



**2013 Meeting Minutes  
Notices and Correspondence Project Committee**

- November 13, 2013
  - September 11, 2013
  - August 14, 2013
  - July 10, 2013
  - June 12, 2013
  - May 8, 2013
  - April 10, 2013
  - March 13, 2013
  - February 13, 2013
  - January 9, 2013
  - December 3, 2012
- 

**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
November 13, 2013**

**Designated Federal Officer**

- Susan Jimerson, Designated Federal Officer

**Attendance**

- Doug Christopher
- Annie Fishman
- David Hayes
- Zaf Khan
- Gilberte Mayo
- Susan "Sue" Patton
- Clarke Powers
- PK Purkayastha
- Lee Veal
- Tom Ralph

**Members Absent**

- Russell Pinilis

**Staff**

- Sheila Andrews, TAP Director
- Tim Shepard, TAP Analyst
- Annie Gold, TAP Secretary/Note taker
- Pete Reilley, Headquarter Designee
- Deborah Mormon-Townsend, TAP Liaison
- Liana Pino, Management and Program Analyst

**Guest**

- Paulette Holder

**Opening/Welcome**

Susan Jimerson officially opened the meeting and welcomed everyone to the call.

**Roll Call**

Annie Gold took roll call and quorum was met.

**Public Input**

None

**Review and Approval of August and September Meeting Minutes**

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

**Program Owner (PO) Report**

Pete said he did not have anything to report. He did receive the committee's recommendations and is working on responses.

**Chair Report/General Discussion**

Annie encouraged everyone to take advantage of the opportunity to represent the committee as Chair or Vice-Chair for the upcoming year. Each member has the ability to be a great candidate and would do a great job.

**Subcommittee Reports**

Discussion for feedback was held on ID Thief letters and Referrals before moving forward. Sheila added TAP staff and members are highly qualified for input. Tim added the draft referral submission was completed thanks to Clarke, Gilberte and Annie. Part of what happened is the letters were received the day before the Government Shutdown. It left us with a quick turn-around time. Kudos goes to all who participated in getting this done.

**Subcommittee B:** Reviewed issue 26843 and Doug added the subcommittee looked at this issue and decided there was no further action needed. PK concurred with the decision.

**Decision:** The full committee, by consensus, decided to drop the issue.

**474C - Letter Referral** - Subcommittee A, worked this issue and submitted their recommendation. Tim expressed a job well done.

**Action item:** Remove penalty and interest on number five (5). The question was asked if it was required. Annie stated according to the IRC Section Code 6651 we can provide a link showing. Pete said the comments have been received from the Advocates office on this. PK added the committee's drive has been to focus on the letter and to the point. We are happy to have it there but put it as a backup document not in the main letter. Make the letter clear and distinct as possible. Tim suggested just asking to have it removed will not cut it. Maybe as an attachment it will work. Provide with closure as a modification to line 5.

**Decision:** The full committee, by consensus, decided to approve this issue with modification to line 5.

Action item: Send to Attorney Advisor.

**Issue #26671 – Notices – Conflicting Amounts/Unclear** - Subcommittee A looked at the conflicting amounts and their decision is to drop this issue.

**Decision:** The full committee, by consensus, decided to drop the issue.

**Subcommittee B:** Doug stated everyone should have a copy of CP2000 Referral and have read it. It was summarized as not being a good way to contact Taxpayers. There is another notice, CP2501 that could be sent out as the first contact. The CP2000 could be used as a follow-up to the Taxpayers who do not respond to CP2501. The suggestion was made to use this method for everyone whether the amount was two dollars or two thousand. Tim cautioned the need to be careful when asking to send out the CP2501 to everyone. There will be push back from IRS. PK initiated a discussion on whether or not to address the unfairness and/or discrepancy. Tim suggested leaving it as it is.

Action Item: Tim will draft a revision on the Empirical Evidence issue to take out the word Empirical and replace with evidence.

Bradley Birch is the SME on this issue. Tim will also add the SME's name and a couple of points from Deborah. This will make the Referral ready for approval or disapproval.

**Decision:** The full committee, by consensus, decided to approve with modifications and forward to Attorney Advisor.

**Subcommittee B:** Zaf stated the wording on Letter 673C was confusing. Doug prepared the write up with input from the committee. David asked if there was an opportunity to say you filed another form, for instance, if the Taxpayer is dealing with taxes payable or not payable on Form 1040 and added another form such as K1. The committee agreed to modify the first sentence or add a fourth proposal. Annie and Tim will confer and prepare. David will look at it and send forward.

**Decision:** The full committee, by consensus, decided to approve with stipulated changes.

**Subcommittee C:** Tom stated the Subcommittee reviewed Issue #27461 - Notice Improvement – CP3219A and decided there was no need to proceed.

**Decision:** The full committee, by consensus, decided to drop the issue.

Tom added there was no need for a referral on 707C. The issue was recommended to be dropped.

**Decision:** The full committee, by consensus, decided to drop the issue.

Annie added encouraging words to Committee members to step up and participate as a Chair. She gave overview of her duties and how working with everyone has been a very nice experience. As the Chair you would get to sit on the Joint Committee and look at all the issues that have been elevated. You would also screen a lot of the issues coming through the Toll Free line. As Vice-Chair, Clark added you would get to sit in on the Outreach program and motivate participation.

### **Outreach Events and Report**

Our top three individuals are David, Tom, and Lee. Their efforts in contacts, public speaking, meetings and letting Taxpayers know that TAP is out there has been outstanding. We appreciate all of your efforts. Tim included Clarke as well.

### **Office Report – Susan Jimerson**

Susan expressed thank you to everyone for all your efforts and looking forward to feedback from the IRS on your Referrals. The election has been completed for our next Chair and Vice-Chair who is from Texas. We are in the process of finalizing the dates for new member orientation. We are anticipating December 11, 2013, to have the package signed off by the National Taxpayer Advocate. There are no final dates for the Face to Face Meeting. It should be around February or March 4<sup>th</sup> due to the Filing season being pushed back. This also gives some members who participate in the VITA a chance to participate. The new member Face to Face will be held virtually. We will be soliciting for your



choice of involvement for the upcoming TAP year with responses due by December. Dates and times for the new TAP year will be posted. A special thank you goes to our retiring members Fishman and PK for all of your work and passion advocating for Taxpayers. Thank you to Annie for all your work on the Notice Committee and speaking with you all year. Thank you all very much.

Sheila expressed her gratitude to everyone.

**Closing**

Susan officially closed the meeting.



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
September 11, 2013**

**Designated Federal Officer**

- Jimerson, Susan      Seattle, WA    Designated Federal Officer

## Committee Members Present

- |                        |                |        |
|------------------------|----------------|--------|
| • Khan, Zafrulla (Zaf) | Louisville, KY | Member |
| • Hayes, David         | Mt. Juliet, TN | Member |
| • Powers, Clarke       | Warrenton, OR  | Member |
| • Purkayastha, PK      | Saline, MI     | Member |
| • Veal, Angela (Lee)   | Byron, GA      | Member |

### Committee Members Absent

- |                                       |                |        |
|---------------------------------------|----------------|--------|
| • Fishman, Annie (excused)            | Rockwall, TX   | Chair  |
| • Christopher, William (Doug) excused | Winchester, KY | Member |
| • Pinilis, Russell                    | Montclair, NJ  | Member |
| • Mayo, Gilberte (excused)            | Lincoln, ME    | Member |
| • Ralph, Thomas (Tom)                 | Webster, MA    | Member |
| • Patton, Susan (Sue)                 | Lucinda, PA    | Member |

## TAP Staff

- Shepard, Timothy                      Seattle, WA                      Program Analyst

### Program Owner/SME

- |   |                          |                |                  |
|---|--------------------------|----------------|------------------|
| • | Reilly, Pete             | Washington, DC | Program Manager  |
| • | Mormon-Townsend, Deborah | Atlanta, GA    | Program Analyst  |
| • | Thomas, Duane            | Ogden, UT      | Sup. Tax Analyst |
| • | Tina Juncewicz           | Ogden, UT      | Tax Analyst      |

**Guest**

None



### **Opening/Welcome**

Susan Jimerson officially opened the meeting and welcomed everyone to the call.

### **Roll Call**

Timothy Shepard took roll call. A quorum was not met.

### **Public Input**

None

### **Review and Approve July Meeting Minutes**

The committee did not review the minutes due to a lack of quorum.

### **Program Owner (PO) Report**

Pete Reilly had nothing to report.

### **Chair Report/General Discussion**

Clarke Powers explained he is filling in for Annie Fishman. Powers discussed the Joint Committee (JC) FTF meeting in August.

- The JC looked at the bucket list to determine cases for committees to work next year
- Discussed Training planned for the Regional meeting. TAP paid attention to the Survey results and he is encouraged about the planned training

Jimerson said regional meetings will be the week of December 9, 2013, but who is assigned to which half of the week has not been determined.

### **Subcommittee Reports**

Subcommittee A: Reviewed issue 26671 and decided to recommend dropping this issue. The letter in question is very clear concerning penalties and interest.

The draft 474C letter referral was posted to TAPSpace. Powers encouraged members to review it on TAPSpace and enter any comments on the referral.

**Action Item:** Tim will also email a copy of the referral to the committee.

Subcommittee B: PK Purkayastha discussed the CP2000 referral William Christopher is working on. Shepard arranged a meeting with a SME. We learned that it is the high dollar assessment accounts get the "soft notice," instead of the lower dollars ones as expected. We are looking at having the CP2501 being the first notice as it is softer than the CP2000. We have data on CP2000 but not CP2501. Need more data.



Shepard invited all committee members to join the next subcom B meeting on September 27, 2013 about CP2000 with the SME. Deb'orah Mormon-Townsend requested that Shepard also send a "bio" for each member coming to the meeting.

**Action Item:** Shepard will send background information so the SME will understand the audience.

Subcommittee C: Shepard gave a recap of the work of subcommittee C (subcom C members were not on the call.) They looked at letter 707C, and did not see the need to suggest any changes. Jimerson asked Mormon-Townsend if there was a specific reason this letter was selected for the TAP. Duane Thomas said he was looking for a high volume letter with a different subject matter from previous ones reviewed by the committee.

They also reviewed issue #27461 regarding a Notice of Deficiency 3219A. Shepard explained the subcommittee asked him to contact the submitter. The taxpayer responded by saying this notice was the first one he received. The subcommittee will continue its review of this issue.

### **Screening Committee Report**

Most issues were reviewed by the JC and assigned to be worked as part of next year's committee. This left three issues. 24517 we moved to subcom B as a CP2000 issue. 26843 we were going to drop, but did not because a member thought it was a CP2000 issue. But it is not related to CP2000 so we recommend dropping. The last one regarded an individual had submitted a return, made an error and filed a 1040X. The IRS during this process started sending notices before the 1040X was processed. We asked for more information.

We discussed providing feedback and drafted two types of letters. One for recent issues saying we have referred them to the JC for consideration next year. The other one was for a 2011 case, so we asked if there were any updates.

Susan Patton was going to discuss an issue she submitted, but she is not on the call.

### **Outreach Events and Report**

Clarke thanked everyone for using the new report format. Important thing is you are sending in your outreach.

Shepard said the Outreach report for August is posted to TAPSpace, and Angela Veal had the most outreach with four events.

### **Office Report – Susan Jimerson**

Jimerson thanked everyone for submitting their outreach report. We are in the final stages of completing the investigations for new members. We have sent out request for the annual tax check waiver. Please complete, and sign (by both parties if filed





jointly). There are a couple people that have not submitted their waiver; I can talk to you (Clarke) offline.

All of the project committee proposals have been submitted and will go out to W & I and SBSE for consideration soon. We are working on the annual regional meeting. A new subcommittee is working on new member orientation.

### **Recap of Action Items**

Shepard said that David Hayes had an interesting outreach event. Hayes discussed his presentation and outreach at the event with the congressional delegation.

Shepard stated the following were the action items from the call:

- Shepard will send an invite for the SubCom B September 27, 2013 meeting.

Clarke asked for Shepard and Hayes to stay on the line after the call.

### **Closing**

Jimerson officially closed the meeting.



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
August 14, 2013**

**Designated Federal Officer**

- Jimerson, Susan                      Seattle, WA   Designated Federal Officer

## Committee Members Present

- |   |                             |                |        |
|---|-----------------------------|----------------|--------|
| • | Christopher, William (Doug) | Winchester, KY | Member |
| • | Fishman, Annie              | Rockwall, TX   | Chair  |
| • | Khan, Zafrulla (Zaf)        | Louisville, KY | Member |
| • | Mayo, Gilberte              | Lincoln, ME    | Member |
| • | Pinillis, Russel            | Montclair, NJ  | Member |
| • | Purkayastha, PK             | Saline, MI     | Member |
| • | Ralph, Thomas (Tom)         | Webster, MA    | Member |
| • | Veal, Angela (Lee)          | Byron, GA      | Member |

### Committee Members Absent

- |   |                             |                |        |
|---|-----------------------------|----------------|--------|
| • | Hayes, David (absent)       | Mt. Juliet, TN | Member |
| • | Patton, Susan (Sue) excused | Lucinda, PA    | Member |
| • | Powers, Clarke excused      | Warrenton, OR  | Member |

## TAP Staff

- Shepard, Timothy                      Seattle, WA                      Program Analyst
- Maine, Kymberly                      Seattle, WA                      Note Taker

**Program Owner/SME**

- |                            |                |                 |
|----------------------------|----------------|-----------------|
| • Reilly, Pete             | Washington, DC | Program Manager |
| • Mormon-Townsend, Deborah | Atlanta, GA    | Program Analyst |
| • Thomas, Duane            | Ogden, UT      | Tax Analyst     |

**Guest**

- None



### **Opening/Welcome**

Susan Jimerson officially opened the meeting and welcomed everyone to the call.

### **Roll Call**

Kymberly Maine took roll call and quorum was met.

### **Public Input**

None

### **Review and Approve July Meeting Minutes**

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

### **Program Owner (PO) Report**

Pete Reilly said he didn't have anything specifically to report, but his group had recently sent over three more products for the group to review and provide feedback. Reilly said they had sent over Letters 474, 673 and 707.

### **Chair Report/General Discussion**

Annie Fishman reported the Joint Committee Face to Face went really well and included all the project committee chairs excluding Rich Bilancia, who was out due to illness.

Fishman mentioned they were able to meet Sheila Andrews, TAP Director and talk with the newly appointed IRS Commissioner.

Fishman said outreach reporting was a big part of the meeting, because the numbers for the TAP as a whole needed to increase and the hope was with the simpler reporting form they would begin to increase.

Fishman said elections for the 2014 TAP Chair and TAP Vice Chair would be happening soon and for returning members to seriously think about submitting their names for the opportunity to chair either a project committee or a TAP leadership role.

Fishman mentioned that even though everyone wanted to have a full member committee face to face meeting that regional meetings appear to be the way of the land right now. TAP is still waiting on budget approval to begin the planning process.

Fishman also reminded everyone to review the TAP By-Laws that were sent around via email to approve or disapprove the By-Laws. She mentioned there



was a lot of work that went into the By-Laws and she appreciated anyone who had helped in the process.

Fishman assigned the following letters to the three subcommittees with a follow up by next month's meeting:

- Letter 474 to subcommittee A
- Letter 673 to subcommittee B
- Letter 707 to subcommittee C

### **Subcommittee Reports**

Subcommittee A – Fishman said the subcommittee had completed all of their referrals, which had been elevated and were ready for a new project.

Subcommittee B – Doug said the subcommittee had a teleconference regarding the CP-2000 and he drafted a referral that was sent to the subcommittee members for review. He said they are suggesting having the letter CP-2501 prior to the CP-2000. He said they hoped to have a phone conference with a SME soon.

Zaf Khan agreed to review Letter 673 with help from the subcommittee.

Khan also mentioned with the subcommittee working on their current issue, he was not sure if the group would be able to tackle a new letter.

Subcommittee C – Thomas Ralph reported the subcommittee had decided not to pursue Issue 21527 due to it being addressed previously by the TAP and it affecting a small percentage of taxpayers. Ralph said the group was ready for some work. Decision – The full committee agreed to drop 21527.

### **Screening Committee Report**

Shepard said the screening committee reviewed and suggested the following recommendations on:

Issue 26651– Other Identity Theft-Dependents SSN – taxpayers SSN was used as a dependent on a tax return and now has to wait to receive their tax refund every year. The subcommittee recommended dropping the issue, due to the fact that the NTA and the IRS are addressing this issue.

Decision – the full committee, by consensus, decided to drop the issue.

Issue 26671 – Notices – Conflicting Amounts/Unclear – taxpayer receives documentation regarding their payment plan with the IRS that is confusing due to there being different amounts listed than what the taxpayer was aware of. The subcommittee recommended working issue.

Decision – the full committee, by consensus, decided to send this to subcommittee A for further research and discussion.

Issue 26680 – Notices – IRS to send New Notice after Filing Season – submitter suggests having the IRS hold off on sending taxpayers letters in springtime prior to the end of tax season, providing information on new issues affecting taxpayers. The subcommittee recommended dropping this issue; the suggestion is not practical, for example delaying notices may increase penalties and interest. Decision – the full committee, by consensus, decided to drop this issue.

Issue 26682 – Unnecessary letters – submitter suggests IRS should stop generating unnecessary threatening letters to taxpayers after they have made their payment. The subcommittee recommended placing this issue in the parking lot.

Decision – the full committee, by consensus, decided to place this issue in the parking lot.

Issue 26684 – Notices – Don't Send Zero Balance Notice – submitter suggests IRS should not send out notices with a zero balance and not provide some kind of explanation of why the taxpayer is receiving the notice. The subcommittee recommended dropping the issue.

Decision – the full committee, by consensus, decided to drop the issue because zero balances are necessary sometimes and the IRS is bound to send out notices no matter what the amount is listed.

Issue 26726 – Return Processing – Option to do it by Phone – submitter would like the IRS to allow taxpayers to call a phone number to file tax return, pay tax or get their tax refund. The subcommittee recommended dropping this issue.

Decision – the full committee, by consensus, decided to drop this issue.

Issue 26827 – Conflicting Mailing of Notices – submitter received two different letters stating two different amounts that they owed and recommended the IRS stop wasting money by sending two letters that say different things. The subcommittee recommended dropping this issue.

Decision – the full committee, by consensus, decided to drop the issue due to there not being enough information from the submitter for the committee to fully understand the problem.

Issue 26843 – Correspondence Exam Errors on SNOD – taxpayer had received a Notice of Deficiency which stated they owed a large sum of money that had erroneously been added to their tax file. The subcommittee decided to drop the issue.

Decision – the full committee agreed to give this issue to subcommittee B

Issue 26846 – Notices – More Detail Needed on Final Determination – submitter would like IRS to add more details on the responses when issuing final determination/action on issues to the taxpayers. The subcommittee recommended dropping the issue.

Decision – the full committee, by consensus, decided to drop the issue.

Issue 26995 – Notices – CP-2000 Income Not Reported Not Taxpayers – submitter's client had received a CP-2000 with income on it that was not the taxpayers. The subcommittee recommended giving this issue to subcommittee B since they were working on CP-2000's.

Decision – the full committee, by consensus, decided to send this to subcommittee B for further discussion.

Issue 27060 – Clarify Notice – No explanation for amount due on 1040X – this issue was submitted by TAP member, Sue Patton and involves a notice received by a client who had received a letter after filing an amended tax return that they still owed the same amount they had amended their return for. No explanation just an amount due. The subcommittee recommended dropping the issue.

Decision – the full committee, by consensus, decided to place this issue in the parking lot till next month in order to allow Sue a chance to explain it further.

Issue 27100 – Returns Processing – Change Forms for International Filers – submitter requests the IRS to change their methods for international taxpayers to file their tax returns. The subcommittee recommended dropping this issue.

Decision – the full committee, by consensus, decided to drop the issue due to it being legislative in nature.

Issue 27461 – Notice Improvement – CP3219A – submitter suggests the IRS to review the notice for better clarity being sent to the taxpayer. The subcommittee recommended working the issue.

Decision – the full committee, by consensus, decided to give this issue to Subcommittee C for further discussion.

### **Outreach Events and Report**

Shepard expressed his appreciation for everyone who had turned in their reports this month and encouraged those who had not to submit them.

### **Office Report – Susan Jimerson**

Jimerson said the Annual Regional Meeting team had met on Monday prior to the JC Face-to-Face to discuss how to better facilitate the information provided and allow more time for project committee information and more time for important training like outreach.

Jimerson said there would be more information provided during the new member orientation and provided as pre-reads to the group prior to the meeting.



Jimerson mentioned the next scheduled furlough day had been cancelled, but the staff would be limited due to the liberal leave policy.

Jimerson announced that Kymberly Maine would be leaving the TAP due to accepting a job with the Food and Drug Administration and her last day would be August 23, 2013.

### **Recap of Action Items**

Shepard stated the following were the action items from the call:

- Tim will provide the new letters to the assigned subcommittee groups via email.
- Tim will notate Issue 26671 being worked by subcommittee A; Issue 27461 being worked by subcommittee C; Issue 22682 will be placed in the parking lot for further discussion and Issue 26827 being worked by subcommittee B
- Tim will notate the following Issues as being dropped by the committee: Issue 26651, Issue 26680, Issue 26684, Issue 26726, Issue 26827, Issue 26846, Issue 27100.

### **Closing**

Jimerson officially closed the meeting.



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
July 10, 2013**

**Designated Federal Officer**

- Patti Robb, Acting Designated Federal Officer

**Attendance**

- Doug Christopher
- Annie Fishman
- Zaf Khan
- Gilberte Mayo
- PK Purkayastha
- Lee Veal
- David Hayes

**Members Absent**

- Susan "Sue" Patton
- Russell Pinillis
- Clarke Powers (excused)
- Tom Ralph

**Staff**

- Tim Shepard, TAP Analyst
- Kymberly Maine, TAP Secretary/Note taker
- Pete Reilley, Program Owner

**Guest**

None

**Opening/Welcome**

Patti Robb officially opened the meeting and welcomed everyone to the call.

**Roll Call**

Kymberly Maine took roll call and quorum was met.

**Public Input**

None

**Review and Approve June Meeting Minutes**

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



### **Program Owner (PO) Report**

Pete said he could not get all of the information that had been requested on the last meeting, as far as how many CP-2000's were filed, etc. However, the information he was able to get had been forwarded to the panel. He apologized for not being able to get more information, but his group does not track the specific information that was asked for.

### **Chair Report/General Discussion**

Annie stated the Joint Committee (JC) Face to Face meeting had been approved and would be held on August 6-7, 2013 with travel dates of August 5 and August 8, 2013. She said she would provide an update of the meeting on the next meeting.

Tim stated that one big change that came out of the JC call was that JC would no longer conduct Quality Review (QR). He said the process now looks like Project committee QR, Attorney Advisors, Project Committee final review/approval, JC approval, elevation to IRS.

### **Review Comments from Letter 96C from Attorney Advisors**

Annie mentioned in the proposal of Letter 96C was to remove a sentence, which provided information to the taxpayer regarding penalty's and interests continue to grow till paid off.

A discussion between the committee members and by consensus, they decided to leave the sentence in the referral.

**Action Item:** Annie to update the Letter and email to the full committee for final approval. She will then send the final referral to Tim for forwarding to the JC.

The committee also approved, by consensus, the other four referrals, Landing pages referrals and Letter 147C, to be forwarded to the JC.

### **Subcommittee Reports**

**Subcommittee A** – Annie provided a brief update, stating the group had been working on their letters to be forwarded to the JC, which have now all been approved.

**Subcommittee B** – Doug Christopher mentioned the group requested to have a phone conference with a Subject Matter Expert (SME) who deals with CP-2000's.

**Action Item:** Tim to set up a phone conference with the subcommittee B and SME who deals with CP-2000's.

**Action Item:** Subcommittee B members to email Tim questions they would like to ask the SME on the call.

**Subcommittee C** – Gilberte Mayo reported the subcommittee was waiting on some more research from Tim to make their final decision.

Tim provided some statistical information to the subcommittee that he had received since their last call regarding some research he had been asked to do.

Action Item: Tim to email Subcommittee C the research that he had found regarding their referral.

### **Screening Committee Report**

Tim reported the Screening Committee had reviewed and provided their suggestion on the following issues:

**Issue #23731 – Notice: Math Errors Limited Time to Respond** – Tim said the issue refers to the limited amount of time taxpayers have to respond to math errors notices. He said the suggestion is to drop the issue, due to the National Taxpayer Advocate (NTA) actively pursuing changes to the Math Error Notices.

**Decision:** The full committee, by consensus, decided to drop the issue.

**Issue #24296 – Notice Improvement-Location on Letters** – Tim said the issue refers to the automated letters being sent out to taxpayers when their case was actively being worked. He said the suggestion is to place the issue in the parking lot, due to the possibility of it being included in a larger committee.

**Decision:** The full committee, by consensus, decided to place the issue in the parking lot and see if Taxpayer Communications Committee would want to work issue.

**Issue #24894 – Notices-Change Wording** – Tim said the issue refers to the wording on some of the notices being sent out to taxpayers, which can confuse them into thinking they had to send in more money instead of documentation to solve the issue. He said the suggestion is to drop the issue, due to the issue being worked on throughout the year.

**Decision:** The full committees, by consensus, decided move this issue to the Subcommittee B.

**Issue #25649 – Consolidate different years** – Tim said the issue referred to the taxpayer receiving the same notice on the same day for five different years. He said the suggestion was to drop the issue, due to the committee working on the oversized package issue, but the multiple letters are required by statute.

**Decision:** The full committee, by consensus, decided to drop the issue.

**Issue #26047 – CP2000 should carry person to contact information** – Tim said the issue referred to the CP-2000 not having a point of contact on the notice to resolve the issue. He said the recommendation was to place the issue in the parking lot.

**Decision:** The full committees, by consensus, decided move this issue to the Subcommittee B.

**Issue #26293 – Contact information for IRS office issuing notices and Issue #26350 – Notices: Provide Detail & One Point of Contact** will both be transferred over to Toll Free Project Committee for further research and working.

**Issue #26449 – Prevent ID theft, Req. ID & Photo** – Tim stated the issue referred having the IRS require taxpayers who change their mailing address to pick up their refunds either at the postmaster if mailed or the bank if direct deposit has changed to verify their identity. He said the suggestion was to drop this issue, due to it being out of the scope of what the IRS could be expected to do.

**Decision:** The full committee, by consensus, decided to drop the issue.

**Issue #26454 – Privacy Concerns in the Notice of Levy Process** – Tim provided the background on the issue, stating the IRS should not include the exact amount of how much the taxpayer owes the IRS on documents. He said the suggestion was to drop the issue, due to it being required to be provided by the IRS.

**Decision:** The full committee, by consensus, decided to drop the issue.

**Issue #26489 – Tax Forms & Pubs – Availability of Tax Forms at Library** – Tim stated the issue referred to the lack of availability of all forms needed to file your taxes being provided by the library and when you go online you can only get two copies of the needed forms. He said the suggestion was to drop the issue, due to TAP already attempted to suggest change to the IRS.

**Decision:** The full committee, by consensus, decided to drop the issue.

**Issue #26544 – Create way for Preparer to report fraud** – Tim stated the issue referred to the preparers having a way to report possible fraud when filing tax returns of their clients. He said the suggestion was to drop the issue, due to it being beyond the scope of the IRS.

**Decision:** The full committee, by consensus, decided to drop the issue.

**Issue #26619 – Correspondence – IRS Stop Using Full SSN** – Tim stated the issue referred to the correspondence still has the taxpayers full SSN on notices. He said the suggestion was to drop the issue, due to it being actively being worked by the IRS.

**Decision:** The full committee, by consensus, decided to drop the issue.

**Issue #26624 – Return Processing – IRS should Announce Problems** – Tim stated the issue referred to the lack of communication from the IRS when there is a problem with refund processing or special credits. He said the suggestion was to drop the issue, due to systems already being in place to solve this.

**Decision:** The full committee, by consensus, decided to drop the issue.

### **Outreach Events and Report**

Tim mentioned that the Outreach committee had developed a simpler outreach reporting sheets that was supposed to encourage reporting. He explained the differences between the current form and the new form.

Several members expressed their dislike of having to learn a new form in the middle of the year and thought it would have been easier to begin this new form at the beginning of the new TAP year.

Tim said members were encouraged to use the new form, but not mandated to.

### **Office Report – Patti Robb**

Patti reminded the committee to return their tax check waiver if they hadn't already done so and to remember to have their spouse sign the form if they filed a joint return.

### **Closing**

Patti officially closed the meeting.



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
June 12, 2013**

**Designated Federal Officer**

- Robb, Patti Milwaukee, WI Designated Federal Officer

**Committee Members Present**

- Christopher, William (Doug) Winchester, KY Member
- Fishman, Annie Rockwall, TX Chair
- Hayes, David Mt. Juliet, TN Member
- Khan, Zafrulla (Zaf) Louisville, KY Member
- Mayo, Gilberte Lincoln, ME Member
- Purkayastha, PK Saline, MI Member
- Veal, Angela (Lee) Byron, GA Member

**Committee Members Absent**

- Patton, Susan (Sue) Lucinda, PA Member
- Pinillis, Russel Montclair, NJ Member
- Powers, Clarke Warrenton, OR Member
- Ralph, Thomas (Tom) Webster, MA Member

**TAP Staff**

- Andrews, Sheila Indianapolis, IN Director
- Shepard, Timothy Seattle, WA Program Analyst
- Maine, Kymberly Seattle, WA Note Taker

**Program Owner/SME**

- Reilly, Pete Washington, DC Program Manager
- Mormon-Townsend, Deborah Atlanta, GA Program Analyst

**Guess**

None

**Opening/Welcome**

Patti Robb officially opened the meeting and welcomed everyone to the call.

**Roll Call**

Kymberly Maine took roll call and quorum was met.



## **Public Input**

None

## **Review and Approve May Meeting Minutes**

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

## **Program Owner (PO) Report**

Pete had nothing to report.

## **Chair Report/General Discussion**

Annie stated the Joint Committee (JC) call had two referrals out of the Tax Forms and Pubs to be reviewed and approved by the JC. She said both referrals were approved to be forwarded to the IRS.

She said they discussed outreach and the importance of getting more TAP members involved in doing outreach.

She said the JC Face to Face meeting is in the final stages of being approved and was slated to happen in August.

She said recruiting was going strong and the managers had a lot of good applicants who had been interviewed. The managers were in the process of selecting their choices.

## **Update on Referrals for 2273C, 3217C and 4458C Letters/Landing Pages**

Annie stated the referrals had been reviewed by Quality Review (QR) and were ready to be sent to the managers who would forward them to the attorney advisors for review.

Tim said the 2273C, 3217C and 4458C Letters referrals had been reviewed by Susan Jimerson and were ready to be sent to the attorney advisor. Patti Robb would be sending the referrals to the attorneys' advisors after the meeting.

The committee, by consensus, decided to approve the Landing Pages Referrals, the 96C referral and the 147C referral to be forwarded to Susan Jimerson for manager review and then for attorney advisor review.

**Action Item:** Tim to forward all referrals to Patti Robb to be forwarded to attorney advisors and update status of referrals to reflect progress.

## **Subcommittee Reports**

Subcommittee A – Annie stated the committee had moved forward with their referrals as originally written and did not include some of the suggested changes. She stated the committee felt it would take out some of the informational purpose away from the letters.



Subcommittee B – Doug Christopher asked for an update on a request for statistics on CP-2000.

Deborah said she had done some research and had asked for some additional information from Submission Processing.

**Action Item:** Tim and Deborah to have a discussion after the meeting regarding the request and getting a deadline of when to expect a reply.

**Action Item:** Deborah and Pete to have a discussion offline regarding the request and a response time.

The committee stated they saw nothing that could be changed on the Letter 168.

Subcommittee C – Gilberte Mayo stated on Letter 672C, does not have any attachments with it, which to the committee seems to be an issue.

She also spoke on Issue 21527, the notice and check does not go out together or at the same time. This could cause confusion on the taxpayers' part if they are not expecting a check and there is no notice explaining what it is for.

The issue had been addressed to the IRS in the past with a response of the check is sent from one location and the notice is sent from another, which could not be sent together.

Tim and Deborah will gather more research on the issue and send it out to the group.

The issue will be put on the parking lot pending more research.

### **Screening Committee Report**

Tim stated the screening committee had received several new issues and the committee needed to really start trying to decide what to do with some of the old issues that have not been addressed yet.

He recommended devoting a lot of time on next month's call to accomplishing this task.

The committee decided to discuss the three following issues:

#### **Issue 22013 – Notice from one Area only – one Area to work with Taxpayers**

Tim explained the issue as having one office sending out notices and another office being the originating office where the taxpayer communicates with. The notices are not coming from the same office as the taxpayer is dealing with, which only confuses taxpayers and causes undue issues. The recommendation by the screening committee is to drop the issue.



The committee discussed this issue and decided, by consensus, to place it in the parking lot for further research on how many taxpayers this affects and if there is any corrective actions planned.

#### Issue 22331 – Correspondence Audits – Timeframes

Tim explained the issue as how slow the broken the Correspondence Audit system is and how long it takes for anyone to see any of the correspondence before penalties begin. The recommendation by the screening committee is to drop the issue, due to it being addressed by TAP in the past and by the National Taxpayers Advocate, Nina Olson in several Reports to Congress.

The committee discussed this issue and decided, by consensus, to place issue in the parking lot till committee members had a chance to review the TAP Correspondence Exam White Paper submitted in the past.

**Action Item:** Tim will email the report out to the full committee and Annie will collect any feedback from the members. Tim will also make this as an agenda item for the July meeting.

#### Issue 23620 – CP521 Forms sent in the mail

Tim explained the issue as the submitter is worried about the large amount of personal information on the notices. The screening committees' recommendation is to drop the issue, due to this has been addressed in the past and is being worked on by the IRS.

Pete Reilly and Duane Thomas both confirmed that the barcode system is in the process of being used on these notices. Duane explained that there is an issue at the printer location that they are still working on.

The committee discussed this issue and decided, by consensus, to drop the issue.

#### Outreach Events and Report – Clarke Powers

Clarke mentioned the upgrades to the TAPSpace Outreach Toolkit folder have been completed and to go there for all outreach tools. He said if anyone is going to other folders for outreach tools they need to start going to the Outreach Toolkit, because everything is being put into that folder.

#### Mentorship

None

#### Office Report – Patti Robb

Patti said all interviews had been completed and the managers had made their selections. The next step is finalizing the selection list and preparing it to be elevated to Treasury with the recommendations of who to select for new members and alternates for the new TAP year.





### **Recap of Action Items**

Tim stated the following were the action items from the call:

**Action Item:** Tim to forward all referrals to Patti Robb to be forwarded to attorney advisors and update status of referrals to reflect progress.

**Action Item:** Tim and Deborah to have a discussion after the meeting regarding the request and getting a deadline of when to expect a reply.

**Action Item:** Deborah and Pete to have a discussion offline regarding the request and a response time.

**Action Item:** Tim will email the correspondence exam report out to the full committee and Annie will collect any feedback from the members. Tim will also make this as an agenda item for the July meeting.

### **Roundtable**

Kymberly stated according to last month's meeting minutes, Clarke Powers agreed to be the Internal QR person and Annie Fishman agreed to be the JC (external) QR person.

### **Closing**

Patti officially closed the meeting.



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
May 8, 2013**

**Designated Federal Official**

- Susan Jimerson, Designated Federal Official

**Attendance**

- Doug Christopher
- Annie Fishman
- Zaf Khan
- Clarke Powers
- PK Purkayastha
- Tom Ralph
- David Hayes
- Susan "Sue" Patton
- Lee Veal

**Members Absent**

- Gilberte Mayo
- Russell Pinillis

**Staff**

- Tim Shepard, TAP Analyst
- Kymberly Maine, TAP Secretary/Note taker
- Lisa Gabriel, TAP Analyst
- Pete Reilley, Program Owner
- Deborah Momon-Townsend
- Duane Thomas
- Brian Desousa
- Tina Junczewicz
- Betty Scott

**Guest**

- John Genova

**Opening/Welcome**

Susan Jimerson officially opened the meeting and welcomed everyone to the call.

Tim Shepard announced that Cindi Williams had resigned from the panel.



### **Roll Call**

Kymberly Maine took roll call and quorum was met.

### **Public Input**

John Genova said he was just on the call to listen.

### **Review and Approve April Meeting Minutes**

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

### **Program Owner (PO) Report**

Pete Reilly mentioned he had sent out some additional letters for the committee to review and comment on. There were no further questions or comments on the letters.

He said he didn't have any additional comments at this time.

### **Chair Report/General Discussion**

Annie Fishman stated on the previous Joint Committee (JC) calls, outreach reports are still not being turned in on time. She said the outreach committee would be addressing this issue to remind members to turn it in and stressing the importance of getting the reports in on time. She reminded everyone that the committee reports are due by the second of every month.

She mentioned Issue #25463, Revision to Form 8586, *Low Income Housing Credit* was discussed on the JC call. The referral is to clarify the form to make it easier for the taxpayers to understand and fill out.

### **Discuss Status of Initial Referral**

Annie stated that with Cindi Williams's resignation the referral needed to be broken up into three different referrals or kept in one referral.

Doug Christopher reported that Subcommittee B had drafted a referral for Letter 2273C and would recommend that the three letters stay separate and be sent up individually.

Tim spoke on the importance of getting someone to get this referral split into three different referrals to be sent up immediately for approval. He needed someone to step up and do this pretty quick. His hope was to have someone volunteer to do this within the next few days.

Lee Veal volunteered to take the referral and break it up into three separate referrals for the three separate letters.



Annie also mentioned with Cindi's leaving that Subcommittee C needed to have a new lead and Tom volunteered to be the lead for Subcommittee C. Clarke volunteered to be the internal QR person and Annie volunteered to be the external QR person.

### **Subcommittee Reports**

Subcommittee A – Annie provided a brief update, stating the group has three separate referrals on the landing pages for the letters 4458C, 2273C and 3271C that was pending any additional comment from the full committee, then would be sent to internal Quality Review (QR).

Decision – the full committee, by consensus, decided to send the referral up to internal QR.

She also mentioned the Letter 96C and Letter 147C referrals had been drafted and were sent out for subcommittee review.

Subcommittee B – Doug provided a brief update, stating the subcommittee had combined their referral with the full committee referral for 2273C with a few modifications.

He mentioned that the subcommittee had reviewed Letter 168C and decided there was no need for any changes to the letter and a referral would not be drafted.

He also stated the subcommittee was working on a draft referral for the CP-2000 and would be submitting it to the full committee for review.

Subcommittee C – Tom stated he didn't have any of the materials in front of him and he hadn't expected to be made the lead. He would send out an email with an update to the full committee.

### **Outreach Events and Report – Clarke Powers**

Clarke stated his appreciation for the members turning in their reports on time and their participation.

He said interviews for new TAP members were underway and were going smoothly.

### **Mentorship**

David stated his appreciation for the program and thanked Clarke for being there for him.



### **Office Report – Susan Jimerson**

Susan said the interviews were going pretty good thus far. She said total amount of applicants being interviewed for both TAP West and East was just over 100 applicants to also incorporate the international applicant.

### **Recap of Action Items**

Lee Veal will take the draft referral of the letters and break them into separate referrals.

Tom Ralph is the lead of subcommittee C and would be sending out a recap of the subcommittees work.

Clarke Powers volunteered to be the internal QR person and Annie Fishman volunteered to be the external QR person.

### **Roundtable**

None

### **Closing**

Susan officially closed the meeting.



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
April 10, 2013**

**Designated Federal Official**

- Susan Jimerson, Designated Federal Official

**Attendance**

- Doug Christopher
- Annie Fishman
- Zaf Khan
- Clarke Powers
- PK Purkayastha
- Tom Ralph
- David Hayes

**Members Absent**

- Susan "Sue" Patton
- Gilberte Mayo
- Russell Pinillis
- Lee Veal
- Cindi Williams

**Staff**

- Janice Spinks, TAP Analyst, Acting Lead Analyst
- Kymberly Maine, TAP Secretary/Note taker
- Pete Reilley, Program Owner
- Deborah Momon-Townsend
- Duane Thomas
- Brian Desousa
- Tina Junczewicz
- Betty Scott

**Guest**

None

**Opening/Welcome**

Susan Jimerson officially opened the meeting and welcomed everyone to the call.



### **Roll Call**

Kymberly Maine took roll call and quorum was met.

### **Public Input**

None

### **Review and Approve March Meeting Minutes**

The committee reviewed the minutes and decided, by consensus, to approve the minutes with one minor correction.

### **Program Owner (PO) Report**

Pete provided an update on the postmark date on written notices and he stated the answer did not provide enough clarification on the issue and did not address the issue completely. He had resent the question back to the group and was hoping to receive a better, more clarified answer back soon.

Deborah stated she had forwarded the question not only to Collections, but also out to Chief Chase and she is supposed to have an answer by the close of business. She said she would forward it to Pete once she received the response.

Pete also mentioned that they had identified some additional letters for the committee to review. He said prior to sending out to the committee, he was waiting on clean production copies from the print site. He hoped to have those within the next day or two and would send them out to the committee.

### **Chair Report/General Discussion**

Annie stated on the last Joint Committee meeting it was discussed to have a TAP membership quarterly teleconference. She is not sure when it will begin, but it was decided to hold these calls.

She stated to keep May open if you were interested in assisting with the interview process. She said to look for emails asking for volunteers to assist with that in the next coming weeks.

She mentioned there was a discussion regarding responding to taxpayers who submit their personal information when submitting an issue. However, there was not a decision on this subject and she would keep the committee apprised of the discussion and decision when it happens.

**Action Item:** Annie said she would touch base with Cindi Williams to find out how the draft was coming along as far as the edits that was decided on the last call.

### **Subcommittee Reports**

Subcommittee A – Annie stated the subcommittee were working on the referral for the landing pages and the subcommittee had decided to do three separate referrals for three landing pages.

They also decided to begin drafting a referral for Letter 4458C, which appeared from feedback received needed it's on landing page, which was being reviewed by the subcommittee members.

She thanked everyone who had submitted feedback, comments and suggestions on the landing pages.

Subcommittee B – Doug Christopher stated he was in the understanding that the subcommittee was supposed to have a telephone conference to discuss the referral.

Annie said she had left it up to the subcommittee leads to set those up through the staff depending on schedules of committee members.

Subcommittee C – No one was available to provide an update.

**Action Item:** Annie to follow up with Cindi Williams and Susan Patton for an update on their subcommittees' progress.

### **Outreach Events and Report – Clarke Powers**

Clarke Powers stated he hoped that the training that was provided on TAPSpace through webinar was helpful to everyone who attended. He said there was a big push to get more members to turn in their outreach/time monthly report.

The group discussed the different methods they used to turn in their outreach/time report and what they needed to remind them to turn in their outreach. The main suggestions were keep sending out the reminders to the members and any method the members found it better for them to send in their outreach they should use that method.

Clarke said to email him with any suggestions or comments on how to better assist other members to turn in their monthly outreach/time report.

Clarke mentioned there would be training in form of a webinar on filling out the outreach form presented by the staff. He said the staff was working on a better form to assist the members with reporting their outreach and volunteer hours.

### **Mentorship**

Annie said all feedback from mentees and mentors have been positive and the program seems to be helping people. She mentioned that members could also speak with other members to get different perspectives about things.

She mentioned that Robert Phillips had contacted her because they are within the same local area. She said he was part of the Taxpayer Assistance Centers (TAC) project committees and was visiting local TAC offices. He mentioned to





her that several employees had mentioned their main problem within the offices had been better clarification on the notices.

A discussion among committee members ensued. Several members felt that IRS employees needed to take their suggestions to the IRS internally instead of to the committee member on the TAP. Others felt that it was just a statement about what was being seen in their office.

Staff said IRS employees had several different methods to suggest changes internally and that employees have used it in the past. Staff also mentioned that the TAC committee was reviewing the procedures of the TAC's across the country.

**Action Item:** Annie will reach out to Robert Phillips to follow up regarding his visit with the TAC.

#### **Office Report – Susan Jimerson**

Susan stated staff was in the process of ranking the 407 applications that were received during the recruitment period.

She said the solicitation for volunteers to help with interviews would be going out soon and to watch for the email if members are interested.

She said Tim was on a detail and that Janice would be acting in his place. She said if anyone needed anything to email Janice.

#### **Recap of Action Items**

Janice recapped the following action items:

**Action Item:** Annie said she would touch base with Cindi Williams to find out how the draft was coming along as far as the edits that was decided on the last call.

**Action Item:** Annie to follow up with Cindi Williams and Susan Patton to get an update on their subcommittees.

**Action Item:** Annie will reach out to Robert Phillips to follow up regarding his visit with the TAC.

#### **Roundtable**

None

#### **Closing**

Susan officially closed the meeting.



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
March 13, 2013**

**Designated Federal Official**

- Susan Jimerson, Designated Federal Official

**Attendance**

- Doug Christopher
- Annie Fishman
- Zaf Khan
- Susan "Sue" Patton
- Clarke Powers
- PK Purkayastha
- Tom Ralph
- Lee Veal
- Cindi Williams

**Members Absent**

- David Hayes
- Gilberte Mayo
- Russell Pinilis

**Staff**

- Tim Shepard, TAP Analyst
- Kymberly Maine, TAP Secretary/Note taker
- Janice Spinks, TAP Analyst
- Pete Reilley, Program Owner
- Deborah Momon-Townsend
- Duane Thomas
- Brian Desousa
- Tina Juncewicz
- Betty Scott

**Guest**

- Cindy Jones

**Opening/Welcome**

Susan Jimerson officially opened the meeting.



### **Roll Call**

Kymberly Maine took roll call and quorum was met.

### **Public Input**

None

### **Review and Approve February Meeting Minutes**

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

### **Program Owner (PO) Report**

Pete reported he was still waiting for the response from the collection department in regards to the definition of “due date” or “post marked by due date” question from the previous meeting. He hoped to have it by the next meeting if not prior to.

Pete also mentioned he had received a request from the committee for more notices and letters to review. He said by next week, Duane and he would be able to focus on this request and get some together for the committee.

### **Draft Referral**

The committee discussed the draft referral.

Annie suggested separating the three letters instead of keeping them together as they are currently.

Cindi said while she was doing her quality review, she had to concentrate and keep which letter the referral was talking about because it appeared to all flow together.

Decision: The committee discussed this suggestion and decided, by consensus, to separate the letters.

**Action Item:** Cindi will be responsible for separating the three letters into separate referrals.

The committee discussed including the enclosures with each letter.

PK suggested placing a statement directing taxpayers to go online and provide a phone number where they can call the IRS and have the enclosures mailed to them.

**Decision:** The committee discussed this suggestion and decided, by consensus, to provide enclosures by an automated phone line or have the IRS decide what is the most cost effective for the future.



**Action Item:** Cindi will make the changes to the draft referral and send it to Annie for review, then to the full committee for approval through email.

Annie said she had received comments from a few members with recommendations, but she still needs more. She would like all comments with recommendations regarding the landing pages to her by March 27.

**Action Item:** Committee members, who had not reviewed the landing pages, will provide comments or recommendations to Annie Fishman by March 27.

### **Chair Report/General Discussion**

Annie mentioned that Edith Kendall had left the TAP due to health problems.

She announced that TAP had a permanent Director of TAP and her name was Sheila Andrews.

She also mentioned that the recruiting period had begun and TAP is now looking for an international applicant to represent taxpayers living, doing business or otherwise represent the international taxpayer community.

She said the Bylaws had been drafted and were in the Joint Committee Quality Review Process and upon approval; they would go to counsel for review.

She mentioned the Joint Committee was looking for volunteers to help coordinate and revise the training for the Annual Training Meeting. She said it appeared that it would be in the same format as last year with smaller regional meetings due to the budget.

She also mentioned that outreach needs to be submitted no later than the second of every month for the previous month. She suggested someone take on the role of sending out a reminder to give people a heads up that the date was coming.

**Action Item:** Annie will send out a reminder to all members.

### **Review New/Parking Lot Issues from Screening Committee Report**

The committee reviewed the following issues:

Issue #16689 – Under-reporter Notice CP2000 Needs Clarification – Tim Shepard provided a brief description of the issue, explaining the current CP2000 does not include the EFPTS information.

**Decision:** The committee decided, by consensus, to gather more research on the issue and revisit.

**Action Item:** Tim to get further information regarding the EFPTS information and CP2000.

Issue #18558 – CP Notice Received Acknowledgement – Tim provided a brief description of the issue, explaining the issue has been approached in the past and the screening committee suggested doing a write up in the Annual Report vice a new referral.

**Decision:** The committee decided, by consensus, to leave issue in parking lot for possible write up in Annual Report.

Issue #20595 – Filing Final Form 940/941 – Tim provided a brief description of the issue, explaining the issue was related to IRS follow up when taxpayer sends in documentation and the screening committee suggested placing it in the parking lot.

**Decision:** The committee decided, by consensus, to place issue in the parking lot for possible future work.

Issue #20806 – Notice Improvement-IRS must stop notice – Tim provided a brief description of the issue, explaining this was another issue relating with IRS timing and notice receipt. He said there had been a recommendation that had been rejected by the IRS and the screening committee suggested following up at further date.

**Decision:** the committee decided, by consensus, to place issue in the parking lot for future work and possible combination with other issues relating to timing.

Issue #20944 – CP24-Nothing Changed on 1040 – Tim provided a brief description of the issue, explaining the screening committee recognized this as an individual taxpayer's issue. He said the screening committee suggested dropping the issue.

**Decision:** the committee decided, by consensus, to drop the issue due to it being an individual taxpayer's issue.

Issue #21526 – CP-504B-Timing of Notices-Account Settled-Notice Sent – Tim provided a brief description of the issue, explaining this was another issue dealing with timing. He said the screening committee suggested to place in parking lot for further research.

**Decision:** the committee decided, by consensus, to place issue in parking lot for future work and possible combination with other issues relating to timing.

Issue #21527– Refunds Incorrectly Issued-Checks Before Notices – Tim provided a brief description of the issue, explaining this was an issue relating to consolidating the letter explaining the refund with the refund check. He said the screening committee suggested placing this in active status. Tim also explained there have been several issues relating to this that was rejected by OTC.

**Decision:** the committee decided, by consensus, to place this issue in active status.

**Action Item:** Tim to send Pete the original rejection letter from OTC for Pete to research and find out why it was rejected.

**Action Item:** Tim to follow up with the committee with research on Issue #16689, Issue #20595, Issue #20806, Issue #21526.

**Action Item:** Tim to drop Issue #20944 due to it being an individual taxpayer issue.

**Action Item:** Tim to place Issue #21527 in active status and provide more research on next call.

### **Outreach Events and Report – Clarke Powers**

Clarke said that everyone was responsible to turn in their outreach reports and to do so by the second of each month, for the previous month.

Clarke reported that TAP staff had revamped the outreach folder on TAPSpace and he recommended that everyone go in and take a look at the redesign. He reviewed the folders that had been redesigned and if members had any suggestions to please contact him or Tim.

He mentioned a new report that showed all committees outreach thus far into the year as a comparison to all other committees, showing how many in audience, event type and number of issues.

### **Mentorship**

All members report being satisfied with the mentor/mentee program.

### **Office Report – Susan Jimerson**

Susan updated the committee on the recruiting process and with the media release being released yesterday; interest in the TAP has tripled with more than 300 applications in progress.



Susan stated interviews would begin in May, which is earlier than last year. This was to assist with getting the package completed and turned in earlier to hopefully have it back sooner.

Susan asked any volunteers who were interested in the interview process, to please be on the lookout for an email requesting dates and times.

### **Recap of Action Items – Tim Shepard**

Tim recapped the action items:

**Action Item:** Cindi will be responsible for separating the three letters into separate referrals.

**Action Item:** Cindi will make the changes to the draft referral and send it to Annie for review, then to the full committee for approval through email.

**Action Item:** Committee members, who had not reviewed the landing pages, will provide comments or recommendations to Annie Fishman by March 27.

**Action Item:** Annie will send out a reminder to all members.

**Action Item:** Tim to get further information regarding the EFPTS information and CP2000.

**Action Item:** Tim to send Pete the original rejection letter from OTC for Pete to research and find out why it was rejected.

**Action Item:** Tim to follow up with the committee with research on Issue #16689, Issue #20595, Issue #20806, Issue #21526.

**Action Item:** Tim to drop Issue #20944 due to it being an individual taxpayer issue.

**Action Item:** Tim to place Issue #21527 in active status and provide more research on next call.

### **Roundtable**

None

### **Closing**

Susan officially closed the meeting.



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
February 13, 2013**

**Designated Federal Official**

- Susan Jimerson, Designated Federal Official

**Attendance**

- David Hayes
- Zaf Khan
- Susan “Sue” Patton
- Russell Pinilis
- Clarke Powers
- Tom Ralph
- PK Purkayastha
- Lee Veal

**Members Absent**

- Doug Christopher
- Annie Fishman (excused)
- Edith Kendall
- Gilberte Mayo
- Cindi Williams

**Staff**

- Tim Shepard, TAP Analyst
- Kymberly Maine, TAP Secretary/Note taker
- Janice Spinks, TAP Analyst
- Pete Reilley, Program Owner
- Deborah Momon – Townsend

**Guest**

- Brian Desousa
- Tina Junczewicz
- Yvonne Smith
- Duane Thomas
- DeSean King
- Sheila Andrews, TAP Director

**Opening/Welcome**

Susan Jimerson officially opened the meeting.





### **Roll Call**

Kymberly Maine took roll call and quorum was met.

### **Public Input**

None

### **Review and Approve January Meeting Minutes**

The committee reviewed the minutes and decided, by consensus, to approve the minutes with a few minor changes to attendance and name spelling of guests.

### **Program Owner (PO) Report**

Pete mentioned that some of the information that had been submitted had been received and was being looked at by the IRS. He also said the committee had suggested several changes and Pete said the changes would be able to be made to the letters. He also mentioned he had submitted a request for the committee to review the landing pages in accordance to the letters they had reviewed.

**Action Item:** Tim to send Deborah Momon – Townsend all future requests instead of directly to the program owner.

### **Draft Referral**

The committee discussed the referral and Clarke suggested going over the highlighted sections of the referral, which are the areas where there were some questions from the members.

General Information Item #5 – Suggestion moving all general information into a landing page or including all general information as enclosures with the letter.

Decision—the committee, by consensus, decided to include general information as enclosures with the letter.

General Information Item #8 – Suggestion is to emphasize the payment due date, as having the payment into the IRS.

**Action Item:** Pete Reilly to research due date in letters and return to the committee with answers.

The committee will come back to Item #8 and adjust statement if needed. Once decided this will also be the suggestion for General Information specific to Letter 2273 Item #4.

General Information #10 – Suggestion is to go to the last four of the Social Security Number (SSN).



Decision—the committee, by consensus, decided to leave the suggestion to the IRS in only using the last four of the SSN.

This also will be the suggestion on General Information specific to Letter 2273 Item #3.

General Information #15 – PK explained the reasons behind the suggestion, stating that in the case of installment agreements, instead of sending the general information, to only send the modification documents and places the general information on the landing page.

Decision – the committee, by consensus, decided to make this suggestion to the IRS.

Frequently Asked Questions Landing Page #8 – Follow up on the Action Item of finding out the National Taxpayers Advocate (NTA) position was on the threshold amount was when filing tax liens.

Tim provided the information from the NTA report to Congress, stating the amount has increased and the NTA had been working to reduce the amount of liens filed.

Decision – the committee, by consensus, decided to leave the FAQ section as is.

Tim reviewed the next steps of the process referral system, explaining the committee needed to approve and send to committee Quality Review (QR). After committee QR the referral would be sent to JC QR.

The committee decided, by consensus, to approve the draft with changes and send to QR.

**Action Item:** Clarke to make changes to the draft and send it to Cindi Williams and Tim Shepard.

### **Joint Committee Report**

Clarke didn't have anything to pass from the Joint Committee call.

Tim provided the committee what notes he had from the call, stating there was a discussion on TAP's closing codes and an Ad Hoc Face to Face planning committee.

### **Screening Committee Report**

This topic was tabled to next meeting.

PK suggested everyone to review the information provided on the issues and send their suggestions on the status to Annie Fishman.



**Action Item:** Committee members to review the information provided in the screening committee report and send their suggestions to Annie Fishman.

### **Outreach Events and Report – Clarke Powers**

Clarke thanked those who had submitted their report and stated only about 50% of committee members were reporting their outreach

He mentioned that staff and members were working on the TAPSpace Outreach Toolkit folder to organize the folders better and make it more user friendly. He asked that if anyone had any suggestions or had any information they wanted to see on the website to please send him an email or call him. He even wanted negative comments if they had any.

David Hayes suggested placing templates in Word Documents versus PDF for easier editing of the letters.

### **Mentorship**

All members report being satisfied with the mentor/mentee program.

### **Office Report – Susan Jimerson**

Susan reported she didn't have much to report to the group today, however she did want to mention Recruitment period would be starting on February 22, 2013 and it would include an international TAP member to represent international taxpayers.

She said the Internal Communications Committee was putting the final touches on the monthly newsletter and were hard at work on the Annual Report.

She announced that Sheila Andrews had been selected to be the TAP Acting Director for the next 60 days.

Sheila introduced herself.

### **Recap of Action Items – Tim Shepard**

Tim recapped the action Items. Which were: Tim to send Deborah Momon – Townsend all future requests instead of directly to the program owner. Pete Reilly to research due date in letters and return to the committee with answers. Clarke to make changes to the draft and send it to Cindi Williams and Tim Shepard. And, committee members to review the information provided in the screening committee report and send their suggestions to Annie Fishman.

### **Roundtable**

### **Closing**

Susan officially closed the meeting.



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
January 9, 2013**

**Designated Federal Official**

- Susan Jimerson, Designated Federal Official

**Attendance**

- Doug Christopher
- Annie Fishman
- Zaf Khan
- Gilberte Mayo
- Susan Patton
- Clarke Powers
- Tom Ralph
- PK Purkayastha
- Lee Veal

**Members Absent**

- David Hayes
- Edith Kendall
- Russell Pinilis
- Cindi Williams

**Staff**

- Tim Shepard, TAP Analyst
- Kymberly Maine, TAP Secretary/Note taker
- Janice Spinks, TAP Analyst
- Yvonne Smith

**Guest**

- Terry Follas, Systemic Advocacy

**Opening/Welcome**

Susan Jimerson officially opened the meeting.

Annie Fishman welcomed everyone to meeting and hoped everyone had a great holiday season.

Susan announced that staff would be responsible for the meeting minutes for this meeting and all future meetings.

**Roll Call**

Kymberly Maine took roll call and quorum was met.

**Review and Approve December Face to Face Meeting Minutes**

The group reviewed the December meeting minutes and decided, by consensus, to approve the minutes, as is.

**Full Service Intelligent Bar Code**

Terry Follas provided a brief background on the history of the Full Service Intelligent Bar Code System (FSIBC). He provided statistics on the undeliverable mail prior to the bar code system and stated that the amount of undeliverable mail has gone down since the system has been enforced.

He said in 2014, the system would provide the Internal Revenue Service (IRS) within 24 to 48 hours after delivery attempt, the status of that piece of mail. If it was not delivered, he said the system would provide the IRS a reason why it wasn't delivered. Additionally, he said the system would provide taxpayer return correspondence with the bar code, which would provide the IRS the date when the return correspondence was placed in the mail. He said the IRS could track where that piece of mail is at and where it was checked into the IRS building last.

He said the FSIBC hopefully would be on all IRS outgoing mail later this year. The hope was to have all provisions enforced within the next few years. He said the IRS receives a file from the Postal Service with all the reported changes of address for the United States. He said the IRS was only allowed to make changes to those addresses and names of taxpayers who were an exact match to file. He said they are only able to change about 30% to 40% of the address changes. He said the address has to match exactly to keep it from being returned as undeliverable.

**Program Owner (PO) Report**

Pete Reilly provided his background and apologized for not being able to attend the face to face meeting in Jacksonville, FL.

Pete provided information to the group regarding the tax payment option search feature. He stated when taxpayers went to the IRS.gov site and searched for tax payment options, the search would direct you to the Electronic Payment Options homepage. The site provided information on all different types of making payments to the IRS.

He discussed the group's feedback on the Notice 2273. He said he would provide verbal comments to the group today and then he would provide a better write up prior to the next meeting. He reviewed the different suggestions and

provided his thoughts. Pete said he would write up his comments from the feedback according to the scope of the project.

**Action Item:** Pete to provide the group his comments from their feedback on all three letters.

### **Joint Committee (JC) Report**

Annie spoke regarding the JC call, stating every month the chairs would provide a brief paragraph of the progress during the months. She said there could be a by-laws ad hoc committee to assist with reviewing them and approving them. She also mentioned there was the possibility of new member orientation either online or in person and to stand by for further information.

### **Subcommittee Reports**

The chairs of the subcommittees decided to table the topic till next meeting.

#### **Subcommittee A**

#### **Subcommittee B**

#### **Subcommittee C**

### **Screening Committee Report**

This topic was tabled to next meeting.

### **Outreach Events and Report**

Clark stated the first Outreach committee meeting was on January 17 and he would provide information at the next meeting.

Clark reminded everyone to turn in their reports to Kymberly and the report would be provided at the next meeting and on TAPSpace.

Kymberly requested that anyone who needed flyers to email her with their mailing address and she would get the flyers out to them soon.

The group was reminded that TAP members are not allowed to hand out any kind of outreach material other the flyers and issue suggestion sheet.

### **Mentorship**

All members report being satisfied with the mentor/mentee program.

### **Review of Assignments**

Tim reviewed the active items:

Pete to send his comments from the group's feedback.



### **Office Report**

Susan mentioned that Tiffany Todaro was no longer TAP's Acting Director and that Louis Morizio was currently the Acting Director till the end of the month. At that point there would be another person taking over as the Acting Director till the permanent person is selected.

### **Public Input**

None

### **Roundtable**

### **Closing**

Susan officially closed the meeting.

**Notice and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
December 3, 2012**

**Designated Federal Official (DFO)**

- Louis Morizio

**Members Absent**

- Edith Kendall (Excused)
- Russell Pinillis (Excused)

**Members Present**

- Doug Christopher
- Annie Fishman
- Clarke Powers
- PK Purkayastha
- Thomas Ralph
- Cindi Williams
- Susan Patton
- Lee Veal
- Zafrulla Kahn
- David Hayes
- Gilberte Mayo

**Staff**

- Louis Morizio, TAP Manager East (for Susan Jimerson)
- Tim Shepard, Program Analyst
- Duane Thomas (for Peter Riley, Office of Taxpayer Correspondence)

**Guests**

- Debora Townsend, Tax Liaison
- Brian Desousa, Systemic Advocacy
- Jodi Patterson, Director, Return Integrity and Correspondence Services

**Welcome/Roll Call**

Louis Morizio opened the call. There were no members of public on the call.

**Program Owner Report**

Jodi Patterson outlined expectations for the Notice and Correspondence Project Committee, which included request for help in designing the landing pages for the OTC, and suggestions from the committee for and FAQs (frequently asked questions) section for the landing pages.



## **Review/Confirm Meeting Minutes**

As this is the first meeting of the 2013 Notice and Correspondence Project Committee for TAP, there are no previous minutes to review or approve.

## **Issue Discussion**

Duane Thomas led a discussion on the functions of the OTC. The PowerPoint used was sent to committee members as a pre-read prior to the meeting and a printed copy was in member packets for the meeting. Duane noted that there is actually a significant distinction between a Notice and a Letter that he thought was important for the committee to be aware of going forward. Notices are generated with no human interaction (all pre-programmed and initiated by the computer system based on a series of events). Letters are generated manually, albeit with programmed language that is pulled together based on input of the individual composing the letter, either with a Word document or pre-set PDF document that has paragraphs that are pulled into the document from an established database. There is some customization with the letters, and none with notices. He further noted that the purpose of the OTC is to work on the design and development of Notices, not on what is said in the Notices. The highlighted basic guidelines are to have a consistent framework, logical flow, readability, and comprehension, as well as consistency of language. Business divisions determine the wording that is included in the Notices, OTC works on the layout and readability. It is not part of Forms and Publications. Notices and Correspondence deals with information targeted to specific taxpayers. Of note to committee members, he suggested that members visit the [irs.gov/notices](http://irs.gov/notices) site to see the list of changed notices. One area of improvement Duane Thomas suggested would be a positive for the OTC would be to see more hits on the landing pages, so work by this committee to suggest improvements to the landing pages could be something the committee chooses to focus some of their efforts. The big picture goal for success would be that there are fewer calls to the helpline, and fewer contacts necessary with TAS.

Debora Townsend, the TAP liaison with Wage and Income and Small Business/Self Employed gave some background information on her position and role as a consultant to this project committee, which includes hosting meetings with program owners and TAS, and making sure that the charter is followed. In addition, she screens information so that the appropriate research material is brought to the committee for use in working on assigned issues.

Brian Desousa gave background information on his role with Systemic Advocacy, and explained how the TAP project committee work would be used to support the office of the NTA.

Pete Riley, program owner for this committee, also gave a brief background on his role as the person responsible for providing research and information to the Notice and Correspondence project committee.

## **Elections**

As this was the first meeting of the N/C committee, elections were held for Chair and Vice Chair. PK Purkayastha and Annie Fishman were nominated for Chair. Annie Fishman was elected as Chair of the committee. Clark Powers was the sole nominee for Vice-Chair and was elected for that position. As part of his duties, he will also be in charge of the Outreach responsibilities for the committee. Cindi Williams volunteered to work on the Quality Review Committee for the TAP (this committee reviews all issues presented to the Joint Committee for readability, grammar, and spelling, prior to the issues being elevated to the IRS owners). Gilberte Mayo volunteered to be on the Communications Committee for TAP (this committee works on putting together the TAP annual report). A change for this year is that there will not be a separate screening committee at the TAP level. Issues will be screened by a screening committee established for each committee. The three members of the N/C committee that will screen issues referred will be Annie Fishman (Chair), Clarke Powers (Vice Chair), and Cindi Williams. There will be five core project committees going forward (Note: need to get these 5 from Louis Morizio). Ad hoc committees will be formed if/as needed.

**Methods of communication were reviewed, which included conference calls, face to face meetings (one per year), e-mail, phone calls, TAP Space, and coming soon, the HSIN (homeland security information network).**

**The four new members of the committee were assigned mentors. The mentee/mentor partnerships are as follows:**

**Gilberte Mayo/Cindi Williams, Zafrulla Khan/PK Purkayastha, David Hayes/Clarke Powers, Lee Veal/Annie Fishman**

**Guidelines for building consensus were discussed and members were encouraged to refer to their TAP handbooks, section 6.5 for more information.**

**The committee agreed that the number of members necessary to form a quorum would be 50 percent plus 1, with the caveat that with 13 members, consensus would be 7 individuals.**

## **Action Items**

The committee set their monthly call time for the second Wednesday of every month from noon to 1 p.m. ET, beginning on January 9, 2013. The committee requested a further action item from Timothy Shepard, Program Analyst, asking that an outlook calendar date be sent to members to accept for this recurring meeting, to include the dial-in phone number and access codes.

**Public Input was requested, and there were no members of the public on the call and no input received.**



**Committee members turned in their required forms (position description, volunteer agreement, direct deposit, and emergency contacts). Travel and expense reimbursement forms will be reviewed at the next meeting. Due to time constraints, the member procedures portion of the agenda was deferred to the next meeting, which will be Tuesday, December 4, beginning at 8 a.m. ET.**

**The meeting was adjourned by Louis Morizio at 4:35 p.m.**