chuck opened the meeting and welcomed everyone. He asked Donna to take roll. Quorum was met.

**Review of Previous Meeting Minutes**

The minutes from July were approved by consensus.

**Comments from the Program Owner**

Jim Cesarano reported on the insert project. Jim asked Kevi Painter if there would be any more new work and she indicated there would not be. Jim also mentioned Kevi sent a thank you email to the committee. Jim told the committee they should close off that project.

DAT scoring for Charmaine Johnson – it once was thought Charmaine would form a team to revise the letters. That will not happen because most team issues will be going through the Taxpayer Communication Task Force (TACT). No need to do any further scoring on Charmaine's letters.



The commissioner's team (TACT) sent out a SERP alert – in the future beginning from the date of the alert any letter or notice change involving a work request must go through TACT for approval. The correspondence changes that need work requests are computer paragraph notices (CP notices) and some correspondex letters that are batch processed. These notices and letters will no longer be coming to the SPOC office for review. They will be going to the TACT offices for concurrence or non concurrence.

TACT is very confident the redesign notices will be going out in January 2010. The TACT office wants to centralize the correspondence process, using what they call reusable language, which Jim explained was a euphemism for boilerplate.

The TAP will have to modify the DAT to match the new style produced by TACT. It will probably be a long term project. The TAP members probably are the only people who understand the DAT currently. Jim suggested preparing for the job but cautioned that the final produced letters, most likely, will vary from the prototypes of planned letters.

What this means for TAP is that the CP notices will not be coming in through the SPOC office. Correspondex letters will be coming in. Preprinted letters will also be coming in. It will be years before the TACT gets to the other types of letter. In terms of working with notice teams, the speculation is the project teams will not be working as they have in the past. All teams, in the future, probably will go through the TACT office. Also, the SPOC office probably will change. The TACT plans on restructuring the notice process and the SPOC office, or the office that takes its place, could be different in the future. Jim thinks there will be plenty of work with the DAT, simply because the TAP really understands it like no one else and he hasn't seen another method of quality assessment for correspondence that works as well.

Sidney indicated he feels there will be plenty of work. As far as for the DAT scores, he feels there is a definite place for DAT – playing a major role. As we get further into the TACT, that might change, but for now he will fight for the DAT scoring by the TAP. He said possibly the DAT may need to be refined, but as for now, nothing will change. Everyone is in a wait and see mode at this time – trying to assimilate this new information, and finding out what our role is. He will share as much as he can as events unfold.

### **CP11/23**

Sallie reported both insert projects were completed and sent to Jim and Kevi. Both of them Form 2210 – be eliminated, and one of the other notices be eliminated. You can see the full report posted under the agenda.

### **Correspondex Letters**

Donna reported one call was held with Sallie, Norma and herself. Another one has been scheduled. Jim indicated that getting a handle on how to score these letters is more important than ever since these will continue to be scored by the TAP.

Chuck received a letter from Kevi. The comments included:

Thank you to the members of the notice improvement issue committee for conducting the focus group of the Forms 2210, 2210 and the instructions during the face to face meeting during Atlanta in July. All of the questions were not phrased well. I am using the info you provided to create a proposal to remove these forms as inserts. Again, I will keep you informed as to my progress. Thank you for answering our questions.



## **Surveys**

### **Meeting of July 9**

Three major areas on the exit surveys received low scores.

1. **Participation of all members.** Chuck indicated If panel members have a chance to speak, and did not, they should not score the entire meeting low. If someone would like to speak, and are not allowed that is a different issue.

2. **We stayed focused on our topics of our discussion.** Chuck indicated we need to stay on topic and that is the chairman's responsibility.

3. **We were courteous and civil in our deliberations.**

This is for information for the future scoring of meetings. All in all, the surveys were good with only a few negative comments.

### **Meeting Close**

**Next meeting scheduled for September 10, 2009 @ 2:00PM EST, 1:00 CST and 11:00 PST.**

**\*Certification: These minutes were approved by the committee by consensus on September 10, 2009.**



**Taxpayer Advocacy Panel (TAP)  
Notice Improvement Issue Committee  
Face- to- Face Meeting Minutes  
July 9-10, 2009**

- Thursday, July 9, 2009
- Friday, July 10, 2009

**Designated Federal Official (DFO)**

Nancy Ferree, TAP Program Manager, Plantation, FL

**Members Present**

Carolyn Adams-Dodds  
Lee Battershell  
Ray Boyle  
Steve Fulkrod  
Ken Donnelly  
Nancy Eik  
Steve Fulkrod  
Randee Head  
Frances Johnson  
David Kahn  
Susan Lynn  
Robert McQuiston  
Ernest Miller  
Alan Murray  
Chuck Tice  
Harris Widmer  
Norma Woodard

**Members Absent**

Andrew Feng

**Staff Present**

Sallie Chavez, Analyst  
Donna Powers, Analyst  
Anita Fields, Note Taker  
Jim Cesarano, IRS Program Analyst  
Sidney Gardner, IRS Program Manager

**Thursday July 9, 2009**

**Welcome/Announcements**

Chuck opened the meeting and welcomed everyone. Quorum was met.

**New Travel Reimbursement Process**

Nancy and Anita explained the new reimbursement process and Anita passed out the pre-printed travel vouchers.



### **Approval of Meeting Minutes**

Minutes were approved by consensus.

### **Expectations from the Program Owner**

Jim Cesarano discussed the Notice Improvement Committee their mission. Jim mentioned this committee is a great way to find out what the taxpayers need without spending lots of money. Cesarano let the committee know that if there is something the program owners are not doing to let him know. He also explained that they don't always give feedback on completed work and they are trying to get that rectified. Cesarano also explained the different types of notices that go out to taxpayers. They are the Computer (CP) generated notices and different types of letters.

Randee Head asked if the IRS has thought about electronically sending out notices and letters. She says that would save tons of money as an alternative to paying for postage.

Cesarano explained that some things are in the works and Counsel is trying to work out the legalities. In addition, the IRS has to work out electronic signatures and so forth.

Cesarano stated that the responsibility of this committee is to preview and score new and existing notices/letters to make sure they are clear and concise for the average taxpayer to understand.

Cesarano talked about the new team the Commissioner has developed to review notices. We are now waiting to see what direction this new team and reorganization is going. The biggest effect this is going to have on the committee is the functionality of this committee and the roles and expectation of how the committee works.

Cesarano stated if we keep the DAT, there would be a new style of the notice. He also stated that what he has been trying to do is get the analyst in the office to offer notice reviewing to the TAP.

Sidney Gardner discussed the TACT process. He stated the roles of TAP members would be expanded with the new process. He stated the letters will be reviewed and turned over more quickly, within two weeks.

### **Subcommittee Reports**

Insert Project CP11 and CP23 — Fulkrod reported, he drafted the report and sent it to the subcommittee. He will get it reviewed and completed today. He stated that the F2210 was not useful to send with the notice.

Document 9183 — Chuck Tice stated the completed document is on TAP Space

### **Notice Review**

CP-39 — Carolyn stated the subcommittee completed the DAT scoring. Adams-Dodds submitted the changes to Sallie Chavez.

Gardner stated that the last he heard from the CP 39 author is that they are going to take on the effort and revise the letter. Cesarano said that in short they could not promise it will be followed up on, but they will try.

Notice — 441 — Susan Lynn reported, the subcommittee reviewed and scored. She stated that it really looked nice, and was a pretty good form overall. They made corrections and sent to Chavez. Cesarano reported that the notice author already has the before and the after score and she will consider the comments when the notice comes up for review again.



Tice highly recommends that if you are a lead on a DAT score subcommittee to get your scores the day before the conference call. He said that it makes it a lot easier for the subcommittee lead.

### **Review of Committee Work 2008 vs. 2009**

Chavez wanted the full committee to see what kind of work the committee was doing. In 2008, the committee was not that busy. She stated that we have gotten off to a much better start this year (2009) than last year. That is in part because we have been working with the TACT and the Taxpayer Advocate Service.

Fulkrod commented that the spreadsheet is good. He stated that it is a useful tool for members to see the feedback from the program owners. Fulkrod also mentioned that more work was done this year because of the DAT scoring training at the annual meeting the past year.

### **Dynamic Project Team (DPT) Process**

Gardner explained a DPT. The DPT is a collaborative writing effort executed by a diverse team of IRS employees who come together to create or reinvent a notice or letter. He also talked about what the process does. There are three phases - planning, writing and closeout. Gardner also discussed what makes the DPT dynamic, in addition, to the roles and responsibilities of the DPT. The roles are sponsor, DPT coordinator, information design expert (IDE), notice author, archivist and specialist. He went through and discussed the responsibility of each role.

Each committee member received a power point handout, which explains each process.

Gardner explained that we use the DPT to provide support, facilitation, structure and checkpoints. It also helps surface critical information about the notice, in addition to producing a notice that no one person can feasibly accomplish. It also operates in an environment of checks and balances.

Adams-Dodds asked how many notices go through the 8-9 month process. Gardner responded it depends on who is behind it and what type of notice it is.

### **Document Assessment Tool (DAT) Review of Standards**

Adams-Dodds explained the purpose of the DAT score. She explained that you should first read the notice; then look at the grading scale. There are three parts of the DAT scoring sheet, which will guide you through scoring the document. First, it is the Message and Task, the Logical Structure and the Presentation.

### **Document Assessment Tool (DAT) Process**

Chavez went over the process of the DAT tool. She explained the DAT currently used is not the original tool. The committee actually took the DAT and rewrote the tool. Chavez gave a brief background and went through the DAT. She stated that it is a very inter-active program.

Chavez informed the committee that it is very important to norm the scores after DAT scoring the notice or correspondence. It is not meant for you to average out the scores; you should discuss your scores and come to a consensus grade.

### **DAT Scoring**

Cesarano and Chavez discussed DAT scoring and correspondex letters. Went through the process and how the notice author uses the information. There was a lot of discussion on the DAT score when scoring the correspondex letters. The committee agreed that it is hard to use the DAT to score the correspondex letters.

Harris Widmer mentioned that his experience with responding to the letters on behalf of his clients is wrong. They don't identify what is needed from the taxpayer.



Chavez broke the committee out into subcommittee groups to attempt to score correspondex letters.

**Closing Remarks/Adjourn for the Day**

Tice introduced a member of the public, JT Wright spoke on his experience with TAP. He said that the committee does great work and it is a shame that you do not get more credit for what you do.

Tice stated that is was a good day and said that the scores will be discussed tomorrow. He announced to meet for dinner in the lobby at 6pm.

Meeting adjourned at 5:00pm.

**Friday July 10, 2009**

**Welcome/Announcements**

Chuck Tice opened the meeting and welcomed everyone back. Jim Cesarano passed out an example of a SPOC review. He hopes that this will clarify correspondex letter review.

**DAT Scoring Report Out**

Subcommittee leads reported on how they scored their letter and the grade that the letter received.

Ernest Miller reported on 2571C. He stated that the letter was short and to the point. It was very informative; the only hiccup is that the letter could have been tailored more to the taxpayer. They scored the letter with an A-.

Steve Fulkrod reported on 2271C (Installment Agreement for Direct Debit Revisions). He stated that the letter was a little confusing and could have been clearer. Overall most things scored out with a B or C. Some of the paragraphs did not explain why certain actions were taken.

Carolyn Adams-Dodds reported on 2318C (Installment Agreement; Payroll Deduction Incomplete). She stated there is an approach you can follow when scoring these letters. She said that for Message and Task it scored a C+. For Logical Structure it scored a D. For Presentation, it scored a C+.

Norma Woodard reported on 2307C (A Federal Tax Lien will be Filed). She stated that the letter was easy to score. It received a B-.

Susan Lynn mentioned that when you look at these letters, keep in mind that this is not the first correspondence the taxpayer has received.

The committee decided to form a subcommittee to look at how to score correspondex letters. The committee consists of Fulkrod, Woodard, Adams-Dodds, Lee Battershell and Ken Donnelly. Woodard is the lead.

**Notice Effective Research**

Tim Lynn and Howard Rasey from IRS W & I Research and Analysis gave a presentation on Notice testing. They discussed the reasons for notice testing. It is primarily to reduce taxpayer burden and increase effectiveness.

Fulkrod suggested to Chavez to add the re-design of the CP 79 should be added to the annual report as a success story, which increases compliance when filing subsequent tax returns when claiming EIC. (IS EIC correct or is it EITC?)





**Focus Group—Form 2210**

There was a focus group held on Form 2210 and here are some of the responses:

Do you have any reasons why these forms and instructions should not be removed?

1. As long as the notice says how to get the form and instructions.
2. The notice should give one or more ways to get the form and instructions.
3. Make sure it is clear in the notice how to get the form and instructions.

Do you have any thoughts on how many taxpayers would prepare the form on their own and actually return the Form 2210 we send out with notices?

1. Very few.
2. Would use computer.
3. Would go to preparer.
4. Less than 1%.

Do you have any information on how much a tax preparer would charge to fill out the Form 2210?

There are a number of tax preparers on the TAP Notice Improvement Issue Committee. This is what they would charge.

1. Don't charge unless an annualized needs to be completed. No charge - \$50.00.
2. \$15.00 - \$25.00 for the short method.
3. Usually doesn't charge.

**Multi-Media Presentation**

Chavez showed a multi-media/alternative media DVD to committee. This presentation informed the committee of the alternative media that is available to taxpayers if needed and ways to get the information.

**Focus Group—Form 2220**

There was a focus group held on Form 2220 and here are some of the responses:

Do you have any reasons why these forms and instructions should not be removed?

1. No reason
2. Take it out
3. Assume the notice says how to get the forms and instructions.

Do you have any thoughts on how many taxpayers would prepare the form on their own and actually return the Form 2220 we send out with notices?

1. No thoughts
2. Small percentage

Do you have any information on how much a tax preparer would charge to fill out the Form 2220?

There are a number of tax preparers on the TAP Notice Improvement Issue Committee. Not very many of them do corporate work. This is information from the ones that do corporate work.

1. It depends on the situation. Usually \$500 - \$1,000. He would recommend paying the penalty rather than to have the form completed as it would cost his taxpayer less.



2. It varies between \$200 - \$1,000.

**Closing Remarks/Adjourn for the Day**

Tice asked everyone to complete their meeting survey form before departing. Cesarano thanked everyone for working with the Notice Improvement office and if you ever have any questions please ask. Tice thanked everyone for attending and if you have any questions please don't hesitate to contact him. The meeting was adjourned at 12:15.

**Next meeting is the teleconference scheduled for August 20, 2009 at 12:30pm EST.**

**\*Certification: These minutes were approved by the committee by consensus.**



**Taxpayer Advocacy Panel (TAP)  
Notice Improvement Issue Committee  
Meeting Minutes  
June 11, 2009 at 2:00PM EST**

**Designated Federal Official (DFO)**

Nancy Ferree, TAP Program Manager, Plantation, FL

**Members Present**

Carolyn Adams-Dodds  
Lee Battershell  
Ken Donnelly  
Nancy Eik  
Andrew Feng  
Randee Head  
Frances Johnson  
David Kahn  
Susan Lynn  
Robert McQuiston  
Ernest Miller  
Alan Murray  
Chuck Tice  
Harris Widmer  
Norma Woodard

**Members Absent**

Ray Boyle  
Steve Fulkrod

**Staff Present**

Sallie Chavez, Analyst  
Donna Powers, Analyst  
Anita Fields, Note Taker  
Jim Cesarano, IRS Program Analyst  
Sidney Gardner, IRS Program Manager

**Welcome/Announcements**

Chuck opened the meeting and welcomed everyone. Quorum was met.

**Review of Previous Meeting Minutes**

The minutes from May were approved by consensus.

**Comments from the Program Owner**

Sidney Gardner stated that he appreciates all the work the committee has done. Especially on Document 9183, the TACT group will produce a training document. He also stated that the committee will get a couple more documents to work on. They are the CP 09 and CP 27. He stated if there is anything, you need to let me know.

Jim Cesarano informed the committee that he has received information regarding the CP 161. There was an article forwarded to Sallie to pass it on to the entire committee.

**Insert Project CP11 and CP23**

Fulkrod was not on the call. Ray Boyle stated it was completed. Sallie stated that she is just waiting on the form.



**Document 9183**

Chuck Tice stated the completed document is on TAP Space

**Notice Review**

**CP-39**----Carolyn stated the subcommittee changed some things around on this document in order to clarify the content.

**CP2100A**--- Norma Woodard reported the project is complete and forwarded to Sallie.

**Notice---441**--- Susan Lynn reported they haven't scored this notice yet and a call is scheduled for next week.

**Installment Agreement Letters/DAT Scoring**

- **2271C** – Steve Fulkrod was not on the call. There is no report.
- **2318C** – Carolyn Adams-Dodds reported that she is in the process of scheduling a call to complete the DAT scoring.

**Face to Face Meeting**

Sallie Chavez informed the committee of the dates of the face to face. She said that the hotel is a very nice hotel and it is in a good location. Sallie mentioned that she is looking for topics for the agenda, if you have any suggestions please contact her.

**Meeting Close**

Chuck thanked everyone for attending the meeting. David Kahn volunteered to bring his laptop and portable printer to the face-to-face. He said that it would really be helpful.

**Next meeting is a Face to Face scheduled for July 9-10, 2009 in Atlanta, GA at the Marriott Suites Atlanta Midtown.**

**\*Certification: These minutes were approved by the committee with consensus on July 8, 2009.**



**Taxpayer Advocacy Panel (TAP)  
Notice Improvement Issue Committee  
Meeting Minutes  
May 21, 2009 at 2:00PM EST**

**Designated Federal Official (DFO)**

Nancy Ferree, TAP Program Manager, Plantation, FL

**Members Present**

Carolyn Adams-Dodds  
Ray Boyle  
Ken Donnelly  
Andrew Feng  
Ranee Head  
Frances Johnson  
David Kahn  
Susan Lynn  
Alan Murray  
Chuck Tice  
Harris Widmer  
Norma Woodard

**Members Absent**

Lee Battershell  
Nancy Eik  
Steve Fulkrod  
Robert McQuiston  
Ernest Miller

**Staff Present**

Sallie Chavez, Analyst  
Donna Powers, Analyst  
Jim Cesarano, IRS Program Analyst

**Welcome/Announcements**

Chuck opened the meeting and welcomed everyone. Quorum was met.

**Review of Previous Meeting Minutes**

The minutes from April were approved by consensus.

**Comments from the Program Owner**

Jim Cesarano said he sent Sallie a copy of the Notice 441. It came out a couple of months ago within the SPOC review function. The committee did a DAT score on this notice. This is the final printed version. There was a lot done keeping the DAT score in mind.

Jim also sent a new Notice that has come in for SPOC review; it is the CP 2100A. It has a couple of interesting issues with it and it has been re-written once. This Notice is from the return matching program, where we will match information reported to us against filed returns and other information (such as Social Security or other records). This notice informs a business we have found a mismatch of some sort. This notice (CP 2100A) informs businesses that they reported information that does not match other records and that they need to correct their records. It was designed to give information to small businesses that filed information reporting forms; unfortunately, the businesses receiving the notice think we are asking them to send us corrected versions. The program that sends out this letter (the Information Return Processing) does not want to see correspondence. They see this notice as a



service to the taxpayer. They are in the process of making changes to the notice that has come in for SPOC review.

Jim would like this notice to be DAT scored. He would also like the committee to analyze it to consider how to fix the problem. The deadline is 14 days from today.

Chuck asked Jim if he could have more than 14 days. Jim said to take 14 days for the DAT score and more time on the analysis, if needed, but the SPOC reviewer could not wait and needed to complete the review within a 30-day timeframe.

Chuck asked Jim if he got a chance to look up CP 161. The team that is doing the research is proposing to get rid of the 2254. It is hard to get information out of them and he will go back to his contact to see if he can get more information.

Frances Johnson asked if the committee have ever covered letter 12C request for additional information. Sallie stated that she would check her notices to see if it has been covered within the last five years. Frances Johnson stated that she would like to see it covered. She was told to send it up through her area committee.

#### **Insert Project CP11 and CP23**

Fulkrod was not on the call. Ray Boyle stated it was completed. Sallie stated that she is just waiting on the form.

#### **Document 9183**

Carolyn Adams-Dodds reported that it is completed and they are just in the final stages to make sure everyone is in agreement with the changes and you should be getting that next week.

#### **Installment Agreement Letters/DAT Scoring**

- **2257C** – Sallie reported for Ernest Miller that it is completed and the scores are part of the pre-read.
- **2271C** – Steve Fulkrod was not on the call. No report.
- **2318C** – Carolyn Adams-Dodds reported that she needs to look at that again and she will get back to Sallie.
- **2357C** – Norma Woodard reported the scoring is complete and scores are part of pre-read.

#### **TACT Review**

##### **(CP 21B, CP22A, CP 503, CP 521 AND L1058)**

Sallie thanked the committee for working on these notices for the TACT (Taxpayer Communication Taskgroup). She received an email from Greg Ricketts saying "This is excellent feedback for me to share directly with the TACT members. As new prototypes are explored and shared, I will forward them on for your consideration. Thanks again for all of your assistance!"

Sallie also stated that the more good work we do for them the more work they will give us to do.

Jim stated that he also saw the comments you did for the TACT, and that is the commissioner's team. He wants to know if he can take those comments and share them with his group. He feels that it would be of interest to members of his group. The committee stated that they had no problem with him sharing.

#### **Meeting Close**

Chuck thanked everyone for attending the meeting. Sallie stated that Anita would send information out for the Notice meeting next week or so.



**Next meeting scheduled for June 11, 2009 @ 2:00PM EST, 1:00 CST and 11:00 PST.**

**\*Certification: These minutes were approved by the committee by consensus.**



**Taxpayer Advocacy Panel (TAP)  
Notice Improvement Issue Committee  
Meeting Minutes  
April 9, 2009 at 2:00PM EST**

**Designated Federal Official (DFO)**

Nancy Ferree, TAP Program Manager, Plantation, FL

**Members Present**

Lee Battershell  
Ray Boyle  
Nancy Eik  
Andrew Feng  
Randee Head  
Frances Johnson  
David Kahn  
Susan Lynn  
Robert McQuiston  
Alan Murray  
Chuck Tice  
Harris Widmer

**Members Absent**

Carolyn Adams-Dodds  
Ken Donnelly  
Steve Fulkrod  
Ernest Miller  
Norma Woodard

**Staff Present**

Sallie Chavez, Analyst  
Donna Powers, Analyst  
Jim Cesarano, IRS Program Analyst

**Welcome/Announcements**

Chuck opened the meeting and welcomed everyone. Quorum was met.

**Review of Previous Meeting Minutes**

The minutes from March were approved by consensus.

Since Program Owner was not on the call yet, Chair Chuck Tice wanted to remind everyone that when they were scoring notices using the Document Assessment Tool (DAT) they needed to go back to the 1st page and complete the notice section, their name and complete the three comments.

TAP Analyst Sallie Chavez took the time to advise the committee of a project that she received from the Taxpayer Communications Taskforce (TACT). There are five notices involved in this project and each needs to be reviewed and a comment forms needs to be completed for each of these notices reviewed. This is a very short deadline (4/14/09) however she asked if the members could take the time to review a couple of the notices, it would be much appreciated.

**Comments from the Program Owner**

Jim Cesarano said there was very little new news. There is a request for a DAT score on the CP39. There is no deadline for this DAT scoring.





He talked a little about the TACT and that they were proposing a new style of letter with a new look. They do request a quick response. If these notices are redesigned using the "new look", the DAT may have to be designed as well. It may take as long as two years to make the changes.

**CP11 and CP23**

Fulkrod was not on the call. No report.

**Document 9183**

Carolyn Adams-Dodds was not on the call however she did submit her report to TAP Analyst Sallie Chavez who gave her report. Her committee is not able to meet until after April 15 however they will have the project done by the next meeting in May.

**Installment Agreement Letters/DAT Scoring**

**2257C** – Ernest Miller was not on the call. No report.

**2271C** – Steve Fulkrod was not on the call. No report.

**2318C** – Carolyn Adams-Dodds was not on the call. No report.

**2357C** – Norma Woodard was not on the call. No report.

**PCR Recall Letter & CBE Recall Letter**

TAP Analyst Sallie Chavez reported that the Taxpayer Advocate Service had sent these letters to the Notice Improvement Issue Committee for review. Since the IRS has decided not to use the Private Debt Collection Agencies, these were the letters advising the taxpayers that there accounts were being returned to the IRS for collection. Six committee members participated in this quick response. She thanks them for their participation.

**Meeting Close**

Chuck thanked everyone for attending the meeting.

**Next meeting scheduled for May 21, 2009 @ 2:00PM EST, 1:00 CST and 11:00 PST.**

**\*Certification: These minutes were approved by the committee by consensus.**



**Taxpayer Advocacy Panel (TAP)  
Notice Improvement Issue Committee  
Meeting Minutes  
March 12, 2009 at 2:00PM EST**

**Designated Federal Official (DFO)**

Nancy Ferree, TAP Program Manager, Plantation, FL

**Members Present**

Carolyn Adams-Dodds  
Lee Battershell  
Ray Boyle  
Andrew Feng  
Steve Fulkrod  
Randee Head  
Susan Lynn  
Robert McQuiston  
Ernest Miller  
Alan Murray  
Lee Stieger  
Chuck Tice  
Harris Widmer

**Members Absent**

Nancy Eik  
David Kahn  
Norma Woodard

**Staff Present**

Sallie Chavez, Analyst  
Anita Fields, Secretary  
Donna Powers, Analyst  
Jim Cesarano, IRS Program Analyst  
Sidney Gardner, W&I and SBSE SPOC

**Guest(s) Present**

Kimberly Brown

**Welcome/Announcements**

Chuck opened the meeting and welcomed everyone. Quorum was met.

**Review of Previous Meeting Minutes**

The minutes from February were approved by consensus.

**Comments from the Program Owner**

Sidney Gardner spoke about the Taxpayers Communication Task Group (TACT) Teams being formed now—these will be shared soon. There are new checklists to work with Notice authors to assure that the number of inserts is correct and that postage costs can be kept to a minimum.

Jim Cesarano said a few words about the checklist above. He doesn't know when the TACT group will be started. Sidney confirmed they are in draft now.

Chuck requested program owners to bring on any work now since the committee has time to work.



**CP11 and CP23**

Fulkrod stated that the subcommittee is working on CP 11 & 23 AND SHOULD BE COMPLETED BY 4/1/2009. Kevi likes the format of the report. One of the notices (161) recommended taking out the inserts and there was no negative impact on not sending inserts.

**Document 9183**

Carolyn Adams-Dodds reported on last year's score of document 9183. Cesarano wants some members to support the printing of this document (disk copy). Cesarano wants to change the status from obsolete to active again. He received one sheet (front & back) desk guide. He requests members to comment on this "Job Aide." The subcommittee consists of Alan Murray, Chuck Tice, Carolyn Adams-Dodds and Lee Battershell.

**Face-to-Face Meeting**

Nancy Ferree shared info about the face-to-face meeting to be held in Atlanta.

Sallie may send out some installment letters to DAT score.

**Meeting Close**

Chuck thanked everyone for attending the meeting.

**Next meeting scheduled for April 9, 2009 @ 2:00PM EST, 1:00 CST and 11:00 PST.**

**\*Certification: These minutes were approved by the committee by consensus.**



**Taxpayer Advocacy Panel (TAP)  
Notice Improvement Issue Committee  
Meeting Minutes  
February 19, 2009 at 2:00PM EST**

**Designated Federal Official (DFO)**

Nancy Ferree, TAP Program Manager, Plantation, FL

**Members Present**

Carolyn Adams-Dodds  
Lee Battershell  
Ray Boyle  
Nancy Eik  
Steve Fulkrod  
Randee Head  
David Kahn  
Susan Lynn  
Robert McQuiston  
Ernest Miller  
Lee Stieger  
Chuck Tice  
Harris Widmer  
Norma Woodard

**Members Absent**

Andrew Feng  
Alan Murray  
Rajiv Shah

**Staff Present**

Sallie Chavez, Analyst  
Anita Fields, Secretary  
Donna Powers, Analyst  
Jim Cesarano, IRS Program Analyst

**Guest(s) Present**

None

**Welcome/Announcements**

Chuck opened the meeting and welcomed everyone. He asked Anita to take roll. Quorum was met.

**Review of Previous Meeting Minutes**

The minutes from December and January were approved by consensus. January's meeting was an administrative meeting and will not be posted to the website or the FACA database.

**Comments from the Program Owner**

Jim Cesarano thanked the committee for getting the EITC letters out. He also mentioned that the meeting with Kevi is scheduled for March 5th. Cesarano asked Sallie to send out the redacted TIGTA report on the EITC recertification program to the committee members. He also talked about his analysis of the DAT and the Document Scorecard, which Sallie distributed to the members before the meeting. He suggested that the members could read the analysis to get a background into the DAT and his perspective on it. He stated that the new members would benefit from a tour of a print site to see the notice process more clearly. Cesarano also wants to set up a small subcommittee to review



the original DAT score of document 9183 and then he wants to schedule a call to discuss the DAT score of the document.

### **DAT Score ALP Letters**

- CP 90 & CP91—Ernest Miller reported that the team scored both of these very high and they were well written. They were submitted timely.
- CP 297A & CP 92—Steve Fulkrod reported that the scores were pretty close together on the two documents. The scores were pretty close together. They scored Bs across the board. The issues with them tended to be that the hearing document voucher was in the front before the letter which seemed to be distracting when trying to do the scoring.
- CP77 & CP78—Carolyn Adams-Dodds reported that her subcommittee completed the scoring and stated that the forms were similar, they found minor errors and they scored in the A-B area.
- CP297 & CP298—Norma Woodard reported that her subcommittee completed the scoring and stated that the forms were similar, they found minor errors and they scored in the A-B area.

Cesarano wanted to mention that receiving As and Bs is an achievement that shows the impact of work done over the years by the Notice Issue Committee and the Notice Improvement Office. He pointed out DAT scores used to be much lower when we first started scoring. He stated that the work you are seeing now the fruition of previous work where the committee worked with program teams and other stakeholders on improving notices and letters.

### **Fed/State Notice Review**

Sallie said that she is really happy that so many participated in the review. We gave an overwhelming report. She said that a lot of the information was very similar and she thinks they received an abundance of information.

### **Insert Project – CP14**

Fulkrod stated that there is nothing to report at this time. Chavez mentioned that it has been trying to set a call up with the Subject Matter Expert (SME) they will begin work on the project after the call next month.

### **Notice 441**

Woodard reported that the scoring is complete and has sent it into Sallie on Monday.

Cesarano informed the committee that this notice came in from SPOC review.

### **Notice Review Subcommittee**

Chavez reported that there has not been a subcommittee set-up as of yet. Susan Lynn, Carolyn Adams-Dodds, Lee Battershell, Norma Woodard, Ray Boyle and Chuck Tice have volunteered to be on this subcommittee.

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

Nancy Ferree reported that we have one more cost comparison to do before we can make a final decision. She stated that there will not be a print site tour this year due to budget constraints. She stated that right now Dallas is slotted to be the location and we have been instructed to do a cost comparison for our office location here in Plantation, FL. We will get you a definite answer shortly.

Cesarano asked if there will be a possibility that we can get a chance to tour the print site before the Annual meeting later this year.



Ferree stated that we would really like for our new members to tour the print site, because it is a great benefit to know how Notices are processed, but if the money is available we will get a tour in, but if not then maybe not this year.

**Meeting Close**

Nancy wanted to take the opportunity to Welcome Frances Johnson to the call. She stepped up and became a panel member after Helder Gil resigned. Nancy asked that someone from Notices mentor her until she gets her feet wet. Chavez asked who needs conference calling cards to hold their subcommittee calls. Chuck thanked everyone for attending the meeting.

**Next meeting scheduled for March 12, 2009 @ 2:00PM EST, 1:00 CST and 11:00 PST.**

**\*Certification: These minutes were approved by the committee by consensus on.**