



2004 Meeting Minutes W&I /Reducing Taxpayer Burden/Notices Issue Committee Meetings

- September 22, 2004
 - August 14, 2004
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-

Wage & Investment Reduce Taxpayer Burden (Notices) Meeting Minutes

*September 22, 2004
Noon ET*

Participants (Panel Members):

- Phil Bryant
- Anthony DiMartino
- C. Morgan Edwards
- Charles (Skip) Eshelman
- John Hollingsworth
- William Murphy
- David Robinson
- Thomas Seuntjens
- Eileen Shuman
- George Sullivan
- Virginia Symonds

Not Present:

- Mary Balmer
- Curtis Feese
- Robin Gausebeck
- R. Jeana Warren

Staff Members:

- Sallie Chavez (Recorder)
- Nancy Ferree (DFO)



Guests

- James (Jim) A. Cesarano, Program Analyst, Wage & Investment, Single Point of Contact (SPOC)

Welcome

Committee Chair Skip Eshelman welcomed everyone to the September call.

Roll Call

Program Analyst/Recorder Sallie Chavez took the roll call and quorum was met.

Review/Approve Prior Meeting Minutes

Committee Chair Skip Eshelman asked if there were any corrections to the minutes. Committee Member Tom Seuntjens clarified a couple of items on page 2. With these minor changes the minutes were approved.

Annual Report

Vice-Chair Eileen Shuman said she received a review of the survey from the face-to-face meeting in Pittsburgh and everything looked very good. She said scores were very good for a clear purpose for the meeting. She was very pleased with the results.

She said she received all the Sub-Committee Reports and she is going to use them to prepare the Annual Report.

She said TAP Program Analyst Sallie Chavez sent out an email with a news article from the TAS website called Happening and News about this TAP Issue Committee.

She asked Committee Member Tom Seuntjens how long the Annual Report should be. He responded by saying a couple of pages. More importantly is that there needs to be a 15 minute verbal report for the Annual Meeting in November. Vice-Chair Shuman stated she got good information and good responses. She is planning to have a Draft of the report done by next week to send out to the entire committee.

Committee Member Tom Seuntjens wanted to know who was going to make the presentation at the Annual Meeting. Committee Vice-Chair Eileen Shuman stated she would like to decline from doing this. Committee Chair Skip Eshelman stated he will present the report. Committee Member Seuntjens stated that some of the committee members were putting their report on PowerPoint. Committee Vice-Chair Shuman stated she would put it on PowerPoint for the presentation.

Joint Committee Report

Committee Member Tony DiMartino attended the Joint Committee Meeting in Denver on September 10 – 11, 2004 for Committee Chair Skip Eshelman. He made a report to the committee (see [Attachment 1](#)).

He stated he mentioned all the assistance given to the Committee by SPOC Representative Jim Cesarano.

Committee Chair Skip Eshelman thanked Committee Member Tony DiMartino for covering for him at the meeting.

Committee Vice-Chair Eileen Shuman asked if the Issue Committees were working better than the area committees. Committee Member Tom Seuntjens stated that is not always the case. Some issue committees work better than other and the same with the area committees.



He continued that the Issue Committees are being reviewed. There may be some that will be changes. All members will be able to change if they want to change. Half of the members of the panel will be new members. There will be 102 total members in November.

Committee Member Morgan Edwards asked if there would be any guidance to be able to make a change. Committee Member Tom Seuntjens stated that there will be a representative from each issue so members can make selections. He stated that he would hope that this committee would stay together.

Sub-Committee Report

Language Standardization

Committee Member Virginia Symonds said the committee received a request to review the Layout Standards. The sub-committee reviewed this document and they submitted a report. TAP Program Analyst Sallie Chavez stated that Bonnie Babcock sent an email stating they were in the process of compiling the comments from all the customers and she would provide feedback to the Issue Committee when that was completed. She thanked the sub-committee for their thoughtful input.

DAT

No report.

Committee Vice-Chair Eileen Shuman asked who would like to take over this sub-committee since Committee Member Robin Gausebeck was leaving. There was no response. She said she will work with TAP Program Analyst Sallie Chavez to see what can be done with the revised notices that need to be scored.

Good Government Act

Committee Member David Robinson reviewed the Good Government Act and submitted a report ([Attachment 2](#)). He said the report stated that notice sent after June 30, 2001 and before July 1, 2003 did not have to have complete interest and penalty information as long as there was a telephone number provided to be able to obtain the information. It has been extended for a couple of years. IRS did make a recommendation that complete penalty and interest be provided on the first notice to the taxpayer. This recommendation did not go through.

There was a discussion about the Good Government Act. Vice-Chair Eileen Shuman stated that the Good Government Act was not something that needed to be discussed, but that the IRS asked for assistance and the committee should provide it. SPOC Representative stated that Liz Williams was a good resource on this issue. He said it was proposed to Congress to only include penalty and interest calculation in certain issues. This was rejected and did not go forward. Liz Williams came to the issue committee asking what do taxpayers want. Liz Williams will have input as to what IRS's position is on this issue.

Committee Vice-Chair Eileen Shuman asked the committee for their recommendation on this issue. Committee Member David Robinson said polling of taxpayers would be best. Committee Vice-Chair Shuman asked the rest of the committee how they felt about this. Committee Member Virginia Symonds asked about the timeframe. Committee Vice-Chair Eileen Shuman said there were no timeframes given. She said if the committee wants to pursue this, a list of questions would have to be developed. DFO Nancy Ferree stated that TAP Program Analyst Sallie Chavez prepared a list of questions. She will forward on to Committee Vice-Chair Shuman.

Committee Member Morgan Edwards asked will Congress be receptive to information. He doesn't want to spend time on something that has no hope of being considered. SPOC Representative Jim Cesarano said the committee can discuss this with Liz Williams. Committee Member Tom Seuntjens said Liz Williams asked the committee for input and he doesn't think we need to consider that point.



Comments from SPOC Representative

SPOC Representative Jim Cesarano said he doesn't have very much. The budget is the big problem this year. It hasn't been passed yet and isn't expected to until maybe Spring. No travel can be done unless it is "Mission Critical" so he will not be able to attend the Annual Meeting in November.

Most of the funds for this coming year is being put into funding the CP5XX Dynamic Project Team (DPT). They are going to move forward on the Phase 2 of the Notice Elimination Notice NPIIT. There is no money for a face-to-face but they are going to try and have meeting by teleconference. They are planning to have a requirement meeting at the end of October or the first of November.

He asked if the committee wanted feedback on the scoring they did on the notices. Committee Vice-Chair Eileen Shuman said yet they did.

Committee Member Tom Seuntjens stated that the TAP had to get the Commissioner's permission to hold the Annual Meeting in November because of not having a budget.

Recommendation

Committee Member Tom Seuntjens stated that the spreadsheet that Committee Member John Hollingsworth prepared to use to score the notices with the DAT was being worked on. He said he wants to get the issue committee's approved and send to the Area to make the formal proposal. Committee Member John Hollingsworth said he will have it ready for the December meeting.

Meeting Close

Committee Chair Skip Eshelman asked for any other comments. There were none. He thanked everyone for attending. Committee Member Tom Seuntjens stated he would like to acknowledge those who were leaving TAP.

Meeting was adjourned.

CERTIFIED BY DFO NANCY FERREE 1/18/2005

Attachment 1

TAP Joint Committee Meeting

September 10-11, 2004 Denver, Colorado
Anthony Di Martino

On September 10 and 11, I represented David Meyer, Area 2 Chair and Charles Eshelman, W & I Notice Issue Chair at the TAP Joint Committee meeting, conducted in Denver, Colorado.

This report highlights the following:

- 1. Joint Committee agenda items,
- 2. Area 2 Committee Issues Presented, and
- 3. W & I Notice Issue Committee Issues Presented

Joint Committee Agenda Items

The following Joint Committee items were discussed:

1. Outsourcing of tax preparation by tax practitioners
Outsourcing of tax preparation without knowledge or approval by the taxpayer is out of TAP scope.
2. Annual TAP Meeting and Draft Agenda Item Highlights (subject to change)
Several highlights of the November, 2004 TAP Annual Conference were announced, including:
 - o Wednesday, November 3rd
 - New TAP member orientation
 - o Thursday, November 4th
 - Commissioner Everson to welcome;
 - Chair Committee Reports;
 - Issue Committee Selections
 - o Friday, November 5th
 - Media 101 and Public Speaking Workshops,
 - Roadmap to IRS, and
 - Election of New Committee Chairs;
 - Issue Committee Meetings
 - o Saturday, November 6th
 - Committee Chairs Reports (continued);
 - Area Committee Meetings;
 - Joint Committee Meeting;
 - Conclusion of Conference
3. TAP Committee Chair/Vice Chair Roles
The maximum tenure to Chair a TAP Committee is two years. Chairing two TAP Committees is acceptable. Vice-Chair will be deemed Chair-elect.
TAP Joint Committee Meeting
4. Discussion of IRS Responses
The Joint Committee recommends that all TAP Committees request a written response from IRS program owners following the Committee's submission of written recommendations or inquiries.
5. Exit Interviews and Self-Assessment of Retiring TAP members
This information is not available to TAP members at this time. It is in the process of completion.
6. New TAP Handbook
The new TAP Handbook, a self-help guide, is in the process of being printed, and it will be distributed to all TAP members at the annual conference.
7. Joint Committee Annual Report
This Report is in the process of being prepared by the Joint Committee Chair, Tom Seuntjens, with the assistance of three members of the Joint Committee.
8. Joint Committee Issue Referral Form Items Approved:
 1. Simplification of 1041 (US Income Tax Return for Estates and Trusts) Instructions
 2. Tax Transcripts Available to Taxpayers at IRS Walk-In Centers
Tax transcripts, currently denied to taxpayers at IRS Walk-In Centers, will again be available to taxpayers and practitioners pending approval of this issue.
 3. Changes to Interactive Installment Agreement Website expanded from 12 months to 24 months
 4. Marketing TAP
A variety of various marketing avenues were recommended to improve taxpayer/practitioner recognition and awareness of TAP.
 5. CP521 Notice Improvement
An improved CP521 Notice was recommended, which should include clearer language, inclusion of a pay-off date, and an overall reader-friendly tone.

Area 2 Committee Issues Presented

The Report I delivered on behalf of Chair, David Meyer, consisted of the following Area 2 Committee highlights:



1. 1041 US Income Tax for Estates and Trusts
2. W-4 Issue
3. Improving of Communications to Taxpayers
4. Request to Change TAP Name
5. Emphasis on outreach activities during 2004 TAP Joint Committee Meeting
6. Committee goals for 2005 resulting from Dick Bobb's Self-Assessment Survey and Lessons Learned

W & I Notice Issue Committee Issues Presented

The report I delivered on behalf of Chair, Charles Eshelman, consisted of the following W & I Notice Issue Committee highlights:

1. Language Standardization
2. Document Assessment Tool adopted by IRS
3. DAT interaction with EITC Notice Committee-CP09&CP27 scored
4. Interaction with Small Business- Self Employed Operating Division
5. Scoring Notices CP 500 series
6. Usability Testing
7. Issue Committee to score IRS Notices before, during use and when Notices are retired
8. Notice Process Improvement Initiative Team
9. Dynamic Project Team
10. Good Government Act (Penalty and Interest)

In conclusion, I was impressed with the quality and the thoroughness of the Joint Committee. I want my fellow TAP committee members who have not had the opportunity to represent our Chairs at a Joint Committee meeting to know that the Joint Committee is not a "rubber stamp" Committee. Items that are elevated for approval by the Joint Committee are, indeed, thoroughly analyzed, researched and approved only when full consensus is reached.

Attachment 2

Summary of Good Government Act

Amend the Internal Revenue Code to revise Internal Revenue Service (IRS) collection and taxpayer safeguard provisions, including provisions regarding:

1. waiver of installment agreement user fees, partial payment, and agreement termination
2. Office of Chief Counsel review of offers in compromise
3. penalty increase for bad checks or money orders
4. financial management service fees
5. offsetting refunds from former residents
6. explanation of statute of limitations and consequences of failure to file
7. disclosure of tax information to facilitate combined employment tax reporting
8. expansion of declaratory judgment remedy to tax-exempt organizations
9. Treasury auction reforms
10. termination of employment of IRS employees for misconduct
11. IRS Oversight Board approval of use of critical pay authority
12. low-income tax payer clinics
13. enrolled agents
14. establishment of disaster response team
15. accelerated tax refunds



16. National Taxpayer Advocate reporting
17. penalty for failure to report foreign financial accounts and
18. repeal of personal holding company tax.

Revises penalty and interest provisions, regarding

1. individual and corporate estimated tax
2. interest abatement and interest netting
3. deposits made to suspend running of interest
4. suspension of interest for failure to contact taxpayer and
5. frivolous tax submissions.

Revises Tax Court provisions, including provisions regarding:

1. authority for special trial judges to hear and decide certain employment status cases
2. Tax Court authority to apply doctrine of equitable recoupment
3. filing fees
4. employees
5. pro se taxpayers
6. annuities for survivors of assassinated judges
7. life insurance, leave, retirement, and thrift savings coverage for judges
8. exemption for teaching compensation of retired judges from limitation on outside earned income
9. survivor annuities and
10. recall.

Revises confidentiality and disclosure provisions, including provisions regarding:

1. church tax inquiries
2. joint return collection activities
3. taxpayer representatives
4. offers-in-compromise
5. standards for requests for and consents to disclosure
6. civil damages for unauthorized inspection or disclosure
7. emergency circumstances
8. refunds
9. tax-exempt organizations and
10. investigative disclosures.



**Meeting Minutes
Pittsburgh, PA
August 14, 2004 – 8:30am – 12:00noon ET**

Welcome & Introduction

Committee Chair Skip Eshelman welcomed everyone back for the 2nd day of our meeting. He hopes everyone had a good evening.

SPOC Representative was presented with a picture of the committee for his desk.

SPOC Representative Report

SPOC Representative Jim Cesarano reviewed what will be happening in the next year. There are budget concerns. They have a shortfall for this year. They may not have travel fund available. This may affect Phase 2 of the Notice Elimination NPIIT. Also outreach may be involved. He is uncertain what will happen.

Penalty and Interest will take resources. Many other issues will be put on hold because it relates to Penalty and Interest.

The Notice Elimination NPIIT Phase 1 found issues that weren't evident at first. There is contract money for the usability testing. There are printing issues that have large costs.

Simplification costs money. They need to build quality issues. Notice Accuracy will be looking at account information, social security numbers, figures correct, etc.

SPOC Representative Jim Cesarano reviewed the IRS Notice Process Improvement Plan – Five-Year Strategies. He reviewed the general concepts. Not all the tools have been made available yet.

Committee Member Tony DiMartino asked what the difference between the NPIIT and the DPT was. SPOC Representative Jim Cesarano said that the DPT redesigned the notices. It is short term. The NPIIT looks at the process.

Report on Usability Testing

Committee Member Virginia Symonds reported she went to Chicago on Tuesday and Wednesday (8-10 & 11) to observe the usability testing of the CP504, 515 and 518. She observed four (4) people in the 2 days. They paid \$65 for the non-business individuals and \$100 for the business individuals. They used a script.

Some of the issues that were observed were:

- Very confused
- Didn't read the notice
- Not highlighted

She will write up a report for everyone. TAP Program Analyst Sallie Chavez will send out to everyone when received. She felt this was a valuable opportunity.

Committee Member Mary Balmer's written report was provided to all committee members. Her report is attached to the minutes as [Attachment 1](#).

Review of DAT Scoring on CP Notices

TAP Program Analyst Sallie Chavez provided copies of all the DAT scoring done by the committee so



that they could see how each notice was scored. Committee Member Robin Gausebeck asked if there were any other notices to score. SPOC Representative Jim Cesarano said he will check with SPOC Ann Gellineau. They may be able to do the after-scores for these notices.

DAT Spreadsheet Recommendation

The recommendation is not available. This will be added to the next meeting’s agenda.

Closing Remarks/Survey/Adjournment

Committee Chair Skip Eshelman asked that everyone please complete the survey and give it to TAP Program Analyst Sallie Chavez before they leave.

The next meeting is scheduled for September 22, 2004 at 12:00noon ET.

He thanked the TAP staff for the meeting arrangements, SPOC Representative Jim Cesarano for all the information and TAP Program Analyst Martha Curry for the report from National Office. He also wanted to thank those on the committee who would be retiring after the next meeting for their contributions.

Meeting was adjourned.

Attachment 1

TO: Taxpayer Advocacy Panel – Notices Issue Committee
FROM: Mary J. Balmer
DATE: August 10, 2004
SUBJECT: Report on Notices Usability Testing – Fairfax, Virginia

Background:

I volunteered to observe usability testing conducted for the IRS by Metro Research Services, Inc., at their Fairfax, VA location on August 9 – 11, 2004. The usability sessions were set up to test the IRS Notice CP 501 – reminder of a balance due, CP 504 – urgent notice of a balance due, and the CP 515 – first notice of failure to file a return. I attended the 9:00 AM and 12:30 PM sessions on August 10, 2004 and plan to attend the 9:00 AM and 12:30 PM sessions on August 11, 2004. In the interest of time, this report is based only upon the first two sessions held on August 10, 2004. This will enable the Committee to receive a timely report for the face-to-face meeting to be held later this week.

Attendees:

During each usability session there were three individuals in the main conference room – the taxpayer, a moderator conducting the session, and a note-taker. In the viewing room I was joined by Tracy Schmidt – Kleiman Communications, Jay Duffy – IRS, Tom Ireland – IRS, Mildred Munford – IRS, and Ron Ridgely – IRS.

Process:

Several different “scenarios” were created, identifying certain attributes the taxpayer was to assume [i.e., role-play] during review of a particular Notice. I’m not sure if the taxpayer was asked to assume one scenario throughout the entire usability session, or was asked to play a different role while reviewing each Notice. The moderator handed the taxpayer a sheet of paper prior to reviewing each Notice, and asked the taxpayer to silently read the scenario to remind them of who they were supposed to be, and so I was unable to identify whether or not the scenario was the same throughout the entire session.



Observation: I thought it was a little odd that the taxpayer was asked to assume a role as they evaluated Notices. In my opinion, it might have been better to simply ask them what they felt about the Notices rather than requiring them to imagine what some other person might have felt. I suspect the IRS requested to test a certain demographic and the testing site was unable to recruit individuals in that demographic. As an alternative, they may have recruited taxpayers and had them role-play in an attempt to understand how they think someone in the requested demographic may have responded.

Upon review of each Notice, the taxpayer was to read through the Notice and provide their initial response. They were then asked a series of questions about the Notice. After reviewing CP-501 and CP-504, the taxpayer was asked to compare and contrast.

- **CP-501, Reminder of Balance Due**

Both taxpayers felt the revised Notice was easy to understand. The first taxpayer commented on how he felt some of the inserts may have included redundant information. Both taxpayers used phrases such as, "easy to understand", "well organized", "this is good", "very clear", in describing their response to this Notice.

- **CP-504, Urgent Notice of a Balance Due**

Both taxpayers seemed to grasp the nature and purpose of the Notice. The first taxpayer found the first paragraph a little confusing, as it indicated payment was due NOW, yet the second section of the Notice provided payment options. He didn't like the fact that the Notice did not provide a due date – rather it stated payment was due NOW.

The second taxpayer felt stronger wording was needed. In other words, rather than stating, "We **can** file a lien..." she felt it may have been more appropriate to state, "We will file a lien..." to reinforce the consequences should the taxpayer fail to take action.

- **CP – 501/504 – Compare and Contrast**

Upon review of both Notices [side-by-side] the taxpayers noted the tone for the CP – 504 was much stronger, while the CP – 501 was much more polite. But they both agreed the tone was appropriate.

- **CP – 515 – Failure to File a Return**

The first taxpayer felt this Notice was easy to read, self-explanatory, nothing too confusing. Interesting to note, when asked about what to do should he have a question about the Notice, it took him a while to locate the IRS telephone number. While he was looking for the number, Jay Duffy pointed out to me how the number was listed in at least three different places in the Notice. Then, the taxpayer mentioned that the Notice still didn't indicate the number to call should he have a specific question on the stock sale [one of the items listed in this Notice].

Both taxpayers mentioned that the section of the Notice discussing how to prevent this from happening in the future was too long (it listed 4 items and took up a half page). They both said, in almost identical terms, that it was obvious how to avoid this in the future – you have to file a return! You don't need a half a page to say this!

Both taxpayers mentioned the "Account Detail" section of the Notice was a bit confusing – wasn't sure where the information came from.

The CP – 515 came with a tax return completed by the IRS. It seemed unclear to the taxpayers why the tax return was included with the Notice, but when asked if they felt it would be advantageous to file the return as is, they both felt it would be to their disadvantage as they may lose out on some deductions that had not been taken into account.

Observation: It was unclear to me why a completed tax return would be included with the CP-515. I wasn't sure if, by inaction, the return would be "filed" as is. It seemed a bit confusing – if you're not going to file the return for the taxpayer, and you believe in most cases the



taxpayer would need to modify it to include additional deductions or items of income, is it really useful, or does it add yet another layer of complexity?

Summary:

My hat's off to the Notices team – they did an outstanding job in revising these Notices. The taxpayers seemed to feel the Notices – overall - were easy to understand, the purpose was clear, the tone was appropriate, they knew what action to take and where to go for additional help. I was equally impressed by these Notices – they appeared to be well-organized with a clear purpose.



Wage & Investment Reduce Taxpayer Burden (Notices) Meeting Minutes

August 13, 2004
8:30am — 4:30pm
Pittsburgh, PA

Participants (Panel Members):

- C. Morgan Edwards
- Anthony DiMartino
- Charles (Skip) Eshelman
- Robin Gausebeck
- John Hollingsworth
- William Murphy
- David Robinson
- Eileen Shuman
- George Sullivan
- Virginia Symonds
- Jeana Warren

Not Present:

- Phil Bryant
- Mary Balmer
- Curtis Feese
- Thomas Seuntjens

Staff Members:

- Sallie Chavez (Recorder)
- Nancy Ferree, DFO & TAP Manager
- Martha Curry, TAP Analyst, Washington

Guests

- James (Jim) A. Cesarano, Program Analyst, Wage & Investment, Single Point of Contact (SPOC)

Welcome and Announcements/Roll Call

Committee Chair Skip Eshelman welcomed everyone to Pittsburgh. He thanked Vice Chair Eileen Shuman for covering for him at last month's meeting.

TAP Program Analysts Sallie Chavez and Martha Curry and TAP Program Manager Nancy Ferree discussed lunch and dinner options. There are numerous restaurants in the area and since there are several cars available, the hotel has a van service and taxis are available, there should be no problem with dinner arrangements.

National Office Report

TAP Program Analyst Martha Curry represented TAP Director Bernie Coston. She relayed greetings from Washington. There are many activities going on right now. They are working on the Annual Meeting scheduled for November and finishing the recruitment. The recruitment package contains



some really good potential members. The manager along with the National Office staff had a teleconference last Tuesday and reviewed all the applicants. They came up with a tentative list that will be presented to the National Taxpayer Advocate.

The Annual Meeting will include a _ day training session for new members the day before the big meeting begins. There will be 4 – 5 training sessions. The meeting will be held at the Crown Plaza at McPherson Square which is one metro stop from where we had the meeting last year.

There are Standard Operating Procedures being written for both the staff and the members. The two guides are being compared right now.

Committee Member Morgan Edwards asked about the election for the Panel Chair. DFO Nancy Ferree said they were reviewing the process and would be using the same process as the first year. Committee Member John Hollingsworth asked about bios. DFO Nancy Ferree stated everyone will be asked for a bio or to update their bio.

The dates for the Annual Meeting are November 3 – 6 with the 3rd being a half day for new members.

Committee Member Eileen Shuman asked if everyone could get a copy of what the new members get. DFO Nancy Ferree said she doesn't see a problem with that. Since there will be alternates, there will be copies of the material available for them.

Committee Member Eileen Shuman asked about Issue Committees. TAP Program Analyst Martha Curry said the TAP Director Bernie Coston will speak to National Taxpayer Advocate Nina Olson about that.

She said that if anyone had any comments about the Annual Meeting that they wanted her to take back to National Office to let her or TAP Program Manager Nancy Ferree know.

Committee Member Morgan Edwards asked about certificates. TAP Program Analyst Martha Curry said they are already done.

Committee Member Virginia Symonds asked about exit interviews. DFO Nancy Ferree said the National Office is working on them.

Review/Approve Minutes

The minutes from the last two (2) months were discussed. There were some minor errors. After these errors are corrected the minutes are approved by consensus.

Comments from SPOC Representative

SPOC Representative Jim Cesarano presented the committee with a Special Act Award from National Director of Media & Publications, Carolyn Tavenner. The certificate read:

"(Committee Member's Name), this award recognizes your active involvement in improving the Internal Revenue Service's notices.

You recognized the importance of helping the IRS simplify its communications with taxpayers. You forwarded this important goal in your work with the Wage and Investment Division's Single Point of Contact Office for notices.

You helped the IRS prioritize which notices to improve. You then worked with different teams to improve notices and the notice process. You helped the IRS evaluate and score the written quality of its notices.



You represented the American taxpaying public in your efforts and made sure that the IRS heard its voice.

Thank you for your voluntary service.”

He also presented pens to the staff as a “thank you” for their assistance.

He stated he has the NPIIT response ready. It just needs to be signed. He reviewed some of the issues in the memo. Low volume notices will be eliminated.

Many of the complex issue have been picked up by the CP5XX team. Part 2 is scheduled to start soon on the Automated Collection Site (ACS) Letters.

IRS wants to do a Dynamic Project Team (DPT) on Penalty and Interest but legislation is affecting this DPT. Liz Williams is taking the lead on this issue.

They are working on the cost of sending out notices. This will be an average.

The Notice Standardization Style Guide is out. It still needs to be worked on.

IRS is working on “Life-cycle Reviews”. He said little changes become big changes. Right now there is no estimate on the review schedule.

The DPT/NPIIT model developed by the Notice Modernization Team hasn’t worked out the way they were developed. It is costing more than the way it was done before. It is not being abandoned. IRS is keeping teams ongoing. The technology hasn’t been delivered yet. Also people have to be trained in writing. They know the operations but need to learn other aspects.

Committee Member Tony DiMartino asked if the Kleimann Group was writing the new notices. SPOC Representative Jim Cesarano stated there are questions about this. The system needs to be streamlined. The system is very expensive. They are having a very slow start-up.

Committee Member Robin Gausebeck said she is getting discouraged. She said the Document Assessment Toll (DAT) lays out how to write a good notice. SPOC Representative Jim Cesarano said there are other problems such as printing costs.

Committee Member Virginia Symonds asked how much is contracted out. SPOC Representative Jim Cesarano stated about half. The Language Standardization Guide was contracted out. The DAT was contracted out but now that is being done by the TAP Issue Committee.

Committee Member Morgan Edwards asked who writes the specs for the contracts. SPOC Representative Jim Cesarano stated the IRS has a Contract Officer Technical Representative from Notice Support Group to deal with that. Procurement works with the office that is requesting the contractor.

Sub-Committee Break-out

At this point, the subcommittees broke out to meet and prepare their reports to be presented later in the meeting.

Sub-Committee Reports

Language Standardization



Sub-Committee Lead Virginia Symonds said that Committee Chair Skip Eshelman never received a copy of the report/letter from Andrea Law. She asked the staff to please forward him a copy of the report/letter. She did not have it with her. She will prepare that part of the report on Monday when she gets back home.

The purpose of the sub-committee is to review the draft of the Language Standardization Guide. They compiled questions and sent them to Andrea Law and Bonnie Babcock. They sent recommendation on the Standardization Guide. They received a response to the questions.

She stated they had no disappointments. They gave feedback. The deadlines were faster than expected but the guide was prepared timely.

Document Assessment Toll (DAT)

Sub-Committee Lead Robin Gausebeck defined the task of the sub-committee. They coordinated the DAT, wrote the procedures for assigning, wrote the standards for the DAT, worked on norming scores, prepared a spreadsheet for the scoring, and reviewed notices to score.

She said there were several challenges. The biggest was scheduling the work. Another was continuity of the sub-committee. They have not been given the opportunity to review the after notices.

Wrap-up and Comments

Committee Chair asked if anyone had any questions or comments before breaking for lunch. There were none.

Sub-Committee Reports (continued)

Quarterly Strategy Team

Sub-Committee Lead Eileen Shuman stated the team was set up to attend quarterly meeting with the Single Point of Contact (SPOC) Ann Gelineau. The last meeting that they attended was in New Carrollton.

She stated that the one thing that was a problem for this sub-committee was that there was not enough lead time given for the meetings. Also there was no advanced agenda for the meeting. The agenda was given out at the meeting.

Referrals

Committee Member Eileen Shuman said that the committee reviewed comments made by taxpayer. The Sub-Committee met with the SPOC Representative and they are in the process of writing recommendations.

NPIIT Report

Committee Member Tony DiMartino said the committee was formed to review to the March 2004 report on the Notices Elimination NPIIT. They produced a response that went to the Program Owner (Ann Gelineau).

DPT

Sub-Committee Lead Tony DiMartino reported that the purpose of the sub-committee was to observe and participate in the Dynamic Project Teams (DPT). Some of the successes this subcommittee had were participating in the requirement meeting for the CP71, observing the usability testing for the CP71/CP171, participating in the requirement meeting for the CP5XX series notices, and observing the usability testing for several of the CP5XX series notices.



ANNUAL REPORT PREPARATION

Committee Vice-Chair Eileen Shuman will take the subcommittee reports and put them together to write the actual report. She asked that all the sub-committee leads have a written report to her by the end of next week.

The committee discussed some of the accomplishments that were not part of the sub-committees. They included:

- TIGTA Report complimenting notices
- Taking part in Internal IRS meetings. Creating a relationship between the committee and the Program owners.
- Restructure of the sub-committees
- Involved with other IRS functions
- Training for scoring notices (DAT)

The committee then discussed some of the challenges that were not covered under the sub-committees. They included:

- Advanced notice of 30 days needed to accomplish tasks
- TAPSpeak – non-use of program – understanding functions

Committee Members were asked to complete the Self-Assessment portion of the Annual Report. Everyone was asked to take three pieces of paper and write a grade for Item number 1, Item number 2 and Item number 3. These were given (anonymously) and they were compiled as follows:

Committee Grade – 7.73
Staff Grade – 8.45
IRS Cooperation Grade – 7.33

The committee discussed the Self-Assessment and the comments that were made.

Participation in Issue Committee Activities

Committee Vice-Chair Eileen Shuman explained to the committee that DFO Nancy Ferree, Committee Chair Skip Eshelman, SPOC Representative Jim Cesarano, TAP Program Analyst Sallie Chavez and herself meet (via a conference call) to determine a 30 day lead time for participation on teams and projects. She said that it is the responsibility of the committee members to vocalize what can and can't be done.

Committee Vice-Chair Eileen Shuman asked for comments about the teleconferences. Committee Member Robin Gausebeck said that she would like to see a report before the meeting. SPOC Representative Jim Cesarano said he would like a 15 minute call to review what he needs to do for the next meeting. DFO Nancy Ferree said that issues were discussed on the call instead of reviewing issue.

Committee Member Jeana Warren asked what was expected from sub-committee reports. Some of the issues discussed where:

- What's new
- Support needed
- Update spreadsheet

The report should be provided by the sub-committee at least 10 days before meeting. If no report, this needs to be reported as well.



The issue of leadership was discussed. It was discussed who would be available to be chair for the next year. Committee Vice-Chair Eileen Shuman said she would assist but can't take additional time for additional meetings.

There was a discussion about conflicting meetings. Committee Member Robin Gausebeck said that a Master Calendar for meetings should be available at the Annual Meeting so conflicts can be avoided.

Penalty and Interest Issue

TAP Program Analyst Sallie Chavez said she had been contact by Liz Williams asking if the committee could help with the Penalty and Interest Issue. She presented the committee with Liz Williams' proposal. SPOC Representative Jim Cesarano stated that with Penalty and Interest calculation in a business notice, it could run many pages. He said if this new proposal (Good Government Act) of including Penalty and Interest calculation in every notice passes it will cost approximately \$23M to develop and \$20M annually in maintenance. He stated that any notice dealing with Penalty and Interest will be held up until this issue is resolved.

Committee Member Robin Gausebeck asked if Penalty and Interest calculations are available on the phone. DFO Nancy Ferree said that IRS does have the ability to provide information if you can get through on the telephone.

SPOC Representative Jim Cesarano said that he thinks that the committee should read the Good Government Act. DFO Nancy Ferree will see if she can find the Good Government Act tonight and report back tomorrow.

Committee Chair Skip Eshelman asked if Committee Member Dave Robinson would take the lead on this issue.

Committee Member Robin Gausebeck suggests that only the committee provide comments on this issue.

Closing Remarks

Meeting was adjourned.



Wage & Investment Reduce Taxpayer Burden (Notices) Meeting Minutes

July 28, 2004
Noon-ET

Participants (Panel Members):

- Mary Balmer
- William (Dick) Murphy
- David Robinson
- Thomas Seuntjens
- Eileen Shuman
- George Sullivan
- Virginia Symonds

Not Present:

- Phil Bryant
- Anthony DiMartino
- C. Morgan Edwards
- Charles (Skip) Eshelman
- Curtis Feese
- Robin Gausebeck
- John Hollingsworth
- R. Jeana Warren

Staff Members:

- Sallie Chavez (Recorder)
- Nancy Ferree — DFO

Guests

- James (Jim) A. Cesarano, Program Analyst, Wage & Investment, Single Point of Contact (SPOC)

Welcome

Committee Vice-Chair Eileen Shuman welcomed everyone.

Roll Call

Program Analyst/Recorder Sallie Chavez took the roll call and quorum was not met.

DFO Nancy Ferree clarified that this only means that the committee can not approve anything. The June meeting minutes will be approved at the next meeting (August).

Review/Approve Prior Meeting Minutes

Committee Vice-Chair Eileen Shuman asked if there were any corrections to the minutes. There were none. The June and July meeting minutes will be approved at the August meeting in Pittsburgh.



Face-to-Face Meeting in Pittsburgh

TAP Program Analyst Sallie Chavez clarified attendance at the face-to-face meeting. She will be sending the rooming list to the hotel tomorrow so everyone will get their hotel confirmation numbers by the end of the week. She advised the committee that the hotel offers a courtesy van from the airport to the hotel. She will get more information about this and send out an email.

Committee Member Tom Seuntjens stated that something has come up and that he will be unable to attend the meeting. He asked that his airline reservations be canceled. TAP Program Analyst Sallie Chavez assured him they will be canceled.

Committee Vice-Chair Eileen Shuman asked if everyone had reviewed the DRAFT Agenda for the Face-to-Face Meeting. She asked if there were any changes. Committee Member Tom Seuntjens stated that he had asked all the chairs to create a subcommittee to prepare the Committee's Annual Report. He said the subcommittee should consist of the chair and two (2) other committee members. He wants to make sure that all the activities of the committee are captured in the report. He would like the staff to reconstruct all the activities from the meeting minutes. The Committee's Annual Report is due on October 15 with a verbal report at the Annual Meeting in November. Committee Vice-Chair Eileen Shuman asked if there was a format for the report. Committee Member Seuntjens stated that there was a format for both the area and issue committees and that was provided to the chairs. TAP Program Analyst Sallie Chavez advised that she had the format and would provide it to all committee members.

Sub-Committee Report

Language Standardization

Committee Member Virginia Symonds said she received a response from Andrea Law from the comments her sub-committee provided on the Language Standardization Guide. Andrea Law replied to every issue the committee commented about. She would like the entire committee to have a copy of this response. TAP Program Analyst Sallie Chavez will provide this response to the entire committee. Committee Member Tom Seuntjens said he would like Committee Member Virginia Symonds to prepare a cover letter to go with the response to the issue committee members.

DAT

No report.

SPOC Representative Jim Cesarano will follow-up and see if there are other notices that are going to be worked soon that can be scored.

NPIIT Report

No Report.

SPOC Representative Jim Cesarano said that he will need to get his response back to the committee on their report. He said some of the information from the report may be changed by Congress when they get back in session.

SPOC Representative Jim Cesarano said that this sub-committee may want to consider working on the Penalty and Interest issue that Liz Williams discussed at the last meeting. TAP Program Analyst Sallie Chavez advised the committee that Liz Williams has asked the committee for some assistance and that she and DFO Nancy Ferree were trying to contact her to clarify some things and get a deadline for the response she needs. This will be an item on the agenda for the Face-to-Face meeting next month.



Recommendation

Committee Vice-Chair Eileen Shuman asked about the recommendation to have the DAT use the spreadsheet created by Committee Member John Hollingsworth. Committee Member Tom Seuntjens stated that he would like Committee Member John Hollingsworth to participate in the preparation of this recommendation. He would like this to be a recommendation out of the area committee and not the issue committee. He is going to recommend that this be written and proposed by Committee Member John Hollingsworth's Area 5 committee. He will write up a recommendation acknowledging Committee Member John Hollingsworth and the Notices Committee and present it to both the Notices and Area 5 Committees for review and approval at a future meeting.

Comments from SPOC Representative

SPOC Representative Jim Cesarano said he was trying to finalize the Notice Elimination NPIIT. There are no resources to do this.

The CP5XX NPIIT will conduct usability testing. TAP Program Analyst Sallie Chavez said that she had been attempting to find volunteers. Committee Member Mary Balmer has volunteered to go to the testing in Virginia. There are four (4) other locations. The locations are Chicago, Montgomery, Austin and Oakland. She asked if anyone wanted to volunteer to attend one of these sessions. Committee Member Virginia Symonds stated she would like to attend. TAP Program Analyst Chavez said she would contact Committee Member Symonds after the call. There were no other volunteers. She said anyone who wanted to volunteer could contact her but please do so by tomorrow (July 29).

SPOC Representative Jim Cesarano said that Phase 2 of the Notice Elimination NPIIT was going to consist of correspondex letters. He did not think that Small Business/Self Employed would be involved with this so it would only include Wage and Investment taxpayer letters. He thinks this will start in October with a requirements meeting in September. This requirements meeting would most likely be by conference call.

He reported that the Notice Standardization Guide has been posted to the IRS intranet site but it is still not finished.

Liz Williams and her penalty and interest issue is going to be taking place in the next couple of months.

There are many issues coming up in the next years however there has been cuts in the budget. Most of the funds are going to the Notice Elimination and CP5XX teams.

The SPOC planned to do 13 DPTs this past year. That didn't happen. There are different strategies for this year. The Commissioner has reported on his 5-year strategy. Of these strategies is the use of email to contact taxpayers and clearer and faster Revenue Ruling.

Committee Vice-Chair Eileen Shuman asked how the IRS would get a taxpayer's email address. Would a line be added to the Form 1040? SPOC Representative Jim Cesarano stated that this was just a strategy guide. Large and Midsize Business has a Revenue Agent on site and they have email for those taxpayers. It could be a line on Form 1040. Since IRS wants to go paperless in the future, there is only speculation about moving notices to email. Committee Vice-Chair Eileen Shuman stated that that would be a great cost savings.

SPOC Representative said that the IRS is now moving toward compliance issues.

There were several questions concerning the IRS budget. SPOC Representative discussed these budget cuts.



Meeting Close

Committee Vice-Chair Eileen Shuman asked for any other comments. There were none. She said the next meeting is scheduled for August 13 & 14, 2004 in Pittsburgh.

Meeting was adjourned.



Wage & Investment Reduce Taxpayer Burden (Notices) Meeting Minutes

June 23, 2004
Noon-ET

Participants (Panel Members):

- Phil Bryant
- Mary Balmer
- Anthony DiMartino
- C. Morgan Edwards
- Charles (Skip) Eshelman
- William (Dick) Murphy
- David Robinson
- Thomas Seuntjens
- Eileen Shuman
- George Sullivan
- Virginia Symonds

Not Present:

- Curtis Feese
- Robin Gausebeck
- John Hollingsworth
- R. Jeana Warren

Staff Members:

- Sallie Chavez (Recorder)
- Nancy Ferree — DFO

Guests

- James (Jim) A. Cesarano, Program Analyst, Wage & Investment, Single Point of Contact (SPOC)
- Liz Williams, Modernization & Information Technology Services (MITS), Single Point of Contact (SPOC)

Welcome

Committee Chair Skip Eshelman welcomed everyone.

Roll Call

Program Analyst/Recorder Sallie Chavez took the roll call and quorum was met.

Review/Approve Prior Meeting Minutes

The minutes were approved by consensus.

Sub-Committee Report

Language Standardization

Committee Member Virginia Symonds said she had nothing to report but said DFO Nancy Ferree had



sent something to her today and she would like her to address the group about it. DFO Nancy Ferree stated that the TAP Office had received the Language Standardization Guide. It was 324 pages long. It presently is on the IRS internal website as a document. They are attempting to get it into a web-based document. She did not know if it would be put on an external website. She reviewed several of the items in the document. She said TAP was mentioned several times in the document as contributors. Bonnie Babcock said in her e-mail to the TAP Office that she thanked the TAP members who contributed to the document.

DAT

Committee Member Robin Gausebeck was not on the call. TAP Program Analyst Sallie Chavez stated that all the DATs had been complete except for the CP504 which was assigned to Committee Member Morgan Edwards (as the lead). He stated he will work on this and get it to TAP Program Analyst Chavez by the end of the week.

SPOC Representative Jim Cesarano said the DPT leads for the CP500 series are going to schedule a conference call to discuss the DAT scores. After the call they would like to discuss the scoring with the committee. He will get back to the committee with more information after the conference call.

SPOC Representative Jim Cesarano informed the committee there would be usability tests done August 2 – 4 in Washington, DC, Montgomery, AL, Austin, TX and Oakland, CA. He would like to know if anyone would be interested in attending. He said the Wage & Investment Division does not have the funds to pay for the TAP to participate but if the TAP has funding, they would be welcomed to attend. Committee Member Mary Balmer stated she would be interested and since she is in the Washington area there would be no cost for her to attend. DFO Nancy Ferree suggested maybe more could attend. SPOC Representative Cesarano stated he needs to know as soon as possible. He asked TAP Program Analyst Sallie Chavez to provide the names of the attendees right away.

Committee Vice-Chair Eileen Shuman and Designated Federal Official Nancy Ferree asked that all work be done through the subcommittees. Once an assignment is given to the subcommittee chair/lead, the subcommittee chair/lead will assign to the subcommittee members. The subcommittee members will respond directly to the subcommittee chair/lead. Please don't send the information to the TAP staff. Only the subcommittee chair/lead is to send the information to the TAP staff.

Committee Vice-Chair Eileen Shuman asked if everyone had the current version of the issue committee roster. There were several comments that they had old versions. She asked TAP Program Analyst Sallie Chavez to send out a current roster.

Committee Vice-Chair Eileen took a moment to recognize TAP Program Analyst Sallie Chavez for her outstanding support to this committee's efforts. Several other committee members commented on this as well.

Referrals

Committee Vice-Chair Eileen Shuman asked Committee Member John Hollingsworth to assign a lead to this subcommittee while he is away. She is reporting there was no activity last month. She asked about previous report. TAP Program Analyst has not been able to forward it on. She will work on it when she returns from her leave.

NPIIT Report

Committee Member Phil Bryant said Exhibit 4 of the previous meeting indicated the response to the NPIIT Report. SPOC Representative Jim Cesarano stated that was the reason Liz Williams was on the call. He thanked the subcommittee for their report.

He said one of the purposes for this subcommittee was going to be to assist a design team with the penalty and interest computations. The team was to be scheduled early this year. There has been a



change in this because of legislation called the Good Government Act. This explains how the IRS deals with penalty and interest computations on notices. He wanted this group to get taxpayer's attitudes towards these computations.

Liz Williams is the Modernization and Information Technology (MITS) Single Point of Contact (SPOC) who works with developers in preparing notices. She gave a background on the interest and penalty computations. RRA 98 required penalty and interest computations to go out with every notice. The IRS asked for the legislation to be changed to only require the penalty and interest computations on the first notice. This recommendation did not go forward. They are going to try again to get this legislation changed.

All taxpayers get penalty and interest computations in the first notice. Subsequent notices do not include the penalty and interest computations. She said 95% of taxpayers pay after they receive the first notice. She would like to know how taxpayers feel about getting these penalty and interest computations in notices. She has no solid timeframes but it's as soon as possible.

Committee Member Morgan Edwards asked what the taxpayer gets with an installment agreement. Liz Williams said that reminder notices do not include the penalty and interest computation.

Liz Williams reiterated that she would like to have the TAP find out how taxpayers feel about penalty and interest computations being attached to notices. She will send an email out to TAP Program Analyst Sallie Chavez with details of what she wants and TAP Program Analyst Chavez will forward to the subcommittee chair/lead.

DPT

Committee Member Tony DiMartino reported on his meeting in New Carrollton on June 16, 2004 (see [Exhibit 1](#)).

Comments from SPOC Representative

SPOC Representative Jim Cesarano said he was preparing his response to the TAP on their report to him on his NPIIT, Phase 1. He reported that Treasury Inspector General for Tax Administration (TIGTA) Report has given a very positive report on IRS Notices. This is very unusual for TIGTA. He wanted the TAP to know because they are part of this positive report.

New Business

Committee Member John Hollingsworth prepared a spreadsheet to use for the DAT. Committee Member Tom Seuntjens stated it was a good tool to be used for the DAT. He thinks the TAP should prepare a recommendation that this spreadsheet be adopted to be used with the DAT. SPOC Representative Jim Cesarano suggested to go ahead with the recommendation. He doesn't think the contractor will have a problem with it. He thinks they will accept it. Committee Vice-Chair Eileen Shuman asked Committee Member Tom Seuntjens to write up the recommendation.

Committee Member Tom Seuntjens reminded Committee Vice-Chair Eileen Shuman to send issue committee recommendations to the Joint Committee via the monthly report.

Meeting Close

Committee Chair Skip Eshelman asked for any other comments. There were none. He said the next meeting is scheduled for July 28, 2004 at 12:00 noon EDT. The August meeting is the face-to-face meeting in Pittsburgh (August 12 – 14, 2004).

Meeting was adjourned.



Exhibit 1

Collection Notices Dynamic Processing Team(DPT) Requirements
DP500 Series Stakeholder's Meeting
June 16, 2004 1100-1300 hours
Federal Building C6-190
New Carrollton, MD

I represented TAP and attended a requirements meeting that was held on Wednesday, June 16, 2004 at 1100 hours in Room C6-190 at the New Carrollton, MD Building, representing TAP Notice Issue Committee-DPT Subcommittee Chair. Anne McCann of the Kleimann Communications Group acted as facilitator at the meeting. IRS/TAP Collection Notices Dynamic Processing Team (DPT) members (see below) were invited to attend either in person or via speakerphone. Another member who attended this meeting is producing minutes of the meeting.

The purpose of this Report is to advise TAP W & I Notice Committee the following:

1. to provide an overview of the collection notices dynamic processing team (DPT) project,
2. to identify members who serve on the DPT team, and
3. to provide a summary outline of questions that was raised by the Kleimann Group during this meeting in order to guide the DPT process.

Action Required from the June 16 meeting:

TAP Feedback: Tony DiMartino was asked to forward to Jay Duffy DAT survey results provided by the TAP Notice Issue Committee.
(See Section 3- #3 below.)

1. Overview of Collection Notices Dynamic Processing Team project:

During Phase 1, the team will focus on Balance Due Notices (CPs 501, 503 and 504), LT-11 and Taxpayer Delinquency Notices (CPs 515 & 518). During subsequent phases, teams will be tackling notices used by the Automated Collection System, Automated Substitute for Return, Backup Withholding, Refund Hold and Installment Agreement programs. DPT's focus is to modify content and language to promote overall customer understanding of these notices. It is hoped that implementation of the reinvented notices from Phase I will be in place by July 2005.

Collection notices will be redesigned by reflecting: business (technical requirements and deficiencies), function, messaging (customer satisfaction requirements), general comments and needs (feedback received from taxpayers/practitioners who have received these notices).

2. Collection Notices Dynamic Processing Team (DPT) Members

- Sallie Chavez, Taxpayer Advocacy Panel (TAP)
- Nancy Ferree, Taxpayer Advocacy Panel
- Carol Campbell, Chief Counsel
- Patricia L Young, NPL
- John Edgar, BSP
- John Kilcoin, CPS
- Leila Richardson, FA Program Manager
- Mary Williams, FA Program Manager
- Steve Bayder, Notice Gatekeeper
- Debra Petrakis, Notice Gatekeeper
- Pam Walker, SP IMF Branch
- Bill Murphy, W&I SP



- Tony Martinez, SBSE CAS
- Howard McMillan W&I Research
- Cindy Pennington, W&I Compliance
- Debbie O'Camb, W&I Compliance
- Priscilla Hagan, AM Program Manager
- Marcy Nelson, W&I C&L
- Ann Gelineau, W&I SPOC S
- idney Gardner, SBSE SPOC
- Andrea Law, Chief Notice Support
- Mark O'Donnell, TEGE SPOC
- Richard Patrick, LMSB SPOC
- Tom Horio, BSMO SPOC
- Liz Williams, MITS SPOC
- Deryle Temple, Taxpayer Advocate SPOC
- Dorothy Rucker, W&I SPOC Office
- Anthony R. DiMartino, Taxpayer Advocacy Panel (TAP)

3. Summary Outline of June 16, 2004 meeting:

Questions to be considered when redesigning the Collection Notices: (CP501, CP503, CP504, LT-11, CP515 and CP518)

1. What is the IRS legally required to say on the Notices?
2. How many Notices is the IRS legally required to send?
Merrill from Legal Division will research this answer. She stated that a Jurat goes on the CP515 and 518 Notices. A Jurat is designed to compel truthfulness on the part of the signer.
3. TAP Feedback: Tony DiMartino will forward to Jay Duffy DAT survey results provided by the TAP Notice Issue Committee.
4. What are the best collection practices in industry? DPT team will look into the IBM 1993 collection notices assessment study prepared for IRS.
5. What is the rationale for the current Notice progression?
6. What is the cost of processing the Notices at each step?
CP501 and 503 utilize regular USPS mail; CP504 is sent via Certified Mail. LT-11 is return receipt requested. DPT team stated that it is problematic for print sites to process return receipt mail. No businesses get LT-11 Notices.
7. Can the CPs 515 & 518 migrate to another system?
Yes, it will take time and resources.

Ann McCann went around the room and asked for additional comments, etc., before closing the meeting. Below are three of many remarks contributed at this time.

1. Tony Di Martino commented that IRS Notices are improving. Notice terminology is progressing from negative, aggressive statements to positive, customer-friendly ones. He stated that he is delighted that TAP has been included in this process.
2. (?) stated that IRS is attempting to incorporate a customer PIN number in order to facilitate electronic payments.
3. (?) remarked that 1/3 of all installment agreements (IAs) default. This translates into approximately 800,000 accounts.

Summary:

Ann Mc Cann of the Kleimann group summarized the DPT timetable for the 500 series. She referred to this as a "short cycle." Drafts will be made and distributed for comments shortly. August 2-4 will be



the dates for testing the CP500s in Washington, DC, Montgomery, Chicago, Austin and Oakland. Upon approval, there will a "walk through." On September 30, "Phase one" will end. "Phase two" will take place from October 1 through February 28, 2005. The entire process is projected to run from June, 2004 to July, 2005 for the Notice Series revisions. IRS is expected to use the new forms shortly thereafter.



Wage & Investment Reduce Taxpayer Burden (Notices) Meeting Minutes

May 26, 2004
Noon-ET

Participants (Panel Members):

- Mary Balmer
- Anthony DiMartino
- Charles (Skip) Eshelman
- Curtis Feese
- Robin Gausebeck
- John Hollingsworth
- William Murphy
- David Robinson
- Thomas Seuntjens
- Eileen Shuman
- George Sullivan
- Virginia Symonds
- Jeana Warren

Not Present:

- Phil Bryant
- C. Morgan Edwards

Staff Members:

- Sallie Chavez (Recorder)
- Nancy Ferree DFO

Guests

- Jay Duffy, Program Analyst, Wage & Investment, Single Point of Contact (SPOC)
- Gerald Parshall, Asst. Chief Counsel (Tax) SBA, Office of Advocacy
- Jay Heflin, UCG Tax Wire Service
- Teresa Douglas, H & R Block

Welcome

Committee Chair Skip Eshelman welcomed everyone and asked if there were any announcements. There were none.

Roll Call

Program Analyst/Recorder Sallie Chavez took the roll call and quorum was met.

Joint Committee Report

Committee Chair Skip Eshelman stated that he was only at the meeting for one day so he asked Committee Member Tom Seuntjens to report. He stated it was a great face-to-face meeting. They had a very full agenda. Recruitment is in full swing. The committee reviewed several recommendations. They are getting prepared for the Annual Meeting in the fall. He stated that only members who are extending will attend the Annual Meeting.



Face-to-Face Meeting Update

TAP Program Analyst Sallie Chavez advised the committee that plans had been made to have the next face-to-face meeting at the Courtyard by Marriott Pittsburgh Airport on August 13 & 14, 2004. She will send out travel forms the end of June or first of July as the cut off date for the hotel rooms is July 29th.

Review/Approve Minutes of April 28, 2004

The minutes were approved by consensus.

Expectation/Time Table for Subcommittees

Vice-Chair Eileen Shuman stated that TAP Program Manager/Designated Federal Official Nancy Ferree, TAP Program Analyst Sallie Chavez, SPOC Representative Jim Cesarano and herself had a meeting and discussed the expectations for the subcommittees and created a document to indicate the time frames for all activities (Time Tables is attached as Exhibit 1). The committee seemed to be confused about what needed to be done.

Also there is a need to review assignments. Should the group have a minimum turnaround time to receive and complete a task? She asked for discussion about this. She wanted to know if four (4) weeks sounds reasonable.

There was some discussion about the Quarterly Strategy Meeting Subcommittee. TAP Program Analyst Sallie Chavez pointed out that there was a document called Explanation of Sub-committees that was included in the email with the Expectation/Time Table (Explanation of Sub-committees is attached as Exhibit 2).

Committee Member David Robinson stated that a benchmark of 30 days with a qualifier would be acceptable. Several members agreed. Committee Member Tom Seuntjens stated that there may be circumstance where a response may be required in less than 30 days. He suggests that the TAP staff discuss any short timeframes with the sub-committee lead so that the committee won't miss an opportunity.

Committee Member Tom Seuntjens requested that all reports are formally prepared and request a response. Committee Vice-Chair stated that the TAP Staff will prepare the letter. TAP Program Analyst confirmed that the reports will be sent to the Program Owner with a copy to the SPOC (Ann Gelineau), Jim Cesarano and the Joint Committee.

Comments from SPOC Representative

SPOC Representative Jim Cesarano is not available for the call today. TAP Program Analyst Sallie Chavez stated that he called her yesterday and asked her to give the following report. The Dynamic Project Team (DPT) for the CP09 and 27 notices has been meeting for the last two (2) weeks and has ended early. They are now working on the draft of the two notices. They are still requesting the input from the Document Assessment Tool (DAT) even though they are finished with the DPT. The draft report should be ready within the next two (2) weeks. He also stated that the Penalty and Interest issue that he was working on with the committee may have to be eliminated since there has just been a bill discussed in Congress call the Good Government Act that will require all notices going to taxpayer to have compete interest and penalty computations with them.

SPOC Representative Jim Cesarano asked Program Analyst Jay Duffy to also represent him. He stated there is a DPT planned to begin on June 16th for the demand notice (CP500 series). There could possibly be a requirements meeting on June 16th. There will be a Phase 2 that will have Automated Collection Site (ACS) notices but it is not clear when that will begin.



He stated that Wage and Investment Operating Division and the Notice Support Group were going to be at the Nationwide Tax Forums this summer with focus groups. They will be looking at one of the demand notices (depending on which one(s) get done) and also on penalty and interest.

The newly revised CP71/171 is completed and will be coming out in late June for the individual accounts and late July for the business accounts.

In addition the IRS is planning to send out more surveys to see how they are doing with respect to the notices that are being issued.

Committee Vice-Chair Eileen Shuman state that the scoring standards prepared by the DAT Subcommittee was accepted as written. She congratulated the subcommittee for their work on this document.

Sub-Committee Report

Language Standardization

Sub-Committee Lead Virginia Symonds went over her report ([Exhibit 3](#)). Committee Member Tom Seuntjens stated he had sent some comments to Sub-Committee Lead Virginia Symonds. She will forward them to TAP Program Analyst Sallie Chavez to be included in the report.

DAT

Sub-Committee Lead Robin Gausebeck stated she was glad the sub-committee's Scoring Standards were accepted as written. She requested that TAP Program Analyst Sallie Chavez send them to the entire committee.

The scoring has been completed for the CP27. She thanked Committee Member Jeana Warren and her committee for the hard work they did in scoring the notice.

There was some confusion about the team. Sub-Committee Lead Robin Gausebeck clarified the duties of the sub-committee. She will divide the notices into groups with one of her sub-committee members as the lead. Everyone will participate in scoring notices. If anyone doesn't want to participate in scoring, please let TAP Program Analyst Sallie Chavez know.

She will now assign out the CP500 series notices. She will get that started as soon as possible.

TAP Program Analyst Sallie Chavez asked where the sub-committee was in scoring the CP09. Sub-Committee Lead Robin Gausebeck asked Committee Member John Hollingsworth if his committee had scored the notice. He was not aware he was to do the scoring. Sub-Committee Lead Gausebeck confirmed that he was the lead and that Committee Members Phil Bryant, David Robinson and Dick Murphy were on his committee. They will score and get it back to TAP Program Analyst Chavez as soon as possible.

Sub-Committee Lead Robin Gausebeck asked TAP Program Analyst Chavez if it was a problem that they did not get the notice scored before the DPT was completed. TAP Program Analyst Chavez said that the scoring will still help in comparing since they will also want the revised notice scored to compare the two versions. She suggested the committee complete the DAT and send it in as soon as possible. As soon as she gets the revised form, she will forward it to the respective committee to have the revised form scored by the same teams.

Referrals

Sub-Committee Lead John Hollingsworth stated he was not aware that a report had to be turned in to the committee as a whole. Committee Vice-Chair Eileen Shuman prepared an Adobe spreadsheet



(Exhibit 3) with what the sub-committee decided on the referrals with the actions that the sub-committee decided to take. All these referrals were discussed with SPOC Representative Jim Cesarano.

NPIIT

Sub-Committee Lead Phil Bryant was not on the call. Sub-Committee Member Tony DiMartino discussed the response to the report that the sub-committee wrote ([Exhibit 4](#)). Committee Member Mary Balmer made her comments. She has some to add and will send them to TAP Program Analyst Sallie Chavez. She wanted to know if there was a person responsible for the life of the notice. Is there someone responsible for notices? Program Analyst Jay Duffy stated Program Owner/SPOC Ann Gelineau was responsible for Wage and Investment Operating Division notices. Committee Member Balmer wanted to know if there is a matrix for these notices. Program Analyst Duffy stated he couldn't address that. Committee Member Balmer brought up the issue of merging. Program Analyst Duffy stated there were problems with merging. Some of the problems involve power of attorneys (POA) who may only be POA for one of the years or filing status could be different with different spouses.

Committee Vice-Chair Eileen Shuman asked about the penalty and interest. Is this now a non-issue? Committee Member Tony DiMartino stated that there is confusion about the interest and penalty that was included with the notices. Committee Vice-Chair Shuman stated that during the face-to-face meeting in Atlanta, SPOC Representative Jim Cesarano stated he wanted the committee to do a sampling of the public on the penalty and interest and whether they wanted this with the notice. Now the Good Government Act states that interest and penalty will be required to go with notices. She asked if this was something that the committee was not going to be doing now. TAP Program Analyst Sallie Chavez stated that Jim Cesarano would have to address that issue. She has not had a chance to read the Act. It will have to be clarified later.

DPT

Sub-Committee Chair Member Tony DiMartino stated he there was a report on the testing of the CP71/171. It was a 78 page report but only the first 30 pages are important. He agrees with the report. He feels that as action/lessons learned the incentive of \$50 for individual and \$100 for business taxpayer should be increased. Too much time was spent trying to get participants. It might be easier to get volunteers if they increased the fee. He suggests everyone read the document.

Committee Vice-Chair Eileen Shuman asked if there were any objections to any of the reports. There was none. Committee Member Tom Seuntjens stated that he suggests that response times be put on the memo to the program owners for tracking purposes.

New Business

Committee Member Virginia Symonds asked if the committee's response will be incorporated into the final report. Committee Vice-Chair Eileen Shuman stated that the committee will get a response but it depends on the timing whether it gets included in the final report.

Meeting Close

Committee Chair Skip Eshelman asked for any other comments. There were none. He said the next meeting is scheduled for June 23 at 12:00 noon EDT.

Meeting was adjourned.



Exhibit 1

SUB-COMMITTEE ASSIGNMENTS

Sub Committee	Members	Assignment	Assigned	Due Date	Completed
Language Standardization	Virginia Symonds-lead Morgan Edwards Dick Murphy Skip Eshelman Tom Seuntjens	Comments on "Notice Writing Guide"	5/10/04	5/28/04	
DAT	Robin Gausebeck-lead	Write the standards for the rating descriptions	2/27/04	3/15/04	3/5/2004
	Jeana Warren	Scoring CP09	4/28/04	5/24/04	
	John Hollingsworth	Scoring CP27	4/28/04	5/24/04	
	Eileen Shuman	Scoring CP500 series	Pending		
Quarterly Strategy Team	Eileen Shuman-lead	Tele conference	2/27/04	3/2/04	3/2/2004
	David Robinson				
	Jeana Warren				
	George Sullivan				
Referral	John Hollingsworth-lead Tony DiMartino David Robinson Virginia Symonds Eileen Shuman	(6) Referrals to review and respond to Notice committee	1/15/04	3/15/04	
NPIIT	Phil Bryant-lead	Review and respond to "Phase I report"	3/1/04	6/15/04	



	Mary Balmer Tony DiMartino	Sample Taxpayers preference on P&I - ok if not sent under what conditions. Need to determine how survey will be done: (a) pool entire TAP panel; (b) use outreaches; etc.	?	?	
DPT	Tony DiMartino-lead Virginia Symonds Tom Seuntjens John Hollingsworth	CP500 series	Pending		
SPOC Phase II Notice Elimination	No current members	Sub-committee not active			

Exhibit 2

Explanation of Sub-committees

SUBCOMMITTEES

Language Standardization

- Committee is working with Bonnie Babcock in Notice Support Group
- Committee will be working with a Dynamic Process Team to complete a writing style guide for all notices. The goal is to write notices in plain language.
- Committee will participate in the Dynamic Process Team's meetings as an external stakeholder

Document Assessment Tool (DAT)

- Committee was trained (8 hours) on the use of the DAT. This tool is used to score notices. This score (similar to a grade) is used to determine how well the notice is written. The DAT is used before the notice is rewritten and after to determine the clarity of the notice.
- The committee is currently working to score the CP09 and CP 27 notices (EITC Notices). These notices are to be rewritten with the assistance of the EITC Issue Committee.
- The committee is also assisting the Small Business/Self-Employed Operating Division in scoring demand notices (CP500 series) which are collection notices requesting payments. There are approximately 7 notices in this group.
- The committee will score notices (before they are rewritten and after they are rewritten) for other notices as they are identified by the Program Owner.



Quarterly Strategy Team

- This subcommittee works with the Program Owner (Ann Gelineau). She holds a meeting every quarter and goes over issues that are important about notices. This meeting is attended by IRS people as well as outside stakeholders such as the TAP.

Referrals

- This subcommittee works with referrals that are received in from taxpayer's, either via panel members, toll-free telephone or email. Some of these referrals were originally in Area committees and have been transferred to the Notice Issue Committee because they deal with notices and the Area committee feels the Notice Issue Committee could work them more efficiently. They review the information and determine if it is within the scope of the committee to address.

Notice Process Improvement Initiative Team (NPIIT) Report

- This subcommittee is working the Wage & Investment Division Analyst Jim Cesarano on a NPIIT concerning elimination of notices. The subcommittee is working on a written report in response to his team's NPIIT's report.

Dynamic Project Team (DPT)

- This subcommittee participates in DPTs as stakeholders. In the past, several committee members have attended a meeting to give feedback and recommendation on the CP71. One committee member participated in the testing of the CP71 that was re-designed.

Exhibit 3

NOTICE STANDARDIZATION GUIDE Dated April 30, 2004

A Review of the above Report by Virginia Symonds, Sub-Committee Chair, C. Morgan Edwards, Richard Murphy, Skip Eshelman and Tom Seuntjens, Members Notice Standardization Sub-Committee

The committee found the Draft of the Notice Standardization Guide to be, lengthy yet a very thorough comprehensive document. The committee did not find the document to be hard or difficult to read and understood the focus and intent of the document from a non IRS employee perspective, as an outside lay/community person. The concept of Standardization of Language, terms use and Standardization of layout in all areas of communication, are in tune with other Governmental agencies and the Private Sector. Obviously Andrea and Bonnie and their team have put in a lot of hard work in a short time to write this impressive document.

This document effectively addresses verbal and written information changes in an effort for easier and more effective communication between the IRS, taxpayers and people involved in the tax structure. It gives the feeling that the Language Standardization Committee has listened to the concerns of the many levels of taxpayers needs, to simplify much of the language used in IRS communications and better help the taxpayer understand what does the communication they receive from IRS really says and means. If this document is ultimately implemented in non-legal language when not needed, taxpayers may lessen their need to contact accountants for interpretation of what IRS is saying or telling them to do.



Reading and referencing the different section of the document would be easier to read with number pages, section named and number pages; that is page 4- section 1.3. I find it less confusing to go back to a section when pages are numbered.

Page 2.9 - What are the logistics for installing the 11 point font at some time for all of the IRS programs? Will there be a problem if the 11 point font isn't compatible with non IRS computer systems such as those in the Private Sector, other Government Agencies and taxpayer's personal computers? Is there estimate of costs to completely change the font point number? Would the costs and change of the current font point to a new one, delay the implementation of the new standards? Many Governmental agencies use the Handicap Standard 12 point font.

Page 2.18 - Request for Money Notices - elements to include - do these Notices typically include consequences if payment is not made?

Page 4.4 - 2nd section where five questions are listed - would it be appropriate to add question 6 - What are the consequences if I don't pay?

Page 4.4 - Taxpayers want information that is clear, easy to understand and easy to find; consider adding - easy to navigate through the IRS problems that are relevant to the taxpayer.

Page 4.45 - Talking about Clarifying Legal Language - the established use of the term Notices for all correspondence, memos, and all communication between IRS and the taxpayer, seems like legal terminology, rather than making IRS easier to read their correspondence and easier to understand. It also sounds formal, distant and in contrast to using we, which this document proposes to use in correspondence from IRS to help the taxpayer feel less threatening and it feels more customer friendly. Maybe there is a legal reason that this term is a part of IRS's total communication system that the committee is not aware of. Maybe it would be helpful for IRS to clarify, in this document, how they define the differences between letters, memos and Notices.

Chapter 5 Document Assessment Tool - Is the font point temporary different in this section than the other sections or is it due to the contents of this section.

Chapter 6 is a much needed valuable tools. Rather than to list the Glossary in the last chapter with the Acronyms, would the text of the document be easier to follow if the Glossary was included under the Foreword introduction?

Are all of the changes being proposed in the Notice Standardization Guide possible within IRS current policies and procedures, rules and regulations or do any of the proposals require Legislative changes? Does this document need to receive approval from any of the IRS departments before implementation?



Exhibit 4

Individual Master File Computer Paragraph Notice and Automated Collection System Letter Notice Elimination Review January 2004

A Review of the Above Report by Phil Bryant, Sub-Committee Chair, Mary Balmer and Anthony DiMartino, Members, TAP Notice Issue NPIIT Subcommittee

Introduction

It was with great enthusiasm that this TAP Notice Issue-Notice Process Improvement Initiative Team (NPIIT) Subcommittee reviewed the above Report. Taxpayers (Customers), Tax Practitioners and, happily, the Internal Revenue Service (IRS) itself all agree that the IRS is burdened with an abundance of redundant and vaguely worded Notices.

(sentence here about consequences of poor communication)

Upon completion of our review, we agree that NPIIT prepared an exceptionally well thought out and well written report. NPIIT has clearly identified opportunities to eliminate obsolete and/or redundant notices currently used by the IRS operating divisions.

NPIIT Task Definition/ Methodology

The NPIIT team clearly focused its review efforts, as outlined in the Report's Task Definition section. Further, the methodology used in the NPIIT Report followed a consistently applied, logical progression of actions taken by the NPIIT team in order to identify its redundant and obsolete Notices identification goal.

Our TAP Notice Issue NPIIT Subcommittee was particularly impressed with the Report's Consideration of Balanced Measures Impact Section. We believe that this Report succeeded in providing recommendations that positively impact on customer satisfaction, reduction of IRS costs, and IRS employee satisfaction, if applied as recommended in the Report.

We realize that this is an internal IRS Report. However, while reading this Report, we had identified eighteen IRS acronyms. Our Subcommittee members are not as familiar with these IRS acronyms as IRS personnel. At least one of our Subcommittee members created a listing of these acronyms for referral throughout the Report, as needed. Perhaps a listing summarizing acronyms used in Reports would make internal IRS Reports easier for review by TAP Members.

Organization

The organization of the Report was logically presented, clearly written and easily understandable to read. The Report was subdivided into four sections of specific recommendation narratives, beginning with the general notice process improvement recommendations, continuing with the notice series recommendations, followed by recommendations on streamlining the notice package, and concluding with specific notices or letters.

Report Summary Table of Recommendations

The Report's Summary Table of Recommendations offered the reviewers an easy reference for referral as we progressed throughout the Report.

General Notice Process Improvement Recommendations

The Report's recommendation to establish a Service-wide procedure to manage the life cycle of a notice from its initiation to its retirement, as outlined in its General Notice Process Improvement Recommendations Section, is an excellent proposal. This recommendation, if implemented, would



serve as the basis of a generic IRS notice tracking system. The Report proposes, in its recommendation: a profile to be established for every notice that includes documentation on the reason the Notice was created; the operational aim of the notice; the expected duration of the notice, names/contact numbers of the Subject Matter Experts (SMEs) assigned during the life cycle of the notice; completed reviews and studies; changes made to the notice during its life cycle; and finally, the date the notice became obsolete and retired.

Balance of the Report

The Report then proceeds to Notice Series Recommendations, Notice Package Recommendations and Specific CP Notice or ACS Letter Recommendations. Throughout the balance of this Report, the NPIIT team successfully identified obsolete notices, duplication of notices and notices that can be combined with other notices. Justification for each recommendation is clearly stated. The Report's inclusion of Next Steps within each recommendation provides the Service with a method of implementing each of the Report's recommendations. A good example of such Next Step is the establishment of various Dynamic Project Teams (DPTs) that would implement a number of the Report's recommendations. The Report's recommendation of the use of pop-in paragraphs to distinguish different case scenarios utilizing one generic notice is to be commended. Our Subcommittee supports NPIIT's alternative recommendations in several cases where the elimination or consolidation of notices is not feasible by IRS that an alternative plan of action, included in the Report, be taken by IRS.

Summary of Review

In summary, our TAP NPIIT Sub-Committee commends the NPIIT Team's recommendations that, if implemented by the Service, would positively impact on customer satisfaction, business results and employee satisfaction.

We believe that, should the Service implement recommendations included in the NPIIT Report, customer satisfaction would improve. Future customers would receive complete and clear statements that would eliminate the taxpayer's burden with the need to contact IRS for clarification. Multiple related notices, which cause confusion, would not be mailed to customers. Finally, notices would provide enough detail for the taxpayer to prepare for follow-up action.

IRS could realize a tremendous cost savings in the handling, printing, reviewing and mailing of redundant and unnecessary notices and stuffers. Further staffing demands to maintain obsolete programming and procedural guidelines would be reduced.

Finally, we agree that employee satisfaction would be positively impacted. Response call rate to IRS upon receipt of misunderstood notices, which currently produce a drain on the telephone services would be greatly reduced. Employee time would be used more efficiently.



Wage & Investment Reduce Taxpayer Burden (Notices) Meeting Minutes

April 28, 2004
Noon-ET

Participants (Panel Members):

- Mary Balmer
- Phil Bryant
- Anthony DiMartino
- Charles (Skip) Eshelman
- Curtis Feese
- Robin Gausebeck
- John Hollingsworth
- William Murphy
- David Robinson
- Thomas Seuntjens
- Eileen Shuman
- George Sullivan
- Virginia Symonds
- Jeana Warren
- Nancy Ferree - DFO

Not Present:

- C. Morgan Edwards

Staff Members:

- Sallie Chavez (Recorder)

Guests:

- James (Jim) A. Cesarano, Program Analyst, Wage & Investment, Single Point of Contact (SPOC)

Welcome

Committee Vice-Chair Eileen Shuman welcomed everyone.

Program Analyst/Recorder Sallie Chavez took the roll call and quorum was met.

Review/Approve Minutes of March 24, 2004

The minutes were approved by consensus.

There was some confusion concerning the call in number. The old number has been replaced. Committee Member Tom Seuntjens stated everyone should get the number off the top of the agenda.

Old Business

Vice-Chair Eileen Shuman asked if everyone had seen the pictures on TAPSpeak of the February meeting. She said to make sure to look at them. She thanked TAP Program Manager Nancy Ferree for taking them and TAP Program Analyst Sallie Chavez for putting them on TAPSpeak.



2nd Face-to-Face Meeting

TAP Program Analyst Sallie Chavez said that at the last meeting she suggested a vote on the location for the meeting. Based on the vote, Pittsburgh was chosen as the location with Charlotte and Orlando coming next. She has forwarded the cost estimate and is waiting for approval. DFO Nancy Ferree stated that she did not think there would be any problem with it and gave the approval to go ahead and plan it. She wanted to make sure that this was the location that was acceptable to everyone. No one spoke up with any disagreement so it has been finalized that Pittsburgh will be the location of the 2nd face-to-face scheduled for August 12-14, 2004 . TAP Analyst Sallie Chavez will start making arrangements for the meeting.

Comments from SPOC Representative

SPOC Representative Jim Cesarano stated there are lots of things going on. The demand series Dynamic Project Teams (DPT) will be starting. It's going to be set up into sub-teams. What they are going to include on the demand notices is still unclear. He talked to Sidney Gardner who is the SBSE SPOC. He has no problem with the committee scoring the notices. He would like the help. There is no lead selected yet for that team and they are still planning so the relationship that they want to have with the committee is still unclear. There are separate contacts. He stated that the TAP Staff might want to follow up with Michael Chessman about it.

The Notice Standardization team is working on the DRAFT Standardization Guide. It hasn't been finalized. The committee is working with Bonnie Babcock on that issue. He asked if committee got a copy of the Draft Standardization Guide. DFO Nancy Ferree confirmed it was received and forwarded to the sub-committee. Some members of the sub-committee made comments and these comments were forwarded to Bonnie Babcock.

On the Notice Elimination NPIIT, he wants to hold that for later. There are a lot of things happening there.

Dorothy Rucker is getting involved with the team that's involved in redesigning the CP09 and 27. There are people involved who are already working with an issue committee in TAP with EITC. They also want to involve this committee in terms of the written quality. DFO Nancy Ferree said she was glad he brought this up because there was some confusion about this committee's involvement. She's glad the committee is still going to be involved.

The other issue committee has been working with the EITC people for a long time on a number of EITC issues. They don't have credibility in terms of writing quality. They haven't received DAT training. They don't know as much about the notice process as this committee. They do want to keep this committee involved. There is an ongoing relationship between the EITC project office and the EITC issue committee. But this is also a writing task. However the two committees need to get together and organize and work out the boundaries. Since this is a writing team, we don't only want to only deal with operational issues. We want a good written product out. We go to this committee for that.

DFO Nancy Ferree said she did speak to Sandra Ramirez who is the DFO on the EITC committee. The point was made that this committee has the DAT. They don't. She is glad the committee will be involved with those documents.

SPOC Representative Jim Cesarano said, this group has been working with the notices and know the notice process. The committee will have to coordinate who does what in TAP. DFO Nancy Ferree said she and DFO Sandra Ramirez will speak with Dorothy Rucker and see if duties can be separated. SPOC Representative Cesarano said Dorothy Rucker is very open to involving TAP.

The Notice Elimination NPIIT Phase 2 will not take place until fiscal year 05 because of training budget issues. He is holding team together. They are having planning meetings. He doesn't have anything beyond the report he gave to the committee. There was only one change on the report he sent and



that was on the CP523. The IRS managed to get really good numbers from a collection report that came out. The IRS was estimating a savings of \$700,000 and the true amount of notices that could be eliminated indicated much more. If adopted it would be a savings of \$6M.

A lot of the money that's been shifted around has gone from the Notice Elimination NPIIT to the planned DPT for the CP500 series, not because of what happened in the Notice Elimination NPIIT. It's just there's a high priority in compliance in the organization. The IRS is getting more formal responses now from various stakeholders, whether they concur or not.

The EITC office is going to take the lead on the CP09 and 27. They have agreed if the IRS can verify electronically the taxpayer is eligible, there is no need to send the paper notice.

Compliance division has agreed they need to set up a NPIIT to look at Automated Collection Site (ACS) letters.

The Penalty and Interest Office wants to take control on all the recommendations that relate to Penalty and Interest so they are working it. He hasn't heard any concrete planning sessions yet.

They are working on a lot of the stuffer recommendations to eliminate what his group started.

There is a general disbelief that taxpayers receive duplicate and repetitive letter. There is a disbelief that it's worth the cost of changing things so taxpayers don't receive two (2) or three (3) letters within a couple of weeks. Some of the responses have been there is no taxpayer benefit here. So it would be good to get another ear from the taxpayers' point of view. If we spend money to merge notices and to make notices clearer or to make sure the taxpayer doesn't receive two (2) or three (3) notices in a week or two is there a taxpayer benefit there? His team said yes there is. It's worth spending money to make notices clearer. It's worth spending money to synchronize processing so taxpayers won't receive two (2) or three (3) notices from different functions.

Vice-Chair Eileen Shuman asked if he would be able to work with Chairperson Skip Eshelman, TAP Program Analyst Sallie Chavez and herself to pull together a productive time for the committee to be together. He said yes.

Sub-Committee Report

Language Standardization

Sub-Committee Member Virginia Symonds stated she is waiting to hear back from Bonnie Babcock. DFO Nancy Ferree stated Bonnie Babcock had been out of the office for a while. She will check with her.

Committee Member Tom Seuntjens stated that subcommittee chairs should send short reports to the TAP Program Analyst before the meeting to attach to the agenda. Vice-Chair Eileen Shuman agreed and asked that this be done 10 days prior to the meeting.

Sub-Committee Member Virginia Symonds asked what the timeframe was to get back information. She wanted to know if she should contact Bonnie Babcock or ask the staff to contact her. DFO Nancy Ferree stated that the TAP Program Analyst should be the liaison and consolidate any information going to the IRS.

DAT

Subcommittee Chair Member Robin Gausebeck stated her subcommittee wants everyone to be involved in scoring these notices. They would like the group divided into groups of four (4) people. She asked TAP Program Analyst Sallie Chavez to send out blank copies of the DAT.



SPOC Representative Jim Cesarano stated that the DAT is only permitted to be used on notices and IRS products. It is for internal use only. It can't be publicized.

Sub-Committee Member Robin Gausebeck asked if there were any deadlines for having this scoring completed. SPOC Representative Jim Cesarano said the CP500 series planning session in the works for Spring/Summer. The CP09 and 27 is scheduled for the week of May 17th so that would be the priority. Sub-Committee Member Gausebeck stated they would shoot for a deadline of mid-June.

Quarterly Strategy Team

Committee Member Eileen Shuman stated that there was no activity during the past month. The previous month there was a conference call that lasted about an hour.

Referrals

Sub-Committee Chair Member John Hollingsworth stated he had no report. Vice-Chair Eileen Shuman asked about the outcome of the referrals they reviewed in Atlanta in February. Sub-Committee Chair Member Hollingsworth stated he thought she had them. Vice-Chair Shuman will forward to TAP Program Analyst Sallie Chavez.

NPIIT

Sub-Committee Chair Member Phil Bryant was no longer on the call. Committee Member Tom Seuntjens wanted to know what the purpose was for this committee. SPOC Representative Jim Cesarano stated he was waiting for response on the draft report and the penalty and interest survey. The committee had volunteered to assist in a survey on this issue.

DPT

Sub-Committee Chair Member Tony DiMartino stated he missed the face-to-face meeting and wanted to know the purpose of this sub-committee. Vice-Chair Eileen Shuman stated that it was based on experience. Members of this committee will participate and attend DPT meetings.

Sub-Committee Chair Member Tony DiMartino stated he sent his report on the previous DPT to SPOC Ann Gelineau. He will also submit the report to the sub-committee.

Sub-Committee Chair Member Tony DiMartino told the committee about a CP10 that he saw. It said at the bottom of the notice mail this notice to the address at the top of the notice. There was no address at the top of the notice. He will forward a copy of this notice to SPOC Representative Jim Cesarano.

DFO Nancy Ferree asked SPOC Representative Jim Cesarano if he will keep the TAP Staff advised as teams become available. SPOC Representative Cesarano will encourage the DPTs to use the committee but he can't guarantee it because they may not be Wage & Investment DPTs.

New Business

Committee Member Tom Seuntjens wanted to know how can the committee self-manage itself. SPOC Representative Jim Cesarano stated expectations can be developed. Committee Member Seuntjens also asked to develop timetables. SPOC Representative Cesarano said he would work with DFO Nancy Ferree for expectation and timetables.

Committee Chair Skip Eshelman requested something from committee members for his report to the Joint Committee Meeting next week.

Committee Chair Skip Eshelman asked TAP Program Analyst Sallie Chavez to send him everything via snail mail as he can't open the attachments to the email.



Vice-Chair Eileen Shuman asked how issue committees will be handled next year with new members. Committee Member Tom Seuntjens stated they are not sure. Vacancies will be refilled. He is sure this committee will continue. This will be done at the meeting in November.

Committee Chair Skip Eshelman asked if any of the committee members had done any outreach via the radio. He stated he was asked to participate in a radio talk-show. One of the callers started talking about tax responsibility. He tried telling the caller that wasn't the purpose of the TAP but he kept at it. Committee Member Tom Seuntjens stated he shouldn't have gone into that alone. He should have asked the Taxpayer Advocate to accompany him. Committee Chair Eshelman said he did and she was not available. Committee Member Seuntjens said this should be discussed at his area meeting.

Meeting Close

Committee Chair Skip Eshelman asked for any other comments. There were none. He said the next meeting is scheduled for May 26th at 12:00 noon EDT.

Meeting was adjourned.



Wage & Investment Reduce Taxpayer Burden (Notices) Meeting Minutes

March 24, 2004
Noon-ET

Participants (Panel Members):

- Mary Balmer
- Phil Bryant
- Anthony DiMartino
- C. Morgan Edwards
- Charles (Skip) Eshelman
- Robin Gausebeck
- John Hollingsworth
- William Murphy
- David Robinson
- Thomas Seuntjens
- George Sullivan
- Jeana Warren
- Nancy Ferree - DFO

Not Present:

- Curtis Feese
- Eileen Shuman
- Virginia Symonds

Staff Members:

- Sallie Chavez (Recorder)

Guests

- James (Jim) A. Cesarano, Program Analyst, Wage & Investment, Single Point of Contact (SPOC)
- Ann Gelineau, Wage & Investment, Single Point of Contact (SPOC)

Welcome

Committee Chair Skip Eshelman welcomed everyone. He said Committee vice Chair Eileen Shuman would not be joining the conference call today because she is attending a family funeral

Program Analyst/Recorder Sallie Chavez took the roll call and quorum was met.

Review/Approve Minutes of February 26 & 27, 2004

The minutes were approved by consensus.

Old Business

Face-to-Face Meeting in Atlanta

Everyone said it was a good meeting. No one had any additional comments.



August Face-to-Face Meeting

TAP Program Analyst Sallie Chavez asked for suggestions on where the face-to-face meeting should be held. There were several suggestions. TAP Program Analyst Chavez suggested that since there were several members absent she would send out an email to the entire committee asking for the top three cities to have the meeting. The results will be analyzed and next meeting a city will be announced based on the selections by all the committee members.

Comments from SPOC Representative

SPOC Representative Jim Cesarano began by stating he had several items to get to the committee. He thinks he has gotten everything to TAP Analyst Sallie Chavez. This includes his NPIIT report, the newest CP2000, Usability Study on the CP2000, the CP2000 Test from the Nationwide Tax Forum last summer and the customer survey that Committee Member Robin Gausebeck requested. SPOC Ann Gelineau stated that this is only a draft. She does not think too much will change but the final should be ready in a week or two. SPOC Representative Cesarano said that Committee Member Eileen Shuman asked for a copy of the CP22A however it is not available electronically. He is trying to get a paper copy. If he does he will send it to TAP Analyst Chavez as well.

TAP Program Analyst Sallie Chavez said she has received all of this information and is in the process of having it sent out to the committee. They should have it by next week.

SPOC Representative Jim Cesarano said another item the committee requested was upcoming plans. This spring the Small Business/Self-Employed (SB/SE) Single Point of Contract (SPOC) along with the Wage and Investment (W & I) SPOC is chartering a Dynamic Project Team (DPT) to look at CP500 series notices (collection notices) that includes the CP501, CP503 and CP504. SPOC Ann Gelineau said this is still in the planning stages. Instead of breaking it up into program areas such as balance due versus current delinquencies versus installment agreements, they are looking at the very high impact notices, such as intent to levy or take law enforcement action, to group them together. There is no team leader yet. Until there is a team leader on board it's not a done deal. All the other notices will be part of the second effort and the goal is to have the same team members work on both efforts. This will be a huge undertaking combined volume of over 54 million notices. Once these notices have gone into production we will have 86% of the notice volume simplified. SB/SE is sponsoring this and they welcome the TAP to be stakeholders. The program owner is not comfortable having the TAP as team members. She is extremely disappointed with that.

Committee Member Mary Balmer asked who is on the team. SPOC Ann Gelineau said they haven't formed the entire team yet but they will have a Team Leader, a Document Design Expert (which will be a vendor) and what is called an archivist. Ann McCann will be the Document Design Expert and Jay Duffy will shadow her to learn what she does so that this can eventually be done in-house. Linda Lightner will be the Archivist. The Team Leader has not been named yet.

Committee Member Tom Seuntjens commented that as an issue committee working with the service to be part of the process rather than afterwards trying to look at items that have already been released or so far along before we get to look at them. Concerned about how this process can be improved if these teams don't allow us to be part of the team or review the process as it materializes. SPOC stated that Committee Member Tony DiMartino participated in the beginning effort of the CP71 project and she would like to know how he felt about that. He said he wrote a report on it and sent it to the chair and vice chair and should have sent it to her. He thought it was great. It was very effective. There was some criticism about the penalty and interest portion. Not one of the test individuals could understand it. It was very professionally done. He will send his report to SPOC Ann Gelineau.

SPOC Ann Gelineau stated the CP71 is being used as a model and she didn't own the process. She had to adhere to the vision so that the vendor would document the model as envisioned by the Notice Modernization Team. She only has control over any W & I teams. It is critical for her to hear from Committee Member Tony DiMartino because he participated in several phases of the team even



though he wasn't an official member of the team. He participated in the requirements phase where the team went through several conditions as anybody who is external for the team to use during development.

SPOC Representative Jim Cesarano said that SB/SE SPOC doesn't have a problem with the TAP scoring the before and after notice. He also he would welcome them as external stakeholders such as requirement meetings.

SPOC Ann Gelineau said there are several key milestone events during this process where the TAP can participate. These include the requirement phase, doing before and after scoring notices, observing usability testing and somewhere else possibly doing some review.

SPOC Ann Gelineau said that as soon as they get the model they will be asking TAP to be team members. She is concerned that the committee feels that they are being given busy work in doing the scoring of the notices. It is very easy for Jim Cesarano to capture the taxpayer's point of view. It is easy for a coworker to say it's only to say it's only his opinion. However when we get an opinion from an external stakeholder group it can't be ignored. It gives it more validation. Even though it may be tedious, she would be grateful.

SPOC Representative Jim Cesarano stated that what might be most useful is to have the TAP score the CP500 series. SPOC Ann Gelineau agreed that any of the CP500 series or any notice starting with LT or LP. At least 75% - 80% of the complaints received by the IRS come from the taxpayer about notices in the CP500 series notices and the LT and LP notices. These go out in the millions. The monthly installment agreement notice is not legislatively required but we send out 30 something million of them a year.

Committee Member Tony DiMartino said he saw the price for the installment agreement. Is that cost to send out a notice 47¢ for each one that goes out? SPOC Representative said it is a rough calculation and that is notices that are not sent certified cost about 47¢ to send out. The cost goes up when they are sent certified. There is a higher cost that might be \$3.00 to \$4.00. SPOC Ann Gelineau said that there are also notices that have to go to notice review and when you calculate in labor dollars added on additional costs. Committee Member DiMartino said that's a lot of money when you are sending out 30 million notices.

Committee Member Phil Bryant said that he was trying to get down to the labor costs involved. What does it actually cost to mail a notice out? There must be a threshold where at some point of saying if the individual owes \$3.50, are we losing money sending out this notice.

SPOC Representative Jim Cesarano stated that in the Notice Elimination Report that he sent out, one of the major recommendations was to have management information in place. There aren't any cost accounting figures on notice and letters. There is no legislative type of requirement for this.

Committee Member Phil Bryant stated that to change the threshold on sending low dollar notices would involve a legislative change. SPOC Ann Gelineau said that is not a legislative mandate. Actually the Commissioner of the IRS and the Secretary of the Treasury can make that a policy decision because we did a small dollar effort about four (4) years ago. There is a systemic imbedded tolerance of \$5.00. We have to send notice but we also tell them they don't need to make a payment. SB/SE is looking at this. SPOC Ann Gelineau will look for information on this and send it to TAP Program Analyst Sallie Chavez.

SPOC Representative Jim Cesarano said they are planning a Penalty and Interest Dynamic Project Team (DPT) in the spring. W & I is going to partner with SB/SE and the Office of Penalty and Interest. He is planning to do protocol testing to find out whether taxpayer want to receive the penalty and interest attachment, which is the whole explanation of the penalty and interest calculations attached



to the notice, if the penalty and interest is a small amount. He stated there is no specific dollar amount. We may be spending more to print it and send it out and the taxpayer may not be interested in receiving all those extra pages.

SPOC Ann Gelineau said that before we go to testing the first group of collection notices we would like the penalty and interest stabilized so it really needs to be done soon. SPOC Representative asked her if she had a timeframe. SPOC Ann Gelineau said that the CP71 team took a stab at revising the penalty and interest explanation and really did a good job. The goal is to do usability testing on that design so it can be handed off to the penalty and interest DPT so they don't have to reinvent the wheel. She's not sure when that DPT will take place. We would want to make the changes at the same time as doing the collection notices. They don't want to do this piecemeal.

SPOC Representative said he doesn't think he will be able to do protocol testing if the DPT is going to start in the next two (2) months because he can't get it through OMB in that timeframe. There is an opportunity there to pick up on that issue.

SPOC Ann Gelineau said she doesn't see any timeframe for this. It can be done at anytime because it is legislative so it has to go to Congress to say we've done taxpayer polling and this is what we found out.

SPOC Representative Jim Cesarano said the committee has taxpayer expertise and credibility that a lot of people don't have and people will listen to that on issues like this. The penalty and interest is a major issue that is attached to millions of notices.

SPOC Representative Jim Cesarano stated that the Notice Elimination Phase 2 NPIIT is scheduled to start this summer. There are no firm plans yet. He is planning to use the group the same way as on the first phase. He said the Standardization has been funded and the first part is going to come out this summer. The group is already working with Bonnie Babcock and started to develop a relationship with her.

SPOC Representative Jim Cesarano asked Committee Member Robin Gausebeck if she decided what notices she wanted to review. Robin said that it was discussed at the face-to-face that it was important for us to look at notices that were going to come up for review so we could flow seamlessly through this whole process. Going through the DAT is a long process and will require several teams of us to work together. She doesn't want to think that it's just busy work.

SPOC Representative Jim Cesarano said that what's coming up is the CP500 series and the penalties and interest attachment. SPOC Ann Gelineau said don't just limit it to the CP500 series because we have the LP and LT notices. One of June's major projects is to review all of W & I products and doing scoring and norming so we can use that to help prioritize the next group. The scores will be used to figure out what we should be doing. She doesn't want this to be busy work. It is value and the committee needs to recognize that. She wants to make it more palatable for the group.

Committee Member Tony DiMartino asked Committee Member Robin Gausebeck if the teams had been set up to score these notices. Committee Member Gausebeck said they were working on guidelines as to how to evaluate and what things to look for. She sent that out to her subcommittee. She has not heard back from any of her subcommittee members. She asked the TAP Program Analyst to send an email to every committee member and find out who would be willing to serve on these teams. She would like 3 or 4 people to work through the evaluation process as we were taught at the last meeting.

Committee Member Tom Seuntjens said he thought the subcommittee of Committee Members Robin Gausebeck, John Hollingsworth, Jeana Warren and Eileen Shuman would be reviewing the notices. Committee Member Gausebeck said the purpose of the subcommittee was to oversee the process but



the process of looking at the notices and going through the DAT was going to be everyone on the committee. She hopes everyone on the committee will volunteer to serve on a team. The subcommittee will manage to collect the notices to go out and collate the information and forward the response to SPOC Representative Jim Cesarano.

Committee Member Tom Seuntjens asked if we have something to review now in order to have people volunteering to review them. Committee Member Robin Gausebeck said SPOC Representative Jim Cesarano was talking about what notices do we want to focus our efforts on right now. The group needs to decide. Committee Member Seuntjens said it's too vague to be able to volunteer to be on a team. Do we need more explicit information before we know? Committee Member Gausebeck said we will have more when we get together and decide exactly what notices we're going to focus our efforts on. Anybody who volunteered to be on a team will get copies of notices and blank DAT forms. Then go through it, work with it yourself. Report back to the subcommittee. Tell the subcommittee if you have any problems.

Committee Member Tony DiMartino asked if we know what notices. SPOC Representative Jim Cesarano said the group stated they wanted to work on the notices that are actually going to be worked on in the near future and that would be the CP500 series, LT LP automated collection system notices and the penalty and interest attachment. He will let the committee know what's coming up when he finds out. There is also the prioritization list which is notices that have been prioritized that was in the DAT folder.

Committee Member Robin Gausebeck said we can start with those notices. SPOC Representative said there is a need for all of them but he would prefer they start with the CP500 series and penalties and interest attachment. Committee Member Gausebeck said she would like the subcommittee to get copies of these notices. SPOC Representative Cesarano said he will get together with Program Analyst Sallie Chavez to get that to the subcommittee. Committee Member Tom Seuntjens said he would like to have a sample before getting volunteers. Is there an immediate need for this to be done? SPOC Ann Gelineau said that on the CP500 series and the LT LP notices, the goal is to start the team working by April 19. Committee Member Seuntjens said that's not a few months. SPOC Gelineau said a decent draft will be tested in June.

Sub-Committee Report

Language Standardization

Committee Member Tom Seuntjens filled in for Subcommittee Chair Member Virginia Symonds. Subcommittee Chair Symonds sent out an email to Bonnie Babcock asking her to respond to about ten (10) items. Bonnie Babcock came back and said her team is working to meet the first set of deadlines and would be asking for the subcommittee to review it when it's ready.

DAT

Subcommittee Chair Member Robin Gausebeck stated that she thinks she has covered it in the previous portion of the meeting.

Referrals

Subcommittee Chair Member John Hollingsworth was no longer on the call. This will be held over until the next meeting.

NPIIT

There has been nothing done on this.

DPT

There is nothing on this yet.



Review of Action Items

TAP Program Analyst went through the Action Items from the previous meeting. The information SPOC Representative Jim Cesarano has sent is in the process of being mailed out. Committee Members should have it by next week.

Bonnie Babcock has not sent any information about the access database. This will be addressed when she gets the information to us.

The travel computations have been sent out to all committee members.

New Business

Committee Member George Sullivan does not see his name on the list of subcommittees. He knows he volunteered for one but can't remember which one. TAP Program Analyst Sallie Chavez will check on this.

Meeting Close

Committee Chair Skip Eshelman asked for any other comments. There were none. He said the next meeting is scheduled for April 28th.

Meeting was adjourned.

Action Items

TAP Program Analyst

- Send out email to members to get back choices for face-to-face meeting in August
- Access Database from Notice Standardization NPIIT
- Send Collection Notices to be scored
- Send Subcommittee List

SPOC Representatives

- Obtain CP 22 for Vice Chair Eileen Shuman

SPOC

- Obtain low dollar/tolerance information for Phil Bryant



February 27, 2004
1:00pm 5:00pm ET
Atlanta, Georgia

Participants (Panel Members):

- Phil Bryant
- C. Morgan Edwards
- Charles (Skip) Eshelman
- Robin Gausebeck
- John Hollingsworth
- William Murphy
- David Robinson
- Thomas Seuntjens
- Eileen Shuman
- George Sullivan
- Virginia Symonds
- Jeana Warren
- Nancy Ferree - DFO

Not Present:

- Mary Balmer
- Anthony DiMartino
- Curtis Feese

Staff Members:

- Sallie Chavez (Recorder)
- Nancy Ferree, TAP Manager
- Martha Curry, TAP Analyst, Washington

Guests/SPOC Representative:

- James (Jim) A. Cesarano, Program Analyst, Wage & Investment, Single Point of Contact

Welcome & Introduction

Committee Chair Skip Eshelman welcomed everyone back for the 2nd session of our meeting. He introduced National Office TAP Program Analyst Martha Curry. She stated she was there representing TAP Director Bernie Coston who was unable to attend the meeting.

DFO Nancy Ferree announced that the guest speaker for today's meeting was not able to attend. Committee Chair Skip Eshelman ask if the committee concluded all the business they had to do today, is it acceptable to end the meeting today? Contact DFO Nancy Ferree, TAP Program Analyst Sallie Chavez or National TAP Program Analyst Martha Curry to check on travel arrangements for those who want to leave tonight.

Comments from SPOC Representative

SPOC Representative Jim Cesarano stated he would provide the committee with the following information:



- DPT Schedule
- Survey Results
- CP71 Usability Survey
- CP2000 latest copy
- NPIIT Report (revised)

Committee Member Tom Seuntjens would like to have a copy of the notice process that was to be address during the meeting. SPOC Representative Jim Cesarano stated there is an Executive Summary that is available. He will obtain a copy and forward it to TAP Program Analyst Sallie Chavez to distribute to the committee.

After breaking into subcommittees, the meeting will be adjourned.

Vice Chair Eileen Shuman reviewed subcommittees.

Breakout Into Subcommittees

The committee broke out into subcommittees as they were formed in yesterdays meeting.

Meeting Close

Meeting was adjourned.

ACTION ITEMS

SPOC Representative

- DPT Schedule
- Survey Results
- CP71 Usability Survey
- CP2000 latest copy
- NPIIT Report (revised)

TAP Program Analyst

- Access Database from Notice Standardization NPIIT
- Travel Computations
- Mail out information from SPOC Representative

Committee

- SPOC Phase II (correspondex letters) Notice Elimination start at the end of summer (3 months or longer) revisit in 60 days



Wage & Investment Reduce Taxpayer Burden (Notices) Meeting Minutes

February 26, 2004
1:00pm 5:00pm ET
Atlanta, Georgia

Participants (Panel Members):

- Phil Bryant
- C. Morgan Edwards
- Charles (Skip) Eshelman
- Robin Gausebeck
- John Hollingsworth
- William Murphy
- David Robinson
- Thomas Seuntjens
- Eileen Shuman
- George Sullivan
- Virginia Symonds
- Jeana Warren
- Nancy Ferree - DFO

Not Present:

- Mary Balmer
- Anthony DiMartino
- Curtis Feese

Staff Members:

- Sallie Chavez (Recorder)
- Nancy Ferree, TAP Manager

Guests/SPOC Representative:

- James (Jim) A. Cesarano, Program Analyst, Wage & Investment, Single Point of Contact
- Bonnie Babcock, Program Analyst, Notice Support Group

Welcome and Announcements/Roll Call

Committee Chair Skip Eshelman welcomed everyone to the second half of today since the first half of the day was a training session.

Program Analyst/Recorder Sallie Chavez took the roll call and quorum is met.

Comments

Committee Chair Skip Eshelman stated that the exercise done during the first half of the day was administrative not functional. Committee Member Phil Bryant stated it was worthwhile. He doesn't think the committee should spend a lot of time on it. He suggests a subcommittee. Committee Member John Hollingsworth said the committee should grade the notices after they are rewritten. He recognized notices needed to be graded. Notices should be clear and concise. Committee Chair Skip Eshelman asked does the committee only review after the notices have been rewritten? SPOC



Representative Jim Cesarano said he thinks the group would like to be more involved in the redesign of the notices. This requires going through the Dynamic Process Team (DPT). To rewrite a notice any other way would involve going through the Commission of the Operating Division. SPOC Representative Cesarano does not want the committee to rewrite notices and not see anything for four (4) years until a DPT is set up.

Committee Member Jeana Warren said the committee needed to provide input into what is being worked. Committee Chair Skip Eshelman commented that the group could be helpful in combating resistance. Committee Member Tom Seuntjens said that some committee members don't want to analyze notices nor do they want to fight bureaucracy to change the system.

Committee Member George Sullivan asked how many notices are being worked on now? SPOC Representative Jim Cesarano said the plan was to have 20 DPTs for FY 2004. Because of budget problems it is now 9 DPTs. The plan is to have 20 DPTs for 2005.

SPOC Representative Jim Cesarano said that he would like the committee to look at the overall picture. It is to evaluate the procedure to develop a standard for what notices should look like. This is only one piece. What is needed is to develop an on going process. The SPOC wants to get the committee involved directly in the DPTs. Need to see what notices need to be worked on first.

Committee Member Morgan Edwards agrees with Committee Member Seuntjens. He sees that there are two roles for the committee. The system needs to be evaluated as to how notices are changed. The process is too long and cumbersome. Committee Member Dick Murphy is convinced that there are barriers. He would like to know if this process would help to speed up the process? It's a mega approach.

SPOC Representative Jim Cesarano said if the committee wants to go in that directions he will need to see what they can do. If the committee wants to get involved in policy decision-making they need to define their scope. The committee should look at the notarization reports. Committee Member Morgan Edwards said the problem needed to be highlighted. Need notices going out to taxpayers that they can understand.

Committee Member Jeana Warren said that the committee may need to rethink what they are doing. Area committees are to look at grass root issues while issue committee already had issues from the operating divisions. The issue committee is a sounding board for the IRS. Committee Member Tom Seuntjens stated that the committee needed to better define what is worked on. He thinks it can be a two way street.

Review/Approve Minutes of January 28, 2004

The minutes are approved by consensus.

Notice Standardization

Bonnie Babcock is an Analyst with the Notice Support Group. The Notice Support Group supports all the SPOCs and helps set up Dynamic Project Teams (DPT) and Notice Process Improvement Initiative Teams (NPIIT). She is currently leading a NPIIT on notice standardization. The team wants the notices to be recognizable. The language team wants to determine what has to be on the notice. Another thing that need to be done is to determine what has to be in the notice such as the layout.

They are in the process of preparing a style guide for what has to be in notice. The goal is to write in plain language. They want to have a generic style for all notices.

Committee Member Tom Seuntjens asked if the IRS would universally use it? Bonnie Babcock stated that the team is waiting to get a buy in from all the organizations. She provided a copy of the NPIIT Charter.



DFO Nancy Ferree asked if there were any other external stakeholder. Bonnie Babcock said not yet but that they had been identified.

Bonnie Babcock went over the charter with the committee. She stated some of the meetings would be face-to-face but they were going to be working mostly by conference calls. They are working to capture all notices including Small Business Self Employed (SBSE). The style guide will probably be a work in progress.

They have a timetable for working on this process. It is moving quickly. Deadlines are coming up in March and April. She's not sure that they will be met. The outline of the style guide should be out this month.

Notice Support Group has only been in existence for about a year.

Committee Member Robin Gausebeck says the group has clear-cut ideas of what works and what doesn't work, graphics and the way things are explained. Committee Member Dick Murphy asked what the group could do to help. Since she did not know what the group does she didn't really know. She has a better idea now than she did before.

Committee Member Tom Seuntjens asked what is the time commitment and what is required? She said they have a database (an access database) for this project. She will provide copies of the database to interested committee members through TAP Program Analyst Sallie Chavez.

Subcommittee Selection

Committee Vice-Chair Eileen Shuman led a discussion about setting up subcommittees. The subcommittees are set up as follows:

Language Standardization (working with Bonnie Babcock's team)

- Virginia Symonds (lead)
- Morgan Edwards
- Dick Murphy
- Skip Eshelman
- Tom Seuntjens

Document Assessment Tool (DAT) (working with Jim Cesarano)

- Robin Gausebeck (lead)
- John Hollingsworth
- Jeana Warren
- Eileen Shuman

This committee will report information to the Language Standardization coordinator (Bonnie Babcock) for inclusion into their database.

Referrals

- John Hollingsworth (lead)
- Tony DiMartino
- Eileen Shuman
- David Robinson



- Virginia Symonds

This committee will review referrals that come to the committee from Area Committee's or directly from taxpayers.

NPIIT Report (Protocol Testing)

- Phil Bryant (lead)
- Tony DiMartino
- Mary Balmer

SPOC Phase II (correspondex letters) Notice Elimination start at the end of summer (3 months or longer)

Action Item will revisit in 60 days

DPT

CP71 blueprint (procedure guide) due out soon as to how DPTs will run ♦ Program Owner wants TAP as team member.

Committee Member Tom Seuntjens wants to know where the committee will be most effective on this project. SPOC Representative stated that TAP may never be able to have committee member as full time member because of disclosure but they can at least be represented as a stakeholder.

- Tony DiMartino (lead)
- Virginia Symonds
- Tom Seuntjens
- John Hollingsworth

Comments from SPOC Representative

SPOC Representative Jim Cesarano stated that the most important issue being worked right now is language standardization. The idea is to reduce the taxpayer's burden. They are looking to see how taxpayers feel about the penalty and interest portion of the notices. They want to look at what has a positive impact on taxpayers.

SPOC Representative Jim Cesarano stated he would talk to the Program Owner about future plans for the committee.

SPOC Representative Jim Cesarano said that the DRAFT Report on his NPIIT has been revised. He will email a copy of it to TAP Program Analyst Sallie Chavez for her to mail out to committee members. Some of the issues that were discussed in the report are:

- Recommendation to pick up demand notices for more than one year.
- Installment Agreement Form stuffed in with other notices may not be effective. Form 9465 is included with notices where there is a balance due. In 2003, 19 million of these forms were stuffed in notices. Only 2 million installment agreements were established of which only 250,000 could have come from these stuffers.

Committee Member Phil Bryant asked if there was any research on the cost of this. SPOC Representative Jim Cesarano stated it was approximately \$.47 per notice. Committee Member Bryant asked if GAO had done any studies on this. SPOC Representative Cesarano stated that notices have not been focused on in that manner.



Committee Vice-Chair Eileen Shuman stated that the DAT subcommittee was composed of only four (4) people. She wondered if that was enough to work on this issue. SPOC Representative Jim Cesarano stated that everyone should be part of the DAT. The subcommittee should write up the report. He is not comfortable with only four (4) people scoring the notices. The committee can talk more about this later.

New Business

Committee Chair Skip Eshelman stated that at the previous Joint Committee Meeting the TAP Director advised the chairs that there would be enough money in the budget to have seven (7) additional meetings. The chairs agreed that some issue committees wanted another meeting and some area committees wanted another meeting. The Notices Committee was permitted to have another meeting. SPOC Representative stated that he did not have anything right now but he will have something by September. He may have results from other project by then.

There was discussion about the date for the 2nd meeting. It was decided on August 13 & 14. The location was discussed. TAP Analyst Sallie Chavez provided computations on travel costs for several locations. Several more locations were discussed (Jackson, MS; Boston, MA; Las Vegas, NV; Pittsburgh, PA; Charlotte, NC). Computations will be prepared for these cities by TAP Analyst Sallie Chavez and forwarded to committee members for their consideration.

Meeting Close

Committee Chair Skip Eshelman advised everyone that the committee (as a whole) would meet back at this meeting room tomorrow at 8:00am to continue the training from SPOC Representative Jim Cesarano.

Meeting was adjourned.



Wage & Investment Reduce Taxpayer Burden (Notices) Meeting Minutes

January 28, 2004
Noon-ET

Participants (Panel Members):

- Mary Balmer
- Anthony DiMartino
- Charles (Skip) Eshelman
- Robin Gausebeck
- John Hollingsworth
- William Murphy
- Thomas Seuntjens
- Eileen Shuman
- Virginia Symonds
- Jeana Warren
- Sandy McQuin - Acting DFO

Staff Members:

- Sallie Chavez (Recorder)

Not Present:

- Phil Bryant
- C. Morgan Edwards
- Curtis Feese
- David Robinson
- George Sullivan

Guests/SPOC Representative:

- James (Jim) A. Cesarano, Program Analyst, Wage & Investment, Single Point of Contact
- Amelia Dalton, Notice Elimination, Notice Process Improvement Initiative Team (NPIIT) Member
- Linda Lightner, Notice Elimination, Notice Process Improvement Initiative Team (NPIIT) Member
- Tammy Mitchell, Notice Standardization, Notice Process Improvement Initiative Team (NPIIT) Member
- Jim Gunter, Notice Standardization, Notice Process Improvement Initiative Team (NPIIT) Member

Welcome and Announcements/Roll Call

Acting Designated Federal Official (DFO) Sandy McQuin announced the passing of Designated Federal Official (DFO) Nancy Ferree's son. She asked that Committee Member and TAP Chair Tom Seuntjens forward a message to all TAP Members. He will do this and send it to Management Assistant Patti Robb to forward to all members.

Committee Chair Skip Eshelman asked that the committee's condolences be sent to Nancy and her family.



Committee Chair Skip Eshelman welcomed everyone.

Program Analyst/Recorder Sallie Chavez took the roll call and quorum was met.

Review/Approve Minutes of December 17, 2003

The minutes were approved by consensus.

Old Business

Face-to-Face Meeting in Atlanta

Vice-Chair Eileen Shuman went over the DRAFT Agenda for the Face-to-Face meeting. TAP Program Analyst Sallie Chavez is in Washington, DC for meetings and was unable to get the DRAFT Agenda to everyone. It will be forwarded as soon as she gets back into the office.

NPIIT Notice Elimination Meeting Report

Committee Chair Skip Eshelman attended part of the morning session of this conference call. He said that SPOC Representative Jim Cesarano has his hands full. It appears there are many obstacles in obtaining the goals of this team. SPOC Representative Jim Cesarano stated that during the call there was spirited discussions.

Comments from SPOC Representative

SPOC Representative Jim Cesarano stated that the DRAFT Report from his Notice Elimination NPIIT was sent to all members of the Notice Committee. He discussed a little about the report and what was going to happen now. He said that this type of information is not seen by many internal organizations in the Internal Revenue Service.

SPOC Representative Cesarano said that the team ran into a lot of concerns. The service currently uses CP numbers. The team would like to change this to a more user-friendly system.

Vice-Chair Eileen Shuman asked if a manager worked over more than one area. SPOC Representative Cesarano stated that there was a reorganization process. In this process the Single Point of Contact (SPOC) would answer to the Commissioner on notices. Employees are used to the old system. Different organizations want different changes. They have been getting some very good comments. It's a very large undertaking and they are not even close to reviewing the notices to be rewritten.

Committee Member John Hollingsworth stated that he was a new member of the committee and would just like some clarification. The committee deals with the language in the notices. Is the committee now expanding to the process? SPOC Representative Cesarano stated that part of Notice Simplification is to rewrite. The NPIIT structure and process is to discuss the merging of notices.

Committee Member Tony DiMartino said that there was a new issue from Area 2, which consists of an overlapping of timing. Committee Member John Hollingsworth wanted to know is this expanded or just the process? SPOC Representative Cesarano stated that the committee could work deeper with notices. He said the committee could work legal, organizational and program issues. He said it's not just a matter of rewriting notices. It's much more complicated. The idea is to improve the structure.

Committee Member Dick Murphy stated that nothing is as easy as it looks. SPOC Representative Cesarano stated it is very complicated. Committee Member Murphy wanted to know if committee members should bring a copy of the report to the face-to-face meeting in Atlanta. SPOC Representative Cesarano stated that he is going to be teaching the Data Assessment Tool and that the committee might want to talk about the report.



Vice-Chair Eileen Shuman asked SPOC Representative Cesarano to introduce his quests. He introduced Amelia Dalton and Linda Lightner who were a part of his NPIIT.

Vice-Chair Shuman asked SPOC Representative Cesarano to talk about the face-to-face meeting. SPOC Representative Cesarano said he has been busy with his NPIIT and hasn't had time to work on the face-to-face but that next week he will start to put things together. He will be sending out the training information to TAP Program Analyst Sallie Chavez who will make sure it gets to the face-to-face meeting in Atlanta. He said the group should enjoy the training.

Vice-Chair Shuman asked if there would be any homework things the committee would need to do before the meeting. SPOC Representative Cesarano stated he did not think so. He will send everything to TAP Program Analyst Chavez to get out.

Sub-Committee Report

Sub-Committee Chair Hollingsworth said that the sub-committee would review and present at the next meeting in Atlanta.

New Business

Committee Member Tony DiMartino stated that Contact #2590 is very similar to Contact #1727. TAP Program Analyst Sallie Chavez is not in the office today. She will check and see if they have the same merits.

TAP Program Analyst Sallie Chavez stated that everyone (except 1) has contacted the TAP office to make their travel arrangements. If you have not received your flight information, please contact the office as soon as possible. Vice-Chair Eileen Shuman stated she did not receive her flight information. TAP Program Analyst Chavez will forward as soon as she gets back to the office.

TAP Program Analyst Chavez stated that the hotel was asking for a rooming list and that as soon as everyone was contacted the rooming list would be send and the hotel would send back confirmation numbers. As soon as the confirmation numbers are received they will be sent to committee members.

Meeting Close

Committee Chair Skip Eshelman asked for any other comments. There were none. He said he would see everyone in Atlanta next month.

Meeting was adjourned.