

**2014 Meeting Minutes
Notices and Correspondence Project Committee**

- November 19, 2014
 - October 15, 2014
 - September 17, 2014
 - August 20, 2014
 - July 16, 2014
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-

**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
November 19, 2014**

Designated Federal Officer

- Susan Jimerson, Designated Federal Officer

Attendance

- Doug Christopher
- Eugene Goldfarb
- David Hayes
- Mary Kautzman
- Zaf Khan
- Stephen Webber

Absent

- Philessia Edwards
- Terri Klug
- Gilberte Mayo
- Roger Paquette
- John Slough
- Angie Trottier
- Lee Veal

Staff

- Sheila Andrews, TAP Director
- Tamikio Bohler, Program Analyst

- Annie Gold, Management Assistant
- Marisa Knispel, SA Liaison
- Michael Peleg, Supervisory Tax Analyst
- Russ Pool, TAP Analyst
- Pete Reilley, Program Owner
- Betty Scott, Program Analyst
- Tim Shepard, TAP Analyst
- Theresa Singleton, TAP Analyst
- Kim Vinci, TAP Analyst

Guest

- N/A

Opening/Welcome

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

Roll Call

Annie Gold took roll call and quorum was not met.

DFO Report

Jimerson welcomed everyone to the call. This is the last meeting scheduled for this FY 2014. The committee has done wonderful work this year on the project and grass roots issues and it has been very enjoyable working with this committee. There will not be a December meeting. The first meeting for the NCC will be at the face-to-face meeting in January 12-13, 2015 with our training date on the January 14, 2015. If anyone is looking to be a part of the notices committee remember there will be no meeting in December but the first meeting will be in January. More information will come when the final selections are made for each of the committees.

Otis Simpson has been sending out a solicitation to the returning members for which committee they would like to serve on. Be on the look for that information in your mailboxes. Andrews said there were 13 people who did not respond so a reminder was sent out to them. This has delayed us by a few days. Managers are getting together on Monday to discuss the committees. Once all of the committees and members are put into place you will be assigned to a committee, Annie Gold or Rose Babbs will be reaching out to you to collect information in order to make the travel arrangements for the face to face in January. Andrews stated there are several cities in the final selections: Albuquerque, NM; Atlanta, GA; Little Rock, AR; and Jacksonville, Florida. There is no available room big enough in Jacksonville.

Thank you to everyone. To our retiring members Doug Christopher, thank you for all your dedication and hard work for the past three years. You have done excellent work as the chair of the committee. Terri Klug, thank you. Theresa Singleton is on the call today. She is the Analyst taking over the NCC and will be

working with the NCC starting 2015. Shepard is also on the call but has move on to his new position. Shepard thanked everyone and said his goodbyes. Singleton expressed how she is looking forward to working with everyone on the committee.

TAP Director Comments

Andrews expressed her gratitude to Pool for holding it together, Singleton for taking it on, Shepard for all the hard work you put in and the retiring members. To Doug Christopher, thank you for an outstanding job as chair. You kept the focus of the committee going and for doing an excellent job. There is a lot of dedication and hard work that goes on behind the scenes to make this happen. Terri Klug will be retiring as well, thank you. Your efforts have assisted taxpayers and IRS in trying to improve the task that we are doing. Funding for the face-to-face meeting is at the National Taxpayer Advocate's office. Once the official approval has been received travel arrangements can be done. The new member package is with the Department of Treasury waiting for approval. There are a lot of things happening but a busy time. Encouragement to all who desire to come back to the NCC, speak with Christopher on what it is like being a chair, if you might be interested. Thank you all.

Christopher asked if there has been an additional new committee established to look at special projects. Andrews responded there has been a sixth committee added and called the Special Project committee. It will include Affordable Care Act issues. There may not be a lot of work done on it next year but we are looking at including tax issues for Americans living abroad, we are bringing on an International member so there will be representation on the Special Project committee and we moved Identity Theft to put the business and Identity Theft all together under this project. As other special projects and topics that may evolve we will add them.

Christopher gave special thanks and appreciation to Shepard.

Approval of Minutes

Tabled for the next meeting in January.

Public Input

None

Program Owner Comments

Pete Reilley stated there were no new updates at this time. He will be retiring effective December 3, 2014. Dwayne Thomas has moved on to another job. Andrews informed the committee IRS is working on possible issues for the Notices and Correspondence committee to work. We should hear something by the end of the month.

Issue 28318 – Notices: Delays with Response to Disagreement,

Hayes said the subcommittee thought this issue should be dropped. This decision was based mostly on information coming back from IRS. The person wanted to contest not the amount of tax owed but the interest and penalty that was accruing. If the taxpayer had paid the taxes due and left the penalty and interest out there, they could have discussed and possibly removed it. The way it was handled made it not doable. The committee will wait for quorum to decide.

Issue 29492 – Review proposed CP521 change

This issue generated back in February when Dwayne Thomas asked the committee to take a look at it. CP521 was an IA payment reminder notice. The IRS was revising it and wanted us to take a look at it and the edits. This was not done by the committee. Has this been overtaken or is it something the service might want the committee to take it up next year. The committee discussed the issue and what had happened with it. There was no indication to give feedback during the discussion.

Issue

- 29492- Revised Letter 2273C
- 26554- Revise Letter 3217C

The IRS response was received in March to decide if a rebuttal was going to be done. The subcommittee needs to know if the committee is going to respond to IRS' response on both of these Issues. The committee discussed and recalled the decision was not to rebut the decision. Pool recalled a review of the response and the decision was not to rebut. Christopher stated the committee previously made the decision to not take any further action and that should continue as the position. Pool will work with Hayes and clear both out of the database.

Outreach

Hayes congratulations to Lee and Eugene for their hours spend on outreach in the month of October. Their hard work and dedication is to be commended. Time spent on outreach but not tied to a specific event but goes back to a previous month. Those hours do not show up on the consolidation of the hours. Some may not receive credit for these hours. Discussion is being done with TAP staff to look at this and try and get all the hours to come over to the final report. Will keep the committee posted on the progress.

Christopher asked the status of is the one Referral that was sent over on estimated tax penalty. Jimerson stated it is on the desk of the Attorney Advisor and is trying to get it finished by Friday in order to make it on the Joint Committee's agenda.

Jimerson added if anyone still have hours spent on outreach that have not been turned in, please send to Singleton and send her a copy so that they can be added in.

Closing

Jimerson Officially closed the meeting and said the next meeting will be during the face-to-face in January 12-14, 2015.

These minutes have been approved and certified by the committee chairperson.

**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
October 15, 2014**

Designated Federal Officer

- Susan Jimerson, Designated Federal Officer

Attendance

- Doug Christopher
- Philessia Edwards
- Eugene Goldfarb
- David Hayes
- Zaf Khan
- Gilberte Mayo
- John Slough
- Stephen Webber

Absent

- Mary Kautzman
- Terri Klug
- Roger Paquette
- Angie Trottier
- Lee Veal
- Stephen Webber

Staff

- Susan Jimerson, Acting TAP Director
- Tim Shepard, TAP Analyst
- Marisa Knispel, SA Liaison
- Pete Reilley, Program Owner
- Theresa Singleton

Guest

- Mitzi Colleni

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.

DFO Report

Jimerson said the face to face meeting has been moved to the week of January 12, 2015. Training plans are still being work on and should be finalized by the end of the month. There are two more Joint Committee (JC) calls for the end the TAP year and one more call for this committee scheduled for November 26, 2014. Welcome back to Tim Shepard. Pool will be back with us on next month's call.

Christopher expressed thank you to everyone for being on the call. October 17, 2014 is the deadline to get your votes in for chair and vice-chair for next year. If you have not gotten your votes in please do so by the deadline.

Approval of Minutes

Minutes for September are approved with the following changes:

- Subcommittee A's Report (The Issue number is 29668)
- Subcommittee A should read (Subcommittee B)
- Subcommittee B should read (Subcommittee A)
- Noted on page four the correct number for the Software Issue is 29393
- Let the minutes show that there is contact information for the submitter
- The correct number for CP-21 B is Issue 17560 which has dropped

Public Input

Misty Colleti joined the call as an observer.

Program Owner Comments

Pete Reilly stated there were no new updates at this time.

Review IRS Responses

Issue 29543 – Estimated Payments. Gilbete prepared the referral that was supplied as part of the Pre-reads. Eugene Goldfarb sent a copy his comments on the referral to each member prior to the call for the committee's review. John Slough reminded the committee this referral should be reviewed and approved as soon as possible in order to get to the JC. Marisa Knispel stated Patty Wagner is the Program Owner Medium Publications. The committee reviewed and discussed language changes.

Decision: Approved with language changes to forward to the JC.

Issue 29393, Joint ES Payment

Shepard stated this was covered during the approval of September's minutes. Although this Issue is being dropped, there is contact information available for the submitter.

Action: Tim Shepard will work with Russ Pool to draft a closing letter to the submitter. This issue has been dropped.

Review of TAS Letters and Affordable Care Act Instructions

Tim Shepard stated two sets of letter went out to the TAP members for feedback. Several people did send in their response and thank you. Jimerson added the few responses were due to the short turn-around time. Shepard shared encouragement to the committee if anyone has not gotten their response in to please do so. John Slough expressed concern about not having the forms with the instructions in order to give effective feedback.

Action: Tim Shepard will do research and forward findings to members.

Decision: Committee agreed to send feedback to obtain more information when asked to review and provide feedback for the Affordable Care Act.

Subcommittee A Report

David Hayes stated the Issue 29668 had an initial statement to do with the individual being contacted multiple times. The case had the variable of filing a First time Homebuyers Tax Credit which is handled by an office other than the one where the original return was filed. They received an inquiry from servicing campus and the office that handles the Homebuyers Credit. It appears this is an anomaly if the right hand does not know what the left is doing. Further discussion points to a larger problem the subcommittee wants to pursue. The question was asked if Shepard could supply additional information where the gatekeeper has all the information up front that deals with the return may result in a different issue. Taxpayers are under the perception IRS shares information internally therefore one area within IRS is all the taxpayer has to deal with. The example being the taxpayer files in one office and get an inquiry on the return from a different office. It is up to the subcommittee to either pursue or drop the issue.

Decision: Remain Active

Subcommittee B Report

John stated Subcommittee B issues were covered during Subcommittee A reporting.

Outreach

Hayes stated 3 or 4 members reported. Credit is not given to time spent on TAP that members report on their Outreach Reports. The time does not show up in the roll-up reports. When we post a report on TAPSpace about outreach, we don't report the "hours spent on TAP activities" numbers. There are more hours spent on outreach by this committee that does not show up as a new event.

Closing

Jimerson Officially closed the meeting and said the next meeting is November 19, 2015, 9 a.m. (PST).

These minutes have been approved and certified by the committee chairperson.

**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
September 17, 2014**

Designated Federal Officer

- Susan Jimerson, Designated Federal Officer

Attendance

- Doug Christopher
- Philessia Edwards
- Eugene Goldfarb
- Mary Kautzman
- Zaf Khan
- Terri Klug
- Gilberte Mayo
- Roger Paquette
- John Slough
- Angie Trottier

Absent

- David Hayes
- Lee Veal
- Stephen Webber

Staff

- Sheila Andrews, TAP Director
- Russ Pool, TAP Analyst
- Marisa Knispel, SA Liaison
- Pete Reilley, Program Owner
- Duane Thomas, Program Owner

Guest

- N/A

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.

DFO Report

Susan informed the committee the newest information, looking at the schedule there are two remaining Project meetings for October 15, 2014 and November

19, 2014 before the year ends. This means getting the recommendations together and getting them through the process. The Joint Committee (JC) has two more meeting schedule on October and November 26, 2014. They will look at getting the recommendation approved and to the IRS. Once the Committee has prepared their recommendation, it goes to review by Systemic Advocacy (SA) Analyst and by a Portfolio Advisory which takes up to 10 days to look at it the information.

After the referral has been looked at, any feedback will come back to the Committee for revision or addition before it goes to the Attorney Advisor who also has up to 10 days to look it over for any improvements or feedback. The committee will want to look at that before sending it on to the Joint Committee. Begin to think when would be the best time to deliver the recommendation to the review process. Keep in mind, with the next full Committee meeting it gives us a month to finalize referral to get in the review process. The TAP program will be looking to received feedback on the Small Business Health Care Calculator. A solicitation will go out for feedback on this item. Nominations for the 2015 Chair and Vice Chair positions are closed.

More information will be coming with opportunities to meet the candidates and when voting will begin. The Annual Regional Committee is working to get everything completed for the Virtual and Face-to-Face training. If any member would like to participate there is still a need and everyone is encouraged to do so. There is a lot of work to be done. The Face-to-Face meeting is still set for the week of December 8, 2014 with the training date of December 10, 2014.

Chair Report

Doug expressed thank you to everyone for being on the call. Attendance is excellent for this call and this give us a quorum. The committee's choice is Jacksonville for the Face-to-Face meeting but it is too early to say definitely. Susan stated areas are being looked at that will be suitable and Jacksonville is one of them. There will be more information to come.

Approval of Minutes

Minutes for June, July and August are approved.

Public Input

N/A

Program Owner Comments

Pete Reilley shared a brief update reflecting back on some prior year activity work submitted by the committee. There is a concept of how long things take before they are put into the production stream after recommendations are accepted. The bad news is it can take a long time based upon other priorities and updates to correspondence letters can only be done once a month through a

transmittal system. The good news is 80% above the accepted recommendations are showing up and put into production. The changes are beginning to be seen.

Action: Russ asked that he be included on the status when on the actual acceptance.

Review IRS Responses

Issue 28843-Revision to Letters 673C deals with issues with taxpayers who submitted more than one Return per Tax period. This referral started with last year's Committee and this Committee approved and sent it up to the JC for approval in March. Dwayne Thomas added it has already been implemented at least two out of three of them. This recommendation has three referrals: "A" was not accepted. It was decided not to change because the form number was already there. "B and C" were accepted and implemented. Russ will change the status in the database showing the approvals and it will be in the Annual Report next year.

Decision: Approved to move forward

CP2000 Issue 24894

This issue was sent to the Service around the March-April timeframe and it was rejected. It was a part of the pre-reads sent out for reconsiderations. Discussions held by committee. In the IRS rejection response it was pointed out the justification is over 80% of Taxpayers pay their taxes on time and in full. It was noted the statement did not have anything to do with the CP-2000 issue.

Decision: Consensus to forward back to IRS for reconsideration

Russ informed the committee a response is due back within from the IRS in 30 days but this does not mean it will come by this timeframe.

Issue 27807 – Installment Letter

The IRS response showed they accepted three of the recommendation rejected four and partially accepted one. 3217C – This referral was sent by last year's committee. Russ stated it was discussed and seemingly accepted the recommendation.

Sub-Committee A Report

John Slough stated he agrees with what the sub-committee as done. The taxpayer's problems are being recognized when they try and do corrections. The recommendation is something that has been needed for a long time. Doug pointed out the sub-committee decided to drop this issue. Russ confirmed the decision to drop. This was an individual issue where the client refused to pay the tax bill. With further discussion, the committee agreed Russ will send an email to David and John outlining John's issue to re-open. Together they will write up a new referral to bring back to the committee. Susan agreed the sub-committee should revisit and decide whether to drop, resurrect or come up with a different issue. A sub-committee call may result after the conversation. John is in agreement with this decision.

Software Issue

John discussed this issue with David regarding the program the IRS uses for Free-Filing Alliance. The software being used commercially is handling this. Suggestion was made to ask IRS what are their requirements and what software is being used. This is a difficult level working with so many providers. Russ stated he and Ken did research on this and IRS wanted to know what software they were using. There is no contact information to follow-up to get any background on this issue.

Decision: Consensus to DROP

CP-21

It has been a very effective form. No indication IRS is doing anything wrong. Maybe the individual responding to the taxpayer did not know how to use the system when completing the CP21. If filled out correctly, it works fine.

Decision: Consensus to DROP

Issue 29543- Sent email to Gilberte and have not heard back. Gilberte stated the suggestions made by John should be added in the referral. The referral should be submitted in October. Susan stated by the time this issue gets through the two reviews it should have time to go to the Joint Committee. Doug said we may have to wait for January. Susan assured the committee it is a very strong possibility this issue will make it to the JC in time.

Action: Sub-Committee will submit the Referral at next month's meeting.

Sub-Committee B Report

Doug shared David's input on the Sub-Committee's status. There were 3 issues talked about. They decided to drop this issue. On issue 29668, Information sent by spouse to central office. Further information gathering will be done in order to proceed on this issue.

Outreach

Doug stated that David had sent an Outreach Report where he received reports from five members who reported on eight different events. One member added issues from previous months. The total numbers from the Report was 27.7 hours of Outreach completed. Encouragement was stressed to everyone to continue doing Outreach and submit the Reports by the beginning of each month.

Susan added this was a good and productive meeting. The committee covered a lot of issues. Remember how important doing outreach is to the success of the Taxpayer Advocacy Panel. The next meeting will be October 15, 2014. Thank you to everyone who participated on the call.

Closing

Susan Officially closed the meeting.

**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
August 20, 2014**

Designated Federal Officer

- Susan Jimerson, Designated Federal Officer

Attendance

- Philessia Edwards
- Eugene Goldfarb
- David Hayes
- Zaf Khan
- Gilberte Mayo
- John Slough
- Lee Veal

Absent

- Doug Christopher
- Mary Kautzman
- Terri Klug
- Roger Paquette
- Susan "Sue" Patton
- Russell Pinillis
- Angie Trottier
- Stephen Webber

Staff

- Sheila Andrews, TAP Director
- Russ Pool, TAP Analyst
- Marisa Knispel, SA Liaison
- Pete Reilley, Program Owner
- Tamikio Bohler, W&I Liaison
- Kudi Usman, TAP Analyst

Guest

- N/A

Opening/Welcome

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

Roll Call

Annie Gold took roll call and quorum was not met.

DFO Report

The Joint Committee met last week in Milwaukee, WI. It was a very good meeting. There were a couple of Issues to be approved and forwarded to IRS for further consideration. A lot of different processes were discussed on how to improve and build on them. Some things were worked on to get in place for the Annual Regional Committee meeting. Training is occurring every other week with members to train them for the training piece of the meeting as well as who can instruct, changing up some of the curriculum, looking at ways of doing some things virtually. This would help our second and third year members by not having to sit in on the training of things they have already been doing for a year or two. The TAP Staff had a risk assessment meeting to look at getting some plans put in place with some of the Staff retiring. This is to help with the transitioning of new Staff coming aboard or replacement Staff taking over to minimize the effect on members and on the work being done. Sheila reminded the committee there will be an all TAP Virtual meeting scheduled for August 26, 2014. Each member is encouraged to participate on the call. It will be very informational. There was an email or calendar invite sent to each member.

Chair Report

Doug could not make the meeting but sent his greetings from Glacier Mountain Park. David Hayes represented him by sharing there will be a call within the next few weeks for anyone interested in becoming Chair or Vice Chair for next year's term. Members may self-nominate themselves or have someone else nominate them. The current Chair, Ken Armstrong and Vice Chair, Mike Swartz would be happy to answer any questions on the positions. The Joint Committee has approved issues to start up in 2015. Specifics will be brought up later in the meeting. The FTF meeting is scheduled for the week of December 8, 2014, tentatively set to be held in Jacksonville, Florida. The exact time for this committee has not yet been determined. This December 8, 2014 is not set in stone but members are encouraged to look at your calendars and pencil in the time. If there are any conflicts please send email to Russ and Tim. This will help with the scheduling of people to do certain things if they are not going to be able to make the meeting.

Approval of Minutes

Minutes for June and July were not approved.

Public Input

N/A

Program Owner Comments

Pete Reilly explained how there are timelines in place for routing and when it makes it to his attention. This is also true for when things are accepted at IRS. It may take months ahead to get to him. The process in place is to monitor the

implementation of this. There is also a tracking procedure on how letters are release through the means of a monthly transmittal. The IT people have once chance, early in the month to do any changes and get them in routed. There are things backed up and is placed in a Parking lot waiting on a listing of items to go on the transmittal. Depending on other priorities, things may get pushed back a bit before getting on the transmittal.

Issue 28843 Revision to the Letter 673c

David said the IRS has accepted this recommendation, with a proposed implementation date of November 30, 2014.

Issue 24894 (CP2000)

This is the issue surrounding CP2000. This issue was in utilizing CP2501 in lieu of certain situations originally turned down by IRS. Doug is currently working on another draft to send out to this committee for review and comment. If you have not received a working draft from Doug, please provide him an email to inform him with your comments.

Issue 27807 (Letter 3217C)

There were a number of recommendation sub-numbers. Gene stated certain parts were accepted (1, 2 and 3). The Pre-reads are out on Section 566 and 567, 568. On the latter two 569 the recommendation was to change the wording at the bottom of the letter. There should be some specific information there. Over on 570 IRS accepted portions and not others, with the committee's permission, given the fact there is no quorum. David asked that members review the two things that were rejected and be prepared to provide comments at the next meeting. Sheila reminded the Committee no business decision can be made without a quorum can be done during this meeting.

Sub-Committee A Report

David stated there are four issues the Sub Committee is working on:

- 28608 – Basically, let the taxpayers know what is going on with their return.
- 29065 – General lack of information
- 29668 – making sure contact offices are current on documents
- 28318 – Holding Collections, IRS cannot stop the computer from sending out Notices to Levy and Lien letters. If one was received let them know and they would block it. The Sub-Committee is working on proposal to have the levy be put on hold. The subcommittee is going over the issues one at a time and almost ready to report to the group.

Sub-Committee B Report

John said the meeting was held on August 6, 2014. Gilberte stated she will be ready in another week to report to the committee. John also will be ready in another week.

Notice Committee IRS proposal for 2015

Russ stated a pre-read titled "TAP 2015 Projected Project Proposal Notices and Correspondence Committee" document. This is a document that Doug and a team of Russ and Susan and others, putting forward to committee to submit to IRS. Same process and issue statement as last year. It will go to IRS for their project approval. IRS may come back with what they want the committee to work. The specific issues that were addressed are from the parking lot assigned to the committee. Susan said if the members want to go back and look at those specific issues and how they relate to the Notice Committee you can do that. Russ will provide the information if you need it. The description and specifics Russ can get out to the members. Any suggestions and/or comments send back to Russ.

Outreach

David said out of the five members on the committee four turned in their reports for July. He stressed the importance of getting the reports in and to complete the spreadsheets. Of the four that turned in information there were different articles, speeches made, working with Advocates and meetings shared. Lee did three different presentations and shared information on her outreaches activities. She reached out to colleges, family, friends and some of the businesses she associates with. The TASs are doing Congressional meetings now and it would be good to contact them to get involved to attend their meetings. This would be a good avenue in getting information out there. David suggested sending a copy of the Newsletter from Headquarters along with a cover letter out to remind the readers we are out there would be a good idea.

Sheila stressed the Taxpayers Bill of Rights are available if there are questions that out there. This is a great tool to use to help answer Taxpayers questions. The announcement is out there on SharePoint. Russ said there is a link that will take you directly to the Bill of Rights.

Closing

Susan officially closed the meeting.

**The next Notices and Correspondence committee meeting will be on
Wednesday, October 17, 2014 at 2 p.m. EST.**



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
July 16, 2014**

Designated Federal Officer

- Linda Rivera, Acting Designated Federal Officer

Attendance

- Doug Christopher
- Philessia Edwards
- David Hayes
- Zaf Khan
- Roger Paquette
- John Slough
- Lee Veal

Absent

- Eugene Goldfarb
- Mary Kautzman
- Terri Klug
- Gilberte Mayo
- Susan "Sue" Patton
- Russell Pinillis
- Angie Trottier
- Stephen Webber

Staff

- Sheila Andrews, TAP Director
- Russ Pool, TAP Analyst
- Marisa Knispel, SA Liaison
- Pete Reilley, Program Owner
- Duane Thomas, Program Owner
- Tamikio Bohler, W&I Liaison
- Kudi Usman, TAP Analyst

Guest

- N/A

Opening/Welcome

Russ Pool officially opened the meeting and welcomed everyone to the call.

Roll Call

Annie Gold took roll call and quorum was not met.

Chair Report

Doug stated since quorum is not met the minutes will not be approved for June. Discussions can be done but no decisions will be made. From the Chair's report the last meeting held at the Joint Committee level, the Face-to-Face will be held in December and it will be a Regional meeting. Look forward to the FTF as time approaches for New Members. More information will be coming.

Approval of Minutes

Minutes for June were not approved.

Public Input

N/A

Program Owner Comments

Pete Reilley stated he is running late on a couple of the responses on the recommendations and apologizes for the delay.

Issue 30548 Attorney Advisor Review

David said the revision of the Form 886-H-EIC based on the 2014 draft the Service has already reported. An email was received and the attorney said everything looked good. They thought the word Official might be there to meet a requirement in the operating rules within IRS something our committee would not normally be aware of. The attorney said there were provisions in the internal memorandum of the IRS and the word "Official" needed to be used. This was discussed during the Subcommittee A meeting. The subcommittee wants to leave its recommendation as originally submitted.

ACTION: Russ will add this issue to the Joint Committee's Agenda and forward notification of meeting to David.

Sub-Committee A Report

David Hayes – Review of TAP issue 30548 Review of Form 886-H-EIC-2014 (DRAFT) Russ advised without quorum this issue cannot be taken to the Joint Committee. The recommendation was to change the wording.

Review IRS Responses

Issue 24894 – The committee discussed the issue and the response received. The subcommittee asked IRS to have the computer automatically send out the notices. Sheila shared no official decision can be made but independent work around would be ok and present it to the full committee next month.

Issue 27807 response had a mixed response where the Service adopted a portion and not the others. This issue will be discussed at the next month's meeting.

Screening Report

Issue 26555 change in Status, Russ said he wrote to Peter and with his blessings, IRS changed their responses of three of them from rejected to resolve prior to elevation. The committee does get some credit for this.

ACTION: Russ will send out status to Eugene and copy David.

Sub-Committee B Report

John stated the subcommittee met briefly and discussed possible resolution being changed. John accepted a project to be involved in. Return processing came in and each year estimated tax payment allocations some went through and some did not, subcommittee B to take a look at this issue. John is waiting to hear from Mary and Giberte on their reports. Sheila assured John support in reaching out to the members is available and elevate so Ken is aware of what is going on. The first thing is for John to send them a letter and if there is no response she can assist. If no contact with the members a certified letter will go out to them to confirm their interest.

Outreach

David stated they are pushing forward on the EIC Notification Form. It is moving forward to the Joint Committee. Discussed status of what Eugene is working on making the envelope that would be given out during the Outreach meeting are given to the attendees on their reporting efforts in making these postage paid envelopes. Some issues worked collectively our member has not been able to commit the time and resource to this issue. David stated he may have to take the issue on himself in order to have it all done prior to the FTF meeting this year.

David also stated he had asked Eugene to give a summary of what we have already received in writing but Eugene was not able to be on the call today. David added he is in the process of wrapping up what came from his LTA meeting held on last week. There were Congressional representatives and several Staff members were including people who handled paperwork flow in the Nashville office. The speakers from IRS had a TAP referral ready to give to David at the beginning of the meeting. The Liaison people had three referrals that were shared from constituents. Have about six issues that came out of this outreach. Gave liaison a snap shot from the Outreach about we do not speak for IRS but the Taxpayers.

Phillessia and Mike will be attending their Liaison meeting at the end of the month around the July 28, 2014.

Russ added Tim Shepard will be returning from Detail on July 28, 2014. He will be back with the committee in August.

Closing

Linda Rivera officially closed the meeting.

The next Notices and Correspondence committee meeting will be on Wednesday, August 20, 2014 at 2 p.m. EST.

**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
June 18, 2014**

Designated Federal Officer

- Susan Jimerson, Designated Federal Officer

Attendance

- Doug Christopher
- Philessia Edwards
- Eugene Goldfarb
- David Hayes
- Mary Kautzman
- John Slough
- Lee Veal
- Stephen Webber

Absent

- Zaf Khan
- Terri Klug
- Gilberte Mayo
- Roger Paquette
- Susan "Sue" Patton
- Angie Trottier

Staff

- Sheila Andrews, TAP Director
- Russ Pool, TAP Analyst
- Marisa Knispel, SA Liaison
- Pete Reilley, Program Owner
- Duane Thomas, Program Owner
- Tamikio Bohler, W&I Liaison

Guest

- N/A

Opening/Welcome

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

Roll Call

Russ Pool took roll call and quorum was met.

DFO Report

Susan mentioned that the TAP year is rapidly coming to an end so we need to work on getting the recommendations into the approval process. The JC will soon have their face to face meetings. Turn in your outreach report if it is still outstanding.

Sheila discussed the changes in Systemic Advocacy. Rena Girinakis got a promotion and is to become the Deputy National Taxpayer Advocate which means she will be second in command behind Nina and Kim Stewart will become the Director of Systemic Advocacy. I will try to invite her to TAP functions. In the area of disclosure, our training committee will meet next week. We now have the opportunity to have all committees meet in one location but it does come with some risk. If you have any suggestions, let Suze Kanack or your committee representative know. Sheila discussed the pros and cons. There is more scrutiny the higher dollar amount and higher approval. She discussed the approval process. Overall, she thinks a regional meeting works better for TAP because it will give your committee more time.

Sheila discussed overnight travel. There was an exception made for overnight stays because the member was riding with the LTA. This will continue to be policy as long as there is enough money.

Chair Report

Doug stated that Stephen Webber is the committee's representative for the regional planning meetings. Give him any recommendations for the meetings. JC sent two issues up. One issue was instruction correction to the Form 1040 and the other issue was dealing with transactions with foreign trusts. Stephen Webber stated he would like to hear about any suggestions from the members about the last face to face meeting by email or phone call.

Approval of Minutes

Minutes for May were approved as submitted.

Public Input

N/A

Program Owner Comments

Pete Reilley stated he had no updates but would answer any questions from the Committee.

Sub-Committee A Report

David Hayes – Review of TAP issue 30548 Review of Form 886-H-EIC-2014 (DRAFT) David asked if everyone had an opportunity to take a look at the issue. John commented on the term “official”. David said IRS can review it and might even amplify the phrase. Gene asked about the Spanish suggestion. A discussion was conducted and the suggestion is incorporated. Russ will drop the

last sentence of the project statement into the goal statement location for clarity. Doug – The committee has approved this to go to the Joint Committee. Susan – We will run it by the attorney advisors. David was asked to be on the Joint Committee call when this issue was presented. It was brought up about the return envelope issue.

Action: Susan will look into it.

Gene - Issue 26554 rebuttal will be on 651 and 657. Most others were denied because of the correspondex system. Gene explained why the others were not being considered for reconsideration.

Reconsideration 651 was discussed. (mailed by due date) The point was to specify the due date means “payment received by” otherwise it will be a liability for the taxpayer. Put in a very short statement.

Reconsideration 657 – Add a sentence to keep the letter for their records. There was a discussion why to reconsider this recommendation. It is just good business practice. Doug – These will go directly to the IRS. They do not have to go to the JC. They did do it on other notices.

ACTION: Russ will submit these to the IRS.

Sub-Committee B Report

John stated the subcommittee reviewed three issues and decided two should go to the toll free committee (28435 & 29056) and the other one should be dropped (29725). There was a discussion about the other committee’s work and how these will fit into their committee. The other committee will also screen it and decide as to the disposition. It was decided to route the two to Toll Free and drop the other one.

Action: Russ will get these to the Toll Free Committee and close the last one the committee is dropping.

Discussion was conducted about current referrals. The subcommittee is working on referrals. Mary and Gilberte are currently working on these. Mary is almost done and John is also writing up a referral. Doug mentioned that the TAP year is coming to a close and we need to get these elevated.

Action: Mary and John will get together to finalize these.

Review IRS Responses

Doug led a discussion of last year’s referrals. This is the last one dealing with collection issues. The question was asked if there was an updated template for this letter. Doug mentioned we probably need to make sure we have the most updated template before any discussion about reconsideration. On the last one Lee worked on it was not the latest so the committee did unnecessary work.

Action: Russ will make sure this is the latest template and bring it back next month.

There was discussion about the correspondex issue. Most will probably be due to this but we can look.

Outreach Report

David discussed the idea of finding topics for specific groups like child care credit. Tax Tips have good information and can be used as a presentation as long as we represent TAP and not give tax advice. He gave examples and suggestions. It is also important to keep the outreach reports up to date. Now that tax season is over, we are ready to do outreach and catch up on the reporting. David also suggested that the members go in after each event and record them instead of waiting to capture them all at one time. Also, work with your LTA. Examples were given about congressional visits and sending out newsletters. This is a good place to find referrals. Contact David by email or phone for examples or help.

Closing

Susan officially closed the meeting.

The next Notices and Correspondence committee meeting will be on Wednesday, July 16, 2014 at 2 p.m. EST.



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
May 21, 2014**

Designated Federal Officer

- Susan Jimerson, Designated Federal Officer

Attendance

- Doug Christopher
- Philessia Edwards
- Eugene Goldfarb
- David Hayes
- Mary Kautzman
- Zaf Khan
- John Slough
- Lee Veal

Absent

- Terri Klug
- Gilberte Mayo
- Roger Paquette
- Susan "Sue" Patton
- Russell Pinilis
- Angie Trottier
- Stephen Webber

Staff

- Sheila Andrews, TAP Director
- Trena Derricott, TAP Analyst
- Annie Gold, TAP Secretary/Note taker
- Russ Pool, TAP
- Pete Reilley, Program Owner
- Duane Thomas
- Betty Scott, W&I

Guest

- N/A

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.

Approval of Minutes

Minutes for March and April 2014 were approved as submitted.

DFO Report

Susan gave a special thank you to everyone already participating in the Interviews that are ongoing now through June 13, 2014. There may be a couple of slots still available if you have not but are still interested in participating in the process.

The Annual Regional Planning Committee will soon begin planning for the Annual meeting for FY2015. Look for solicitation for volunteers to assist on this committee.

This will be Trena's last meeting for the NCC. She will be with the Committee through the end of this month. Tim will not be back for another 30 days. In the meantime, Russ Pool will be filling in until Tim returns from his Detail. Russ is our TAPSpace expert. Russ expressed his gratitude to all and he looks forward to working with the NCC.

Joint Committee Update

Doug stated the JC at the last meeting discussed feedback from people who submitted issues. They have assigned the Communications committee to develop some kind of standard process for getting this feedback sometime within the next few months.

Public Input

N/A

Program Owner Comments

Pete Reilly stated he had no updates but would answer any questions from the Committee. Trena stated she forwarded a request based on the question to address why changes cannot be made to the Correspondence system and the Committee is waiting for an update. Doug added the reason for the referral was there were a couple of referrals from last year in reference to Issue 26554, a lot of the recommendations made were rejected because of the Correspondence system. Pete responded unfortunately, the Correspondence system and the letters that are produced are ugly for a lack of a more professional word. The system dates back to 1970 to 80s. The font and text used looks as though it was printed with a IBM typewriter. We are planning to replace this system anticipating around 2016. The request to change some cosmetic changes, bolding text, underlining certain things, moving things in different places because of the age and capability of the system we currently do not have the capability to do. We don't have a lot of formatting we can do with a C letter. Some indentation can be

done. There is not a lot of functionality in Correspondence based on the limitation of the system. There is no specific design or product is available on what the system will look like or its capabilities. One of the prime objectives is to have the new system make our letters more professional and add some functionality to it. The loading and getting it used by 2,500 people will take time. Taxpayers have reported that the current letter looks so poor they are not sure it is from the IRS. 2016 is the moving target and it is the earliest to try and have this system in place. Reilley asked if there could possibly be a way to discuss the things on the table prior to being placed in a situation to be rejected due to the system not being able to accommodate requested changes. Reilley assured the committee he is always ready to discuss the recommendations and provide guidance and feedback when possible. Someone from his staff would be available to participate in the subcommittee meetings to answer questions. Discussions with the budget and IT offices are being done to work out a business solution. Trena made the suggestion to have someone from the subcommittee present during the discussions.

Sub-committee Reports

David Hayes asked if everyone had an opportunity to take a look at the responses on Issue 26554 and if there were any comments on the responses. Lee Veal stated on some of the responses the subcommittee did not want to make any changes. After discussion by the Committee, Trena asked if the subcommittee wanted to go back and look at it and do a rebuttal. Trena will set up a time with Doug and anyone who would like to assist on getting the rebuttal completed, after this call. Lee, Gene, David will assist. Trena will set up the meeting in the near future. Issue 26555, will be included in this discussion for both issues to forward back to the Joint Committee for reconsideration.

Sub-Committee A Report

David stated the subcommittee had a good meeting on May 2, 2014 and five of the subcommittee members attended. They determined there was enough commonality in the issues that they would combine them and come up with a recommendation. Angie Trottier will lead and David is her mentor. The other thing the subcommittee is working on is the 886HEIC document. A draft referral was done for the subcommittee and posted on TAPSpace. The subcommittee members will review it by, June 3, 2014, so David can put together a single item to discuss on June 6, 2014. The overriding concern is IRS is sending out notices automatically off the system. The subcommittee thought the problem may be systemic. A task list should be put together where other can review for possible revision if needed.

Sub-Committee B Report

John stated the subcommittee had two meeting without quorum. The decision on what the subcommittee would do was discussed. All issues have been discussed except one. Trena forwarded a request for information but is still waiting for a response back.

Mentoring Update

Trena stated she looked at the Survey results and thank you to all who are mentors. There were a couple of suggestions from the survey for the mentors.

- Mentors should be more involved and mentor the mentees.
- Early calls to mentees and give overall the prospective.

TAPSpace Training

There were concerns on accessing TAPSpace. Russ Pool is the expert with TAPSpace. Russ will be setting up a training class for all who are interested and he is available for a one on one session. Susan made the suggestion to send an email out to each member for any interest in participating in a training session by instructed by Russ. Trena shared how she participated in the training and encourage everyone interested to take the training.

Business Reply Envelope

TAP Management has been very receptive of the stamp mailers situation. Thank you to Eugene for his suggestion in this area to get a stamp on it. In turn get more responses from the public. An update will be provided on the progress of this.

Outreach Report

David said the Outreach committee talked about developing a computer turnkey concept would be a good way to spark an idea. David shared how he pulled together some information and will send it out to each member upon request. The Child and Dependent Tax Credit Reduction in Federal Income Tax, is targeting the young community. He put some of the top frequently asked questions together with answers. He will forward a copy of his presentation to Trena who will send a copy to each member of the group.

Closing

Susan officially closed the meeting.



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
April 16, 2014**

Designated Federal Officer

- Susan Jimerson, Designated Federal Officer

Attendance

- Doug Christopher
- David Hayes
- Zaf Khan
- Roger Paquette
- John Slough

Absent

- Philessia Edwards
- Eugene Goldfarb
- Mary Kautzman
- Terri Klug
- Gilberte Mayo
- Susan "Sue" Patton
- Russell Pinilis
- Angie Trottier
- Lee Veal
- Stephen Webber

Staff

- Sheila Andrews, TAP Director
- Tim Shepard, TAP Analyst
- Annie Gold, TAP Secretary/Note taker
- Deborah Mormon-Townsend, TAP Liaison
- Tamikio Bohler, TAP Liaison

Guest

- N/A

Opening/Welcome

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



Roll Call

Annie Gold took roll call and quorum was not met.

Approval of Minutes

Minutes for March 2014 were tabled to next meeting for approval.

DFO Report

Susan gave a special thank you goes to everyone who attended the Face-to-Face meeting in Jacksonville on last month. It was very enjoyable to meet and work with everyone. The Planning Committee meeting will be held soon. Everyone is encouraged to let Susan know if interested and want to be involved in the Planning Committee. In reference to the Ranking Panel, there are 387 applicants pared down to 100 who will be interviewed. The interviews should begin during the first part of May 2014. The Panel consists of members from the TAP Committees, Staff and LTAs. Members are encouraged to participate. There are opportunities available to be involved in the process.

Thank you for providing your travel expenses to Annie in order for her to prepare your travel vouchers. A request for the completion of the Direct Deposit Form went out to each member. This information is needed to have on file and supply to the Finance Center. The Financial Institution does have to certify the information. Make sure you complete Section 3 where it asks for the name of the Financial Institution and the Routing number.

Joint Committee Update

David stated the CP2000 proposal was approved and now is with the IRS. There was another proposal submitted from a different committee that the Joint Committee sent back for more information. A reminder to well document the issues prior to sending to the Joint Committee because they will send them back if more information is needed.

Public Input

N/A

Program Owner Comments

Dwayne Thomas stated there were no updates at this time.

Sub-committee Reports

David Hayes informed the committee the minutes for Sub-committee A had been produced and distributed by Trena. Assignments have been given to members and the Sub-committee is working with Tim to schedule the next call. David will contact Tim prior to then to obtain the Agenda. Tim shared the date and time for the next call will be on Friday, May 2, 2014.



John Slough reported on Sub-committee B. There has not been any response received from the Sub-committee members. He is still waiting for Mary and Gilberte to get the referrals out. The next schedule meeting is on May 7, 2014.

It has been three weeks since the Face-to-Face in Jacksonville, and members may have been busy. Tim will get with Doug and/or Trena and John will follow-up on getting the referrals ready for the next call.

David volunteered to assist in writing the referrals.

Outreach Report

The Tax season is behind us and we are excited to begin working on TAP issues. David advised the members to practice having paper to write on when approaching and talking with Taxpayers. David encouraged everyone to begin putting feelers, talking points, newsletters, handouts, build power point presentations. These could be used along with the Newsletter from TAP and send out to the Congressional Liaisons. A listing can be obtained from the Local Taxpayer Advocate's office. Tim mentioned the outreach reports will be posted soon. It is a great year for Outreach.

Tomikio Bower shared she is working with Deborah. A lot of communication is funneled through Deborah. Tim added Tomikio is the new Liaison for this Committee and everyone welcomes her to the committee.

Sheila Andrews thanked everyone for participation in the Face-to-Face. Due to the birth of TAP East Area Chief Louis Morizio's child, Sheila was not able to attend the committee's Face-to-Face meeting because she had to cover for Louis in Indianapolis. If there is any assistance needed, please reach out and contact her office. Your hard work and efforts are appreciated.

If anyone hears of changes in the Tax Law, bring it to our attention. Continue handing out informational sheets to people about TAP. Remember issues introduced can be turned into Global issues that could be referred on to TAS. New Members must understand Legislative changes can be recommended to TAS and they can forward to Congress who will put it in for consideration. Members are encouraged when out speaking with Taxpayers and these types of issues arise, write them down. These are grass root issues!

Closing

Susan officially closed the meeting.



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
March 24, 2014**

IRS Staff

- Susan Jimerson – Designated Federal Officer
- Tim Shepard – Program Analyst
- Trena Derricott – Acting Program Analyst
- Duane Thomas – Program Owner, Correspondence Design Services
- Leatta Phillips – Program Owner, Refundable Credit Administration
- Annie Gold – TAP West Secretary
- Deb'orah Momon-Townsend – Program Analyst, W&I Liaison
- Tamikio Bohler – Program Analyst, W&I Liaison

TAP Members

- Doug Christopher, Chair – Winchester, KY
- David Hayes, Vice Chair – Mt. Juliet, TN
- Eugene Goldfarb – Syosset, NY
- Angie Trottier – Mandan, ND
- Mary Kautzman – Windermere, FL
- Philessia Edwards – Austin, TX
- Gilberte Mayo – Lincoln, ME
- Stephen Webber – Glendale, CA
- John Slough – Martinsburg, WV
- Roger Paquette – Johnston, RI

Welcome/Roll Call

Susan welcomed everyone and roll call was given by Annie.

Building Overview

Sara Wallace from the Centralized Delivery Services (CDS) provided the facility amenities and emergency information.

Introductions

Susan invited everyone to introduce themselves. Tim will be going on a 60-day detail beginning April 7, 2014, and Trena will cover for Tim. Tim indicated that he and Trena will be switching departments.

Approval of Minutes

Minutes for February 2014 were approved by consensus.

Review Agenda/Public Comments

Doug, Committee Chair, previewed the agenda. The group will break out into the two subcommittees.

Program Owners Comments

Duane gave a presentation on Notices and Correspondence data. His office, the Office of Taxpayer Correspondence (OTC) was formed in 2011. Each office of the IRS sent out different correspondences, all with different formats and font, etc. About five to six years ago Congress put together a TAP team to make recommendations to make the notices and letters unified.

Notices are computer generated based on the information from the return. The IRS sends out 200 million notices per year. For example, a CP09, *Earned Income Credit – You May Be Entitled to EIC*, is a computer generated notice to notify the taxpayer that they may qualify for Earned Income Credit (EIC).

Letters are manually inputted by IRS employees. Paragraphs are selected by the employee based on the individual issue. This is the same system that has been implemented and used since the 1970s. IRS sends out 30 million letters per year, and is working on using the Notices software to generate letters.

Duane discussed what TAP can do. He suggests using outreach events to request recommendations to improve notices and correspondences. Making correspondence easier to understand is a challenge based on the complex tax codes, etc. OTC does not control the content. The ultimate goal is to get correspondence in the plainest language as possible but not so plain that it makes it an incomplete notice. One notice was made so friendly that the tax court denied it. It had to be reworked.

Issues were brought up about IRS sending, and taxpayers getting, unnecessary notices:

- There has been a lot of feedback on the CP521, *Installment Agreement Payment Reminder notice*. Revisions were made to the penalty and interest charges section so as to decrease taxpayer confusion. Duane indicated that a contracted firm designed the CP521. There are a lot of hurdles in sending out online reminder notices. The CP521 was used as an example, however the IRS is moving towards notices being sent virtually.
- Duplicate notices are sent out, for CPA and spouse. These are required by law. Even when the spouse is at the same address as the taxpayer. A David Hayes suggested the IRS email the CPA notices so they can notify their client that a notice will be sent to them. Duane thought this was an excellent idea, however there are security issues.
- OTC will be coming to TAP for additional review and recommendations on more notices before the end of the year. However, they will not just send “busy work.”
- The recommendations to penalty and interest charges less would be in violation of the tax code.

- One recommendation is to split the penalty and interest paragraphs up. One of the paragraphs in the letter system had too much information in it. When a letter was sent to a taxpayer, the paragraph gave information regarding a partnership, which was confusing to the taxpayer.
- The committee inquired about having a paragraph saying that no interest is being charged. That has been implemented.
- There is a team of writers for these letters.
- Members voiced concern about conflicts between TAP and the contracted firm that designs the notices. Duane stated anything is open for review.
- There are many changes on the table regarding the CP2000. One of the changes is making it a little more “clear.” There seem to be a lot of issues with the CP2000 because it keeps getting brought up. Some improvements have been made since last year regarding its content and to whom it is sent out to.
- Discussed impact on CP2000s due to changes to the Capital Gains and the Affordable Care Act. Duane was unsure.
- The main objective is to have the taxpayer comply with the law however the CP2000 is complex and confusing.
- The CP2000 is automated therefore an employee doesn’t actually look at the return. Sometimes the issue is that the income was reported, yet on a different line.
- CP2000 notices generate a lot of business for CPAs because it is too complex for the taxpayer.

Tim explained committee needs to work on grass root issues received from outreach events. Grass root issues are not always notice and correspondence related.

Gilberte suggested committee members have the ability to add events to TAPspace – for instance, new member training, any PowerPoint presentations, and outreach events. Also, if the event was videotaped, she requested to include this on TAPspace. Tim agreed and indicated he will check in to it. There is some great information on YouTube also.

Leatta gave a presentation on administrating the EIC program. In 2012 there were 87 million EIC claims resulting in \$63 billion in EIC which is still only 78-80% participation rate. CP09 is used to notify other taxpayers they may qualify for earned income credit. There were 500,000 CP75, *Exam Initial Contact Letter – EIC* notices issued based on incorrect EIC claims. The CP75D is one in a series of examination notices that are sent out to taxpayers. The NTA wants the examination process regarding the EIC claims to be improved. She requested recommendations to simplify the Form 886-H-EIC, *Supporting Documents for Taxpayers Claiming EIC on the Basis of a Qualifying Child(ren)*, which goes out with the CP75. Also, make it so the taxpayer knows what to send in the first time without back and forth communication. There have been some small changes, however, requesting feedback from the committee. The IRS is looking for ways for the form to be improved. The IRS’s goal is that everyone who is eligible



for the credit receives it. Also, they don't want to spend their resources on auditing those that are actually eligible. The Form 886-H-EIC also goes out with the CP525 notice when the taxpayer doesn't respond to the initial CP75 notices. If the taxpayer does respond there are notices that are tailored to their specific issues. For instance, verifying the qualifying child, i.e., their correct age, relationship status, etc. This form is specifically for the taxpayer's audit.

There is concern that the CP75 is not clear that the taxpayer needs to provide all the information requested in the Form 886-H-EIC. The IRS was fine with the relationship and the age test. Even though it is easy for us to understand, it isn't always easy for the general public to understand. One suggestion was remove the word "test" from the form. Adding check boxes was one suggestion.

John asked about the compliance differences between practitioners and taxpayers. Leatta indicate the filing EIC rate for practitioners has declined 2% however she cannot determine the error rate. Preparers are charging enormous rates to file EIC claims. The EIC program needs to be changed to reduce the practitioner error rates.

The committee requested statistical rates regarding EIC claims filed electronically vs. paper. There is a 41% no response rate. The Taxpayer Advocate Service is concerned over the high rate of EIC examinations. However, the IRS is always looking for ways to make the EIC examinations easier to understand and to resolve. Gilberte noted some of the no response rate is due to taxpayers being mobile; have several addresses throughout the year and didn't receive the notices. Leatta stated 41% No Response rate does not include undelivered mail.

Paid preparers are scored through a system based on the due diligence. However, if their client is audited, they are still under the same criteria in complying with the audit. Once the preparer determines errors they should file an amended return for the taxpayer.

A lot of the errors relate to if the qualifying child lived with them more than half of the year. One supporting document is a school record which does not verify dates.

Stephen pointed out that psychologists have done a lot of research on how people respond to notices. The Form 886-H-EIC is currently in landscape format. It was requested that they review which format would be better, landscape versus portrait. Some people may have a fourth grade education may find it very hard to read and understand the form as it current is sent. That could cause the taxpayer to stop reading the form. Tim suggested that this information be input in to the recommendation.

Leatta reiterated the form is an extreme rough draft and the content feedback is what IRS is requesting. Fifty-three percent of EIC claims come from paid preparers. The remaining 47% come from VITA sites, online services, other software, and self-filed returns.



Project Committee Overview

John provided a report on the subcommittees. There is confusion regarding what the IRS is looking for when sending out the Form 886-H-EIC. The CP75 is a general request.

An examiner has not had an opportunity to look at the issue before the notice is issued. The taxpayer may think they need to provide all the requested documents, when in fact they only needed to provide one or two. Leatta indicates a “tailored” Form 886-H-EIC is issued after the taxpayer responds and if there is additional information required. An organizer is used for repeat clients. Certain questions preparers use to determine if they are eligible for EIC. The word “audit” listed on the form is a concern.

Members discussed issue of training on referral writing for first year members and returning members.

Project Subcommittee Work

The committee broke out between the two subcommittees. The subcommittee members are as follows:

Subcommittee A **Form 886-H-EIC**

David Hayes, Chair
Angie Trottier
Roger Paquette
Eugene Goldfarb
Philessia Edwards

Subcommittee B **CP75D**

John Slough, Chair
Mary Kautzman
Stephen Webber
Gilberte Mayo

Subcommittee A

The subcommittee discussed and provided feedback on the “draft” revised Form 886-H-EIC. Some of the items that were discussed were the format of the form and clarity of the items asked for.

Subcommittee B

The subcommittee discussed the audience for the CP75D, and the language used in the notice. Stephen suggested using “review” instead of “audit.” Gilberte: spell out EIC. Mary pointed out the CP75D may go to lower income taxpayers, not necessarily uneducated ones. The discussion continued regarding wording and format of the notice.

Expense Report and Outreach

Susan provided the face to face meeting expense report and outreach was discussed.

End of Day Announcements/Group Picture

Doug provided the end of day announcements and a group picture was taken.

Meeting was adjourned.



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
March 25, 2014**

IRS Staff

- Susan Jimerson – Designated Federal Officer
- Tim Shepard – Program Analyst
- Trena Derricott – Acting Program Analyst
- Duane Thomas – Program Owner, Correspondence Design Services
- Leatta Phillips – Program Owner, Refundable Credit Administration
- Deb'orah Momon-Townsend – Program Analyst, W&I Liaison
- Tamikio Bohler – Program Analyst, W&I Liaison

TAP Members

- Doug Christopher, Chair – Winchester, KY
- David Hayes, Vice Chair – Mt. Juliet, TN
- Eugene Goldfarb – Syosset, NY
- Angie Trottier – Mandan, ND
- Mary Kautzman – Windermere, FL
- Philessia Edwards – Austin, TX
- Gilberte Mayo – Lincoln, ME
- Stephen Webber – Glendale, CA
- John Slough – Martinsburg, WV
- Roger Paquette – Johnston, RI

Welcome/Roll Call

Susan welcomed everyone and roll call was given by Tim.

Mentoring

Members have requested a mentorship program. The mentors and mentees have met each other. Tim encouraged the mentors to continue to reach out to their mentee.

Outreach

David wanted to follow-up on the items that were talked about on the last phone conversation regarding outreach. He uses the e-news subscriptions that the Service gives out on IRS.gov. He completed an email with attachments that talk about it and will send it out to the committee members. The IRS.gov site has a practitioner tab that you can read several free newsletters. This site has a series of newsletters that could help individuals with their outreach events. Some are recaps and others are area practice specific such as the Exempt Organizations and the Affordable Care Act.

Instead of talking openly about a subject, there are handouts on certain topics that have useful information.

Doug reminded members that their time spent here from start to finish counts as hours for their outreach report. The Outreach report goes to Tim. Susan indicates the concern that outreach has not been completed by members. The member's main assignment is to do outreach.

Determine Meeting Dates/Times

The official time for the committee's monthly meeting will meet the third Wednesday of the month at 12 p.m. EST. There was a meeting conflict with Trena regarding the meeting time for April. However, this time cannot be changed based on the FRN. Tim indicates he will attend for Trena for the April meeting.

Subcommittee A will meet the first Friday of each month at 3:30 p.m. EST.

Subcommittee B will meet the first Wednesday of each month at 12 p.m. EST.

There were no other meeting conflicts. The members requested a recurring email reminder to post on their outlook calendar. Tim's access code 8447417 will continue to be used.

IRS Responses

A landing page is a page on IRS.gov which discusses a letter. Tim indicates that it is difficult to research a particular letter on the landing page/web site. However, there are hyperlinks that can be clicked on that will provide access to the particular letter.

If the issue was rejected by the Service, the committee can write up a response and the IRS has 30 days to respond to the rebuttal. That is the final word. There were concerns about requesting a dialogue with the person that rejected the recommendation. Tim provided handouts for each of the following issues which the committee discussed:

- Issue #26591 Landing Page for Letter 2273C
 - There were 10 recommendations; seven were accepted and three were rejected. Recommendations 555, 556, 557, 558 were accepted. Recommendation 559 was rejected. The committee chose not to appeal and accepts the IRS's response.

- Issue #27746 Letter 96C
 - There were five recommendations. Three were accepted and two were rejected. Recommendations 585, 583, 582 were accepted. Recommendations 581 and 580 were rejected. The committee accepts the IRS's response.

- Issue #27747 Letter 147C
 - There were nine recommendations; four were accepted, three were rejected, one is under consideration and one was resolved prior to elevation. Recommendations 573, 574, 575 and 576 were accepted. Recommendations 571, 572 and 579 were rejected. Recommendation 577 was under consideration. Recommendation 578 was resolved prior to elevation. The committee assigned this to subcommittee B to review the rejections and write up a response to the IRS.
- Issue #27808 Landing Page for Letter 4458C
 - There were six recommendations. All six recommendations – 560, 561, 562, 563, 564 and 565 – were accepted. The IRS's response doesn't make sense. The referral was about the landing page, not the letter. This letter will be converted to a CP notice so the landing page will need to be rewritten. The committee chose to wait for the letter to be converted to determine if the language was changed.

The issues listed above are top down issues. The IRS requested TAP to review the issues and send recommendations. The issue listed below is a grass root issue. The referral was written late in the year, however based on the shutdown, it didn't get to the Joint Committee until February. This was the only item on the agenda. Of the eight committee members, one member did not concur with the recommendation. The Chair and Vice Chair decided to wait a couple of weeks. However, after several calls, they did not respond with a favorable answer. Doug would like the committee to approve the revised referral and forward it back to the Joint Committee in April. He would like to have this issue resolved before his term ends this year.

- Issue #24894 CP2000 Returned from Joint Committee
 - The referral was revised to add and remove paragraphs. The committee approved the revised referral be sent to the Joint Committee.

The committee discussed the CP2000 versus the CP2501. The CP2501 is more of a taxpayer friendly notice than the CP2000. It provides instruction to complete an amended return instead of providing a balance due. The committee found the word "thrid" misspelled in the CP2501. John and the committee feel that with the broker reporting in 2013 that the issuance of the CP2000 will decrease.

CP521 Installment Agreement Reminder Notice

This is a new project that Duane sent over. Tim inquired about the before and after copies of the CP521.

Screening Report – New/Parking Lot Issues

The screening committee discussed the new issue list to determine which issues will be dropped or assigned to a subcommittee for additional review.

The following are the remaining 2013 screening issues:

- Issue #17560 – Notice Clarification regarding Form 8697 – provide more information.
 - It has been assigned to subcommittee B.
- Issue #20669 – Unproductive Audit Selection
 - The committee dropped this issue. This issue should go to the Taxpayer Advocate Service. There is not enough information in the recommendation. Steve will send letter.
- Issue #24517 – Federal Withholding not being updated in W&I Summary
 - It has been assigned to subcommittee B.
- Issue #26054 – Filing with a PIN rather than a SSN
 - The committee dropped this issue. No letter will be sent because there is no contact information for the submitter.
- Issue #26350 – Notices: Provide Detail and One Point of Contact
 - The committee dropped this issue. The recommendation is impractical and vaguely written.
- Issue #26610 – E-File: Not Fully Informed for Reject on Form 8863
 - The committee dropped this issue. Out of scope of TAP.
- Issue #26617 – Return Processing: More Information on Return Status
 - The committee dropped this issue. Recommendation was impractical.
- Issue #26843 – Correspondence Exam Errors on SNOD
 - The committee dropped this issue. Individual taxpayer issue.
- Issue #27463 – Audits: Process – Random Audits
 - The committee dropped this issue. This is a State issue, not IRS.
- Issue #27761 – STAT Notice Looks Like Collection Notice
 - The committee dropped this issue. IRS wants notices to be consistent.
- Issue #27793 – Generate an Acknowledgement Letter
 - It has been assigned to subcommittee A.
- Issue #27796 – Stop Non-productive Notices
 - The committee dropped this issue. USPS issue.
- Issue #27941 – Notice Regarding 1099C Implying Taxpayer Defraud Government
 - The committee dropped this issue. No contact information for submitter.
- Issue #28195 – Notices: CP14 Letter Sent Before Verifying Payment was Received
 - The committee dropped this issue. Individual tax issue.
- Issue #28220 – IRS Envelopes are Too Small
 - The committee dropped this issue. Not systemic and does not happen often.
- Issue #28318 – Notices: Delays with Responses to Disagreement
 - It has been assigned to subcommittee A. Consolidate with Issues #28606 and #29056.

- Issue #25222 – Return Process: Notice of Examination
 - The committee dropped this issue. Out of scope. Not in our purview.
- Issue #26293 – Contact Information for IRS Office Issuing Notices
 - It has been assigned to subcommittee A.

The following are current 2014 screening issues:

- Issue #28435 – Tax Debt Notice Provide Number to Call About It
 - Analyst will contact the submitter regarding recommendation on what notice was sent.
- Issue #28606 – Notice Improvement – Notify Taxpayer of Delays in Reviews
 - It has been assigned to subcommittee A. Consolidate with Issues #28318 and #29056.
- Issue #28673 – Installment Agreement Letters too Complicated
 - Analyst will contact the submitter regarding recommendation on what notice was sent.
- Issue #28805 – Add Interest Information to CP87D
 - The committee dropped this issue. Committee decided to drop the suggestion to add language about interest on the CP87D.
- Issue #29056 – Notice Improvement – Wrong Numbers on Notice
 - It has been assigned to subcommittee A. Consolidate with Issues #28606 and #28318.
- Issue #29543 – Clarify Estimated Payment Wording on Form 4868
 - It has been assigned to subcommittee B.
- Issue #29668 – Notices – Requests Same Documents – Various Offices
 - It has been assigned to subcommittee A.
- Issue #29669 – Notices – Demand for Payment – Reason Unclear
 - Analyst will contact the submitter regarding recommendation on what notice was sent.

Create Subcommittee “C”

The committee chose not to create a subcommittee “C.” If there is a need, they will form a third subcommittee.

Committee Chair’s Comments

Doug explained that the Joint Committee requested a complete rewrite of the CP2000. They felt that the notice is not as effective as it is currently written. The current referral will go to the Joint Committee on Monday, March 31, 2014, then to the Service. This process should take a few months for their response. Based on the length of time for the Service the committee may take a look at it once their workload is lighter. One concern was how much the amount the taxpayer owes takes up on the front page of the notice. The committee explained that one issue from last year was the timing of the CP2000 sent after the CP2501 notices. Every broker has a basis report on their clients. The broker will be able to fax their realization reports once requested. Committee asks for the latest copy of the CP2000 notice for members.



Project Subcommittee Work

The committee broke out in the subcommittees to discuss and work their assigned issues.

Meeting Assessment/Next Steps/Closing

A copy of the TAP Travel PowerPoint was given to members. This information is useful while doing outreach events. This was also provided during the new member's orientation meeting.

The Face to Face meeting travel vouchers were signed and sent to Annie. It is imperative that Annie receives each member's hotel and airline receipts, and receipts that are over \$75. They can be faxed however the original receipts need to be mailed to her. Tips are not reimbursable on meals because that is included in their per diem. Tips are reimbursable on shuttles, taxis, etc.

Susan invited all members to join some of the members from the Communications Committee for dinner.

Tim closed out the meeting with "plus and deltas" suggestions from the members:

- Next year meeting places were discussed.
- Omni Hotel a better option than Hyatt in Jacksonville
- Travel was hard for members when they travel the day of the first meeting. There was a suggestion to travel the day before the meeting begins.
- New members need time to read pre-reads
- TAPspace is a good reference regarding meeting agendas and additional information.
- Members want the Face to Face in December to avoid conflicts with their tax season obligations.

The meeting was adjourned.



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
February 19, 2014**

Designated Federal Officer

- Susan Jimerson, Designated Federal Officer
- Yvette Jackson, Acting Designated Federal Officer

Attendance

- Doug Christopher
- Philessia Edwards
- Eugene Goldfarb
- David Hayes
- Mary Kautzman
- Zaf Khan
- Terri Klug
- Gilberte Mayo
- Roger Paquette
- Susan "Sue" Patton
- Russell Pinilis
- John Slough
- Angie Trottier
- Lee Veal
- Stephen Weber

Staff

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

Guest

- Michael Christopher Landroff
- Betty Scott

Opening/Welcome

Susan Jimerson officially opened the meeting and welcomed everyone to the call. A reminder shared with every one of her Detail to Systemic Advocacy and the Acting Program Manager, Yvette Jackson, who will be filling in behind her is present on the call today. Yvette introduced herself. She has been employed with

the Service 26 years and will be on a 60-Day Detail to TAP. She looks forward to working with everyone and providing her assistance.

Roll Call

Annie Gold took roll call and quorum was met.

Approval of Minutes

Minutes for January 2014 were approved by consensus

Program Owner Comments

An Email assignment will be sent out to each member for further information. Deborah Mormom-Townsend introduced Lynn Morrison, a Technical Advisors who shared information on the 886HEIC, CTC all refundable credits, etc. Lynn handles these areas. She stated we are currently in the process of revising 886 H-EIC to ask for documentation from claimants to prove the claims to the EITC. There have not been any changes to the form since 2007, which was received from TAP. In reference to compliance, there is a 78 to 80% participation rate. We send out over 5000 correspondence per year that goes out to taxpayers. It is near 40% of them that do not respond to the Audit notices. It is possible the process might be overwhelming or they do not understand it. We want to make it easier for the Taxpayers. Any feedback from the Committee would be helpful. Keep in mind 78 to 80% of Taxpayers actually claim the credit. The reason is still unclear why the Taxpayers do not claim the credit. The ones who do not claim the credit do not have children or may not qualify. The Taxpayers have to file in order to receive the credit. Grandparents may not know about the credit. Statistics show 27 million claim the credit and get over 63.3 billion dollars refunded to them.

Decision: The full committee, by consensus, decided to discuss this issue to revise the form further during the FTF meeting in March.

Lynn added the last compliance study was released in 1999. We are getting ready to release another one soon.

The Residency Requirement is having consideration given to any changes as the form is being revised. The TC-75 form is available on TAPSpace. The age is provided from the information we receive from Social Security. So the most important issue is Residency. We are possibly getting rid of DEP connected with the 886-H-DEP.

Tim encouraged the committee for their feedback. How big is the Self-Employment issue? It is noted that the EIC people at times do come up with off income. Income missed reporting is one of the bigger problems. Philessia asked if paid preparers should be going through a check list for the EITC. If the preparers rely on the information obtained from the check list they must document it on F8867.

Sub-committee Reports

John Slough is sending out information on creating solutions but will wait for the Sub-committee to get a better understanding. David added the goal is to put together a final draft of reading material for the FTF in March. Tim reminded the Committee the expectation is to get things in process by the FTF not necessarily completed. Lynn pointed out there is no need to hurry with feedback until well pass March. It would be ok to provide the feedback in July or so.

Decision: The full committee, by consensus, decided to work on feedback during the FTF.

Thank you to Lynn for all the information she shared with the Committee.

Old Business

There are two Referrals # 28843 and 28390 with Attorney comments we have to discuss. A motion was made to change the referrals. Suggestion was made to eliminate 28843. The Attorney made it clear no movement forward with the Penalty & Interest and remove the recommendation limiting it to one page. Eugene interjected with the RRA Law. The laws on Penalty & Interest states it should remain in the body of the letter. Therefore, it must be put back because it is the law.

Action: Tim will make the corrections and get it to the Joint Committee and IRS. He will also send changes to Christopher.

Tim explained the CP2000 Referral and Issue 24894. Last year the Committee worked on this issue and came up with the language. The Referral was provided to everyone as a Pre-Read. The form 2501 goes to the Taxpayers with underreported income. Before IRS sends the CP2000 some get a CP2501, which is a softer notice. It doesn't propose an assessment. The process after sending the CP2501 may delay the resolution of the problem for the Taxpayers. Discussion continued on whether or not to proceed with the proposal on the 2501.

Decision: The full Committee, by consensus agreed Christopher approved changes and will forward to the Joint Committee a week from today. They have a meeting scheduled for next week Wednesday (2/26/14), at 1:00p.m.

Outreach Reports

David said there are good ideas out there. Outreach is everyone's responsibility. If you need assistance, let us know what we can do to help. With the late start there are a lot of ideas coming in via Emails. It is seemingly the easiest way to meet our requirements. Everyone is encouraged to get out there and share information about TAP at your Chamber of Commerce, speaking at the different

rotaries, get TAP name out there. There are documents on Outreach out on TAPSpace. Training will be provided during the FTF in March. Remember Outreach is challenging yet it is our main focus. Keep in mind the Outreach reports are due by the fifth of the month. All your reports should be sent to Tim. Susan reminded everyone, the Outreach reports should contain the time you spend in meetings, reading information, preparing the reports/responses, speaking at the different events, the time spent on phone calls and any time you use in reference to TAP is considered as Outreach.

Action: Tim will follow up with each member for status of your Outreach efforts.

Mentoring

David reported he would be contacting his mentee Angie Trottier. There have been emails and responses between the two. Tim added there will be a meeting of mentors to discuss how things are going. Some information will be sent out to everyone in a week or so to encourage everyone to check in on your mentees.

The Face-to-Face will be held in Jacksonville, FL on March 24-26, 2014. Sessions begin Monday at 1 p.m. Your travel day is Sunday, March 23, 2014. Wednesday will be a full day 8 a.m. to 4:30 p.m. On the last day if you prefer to leave and fly back home in the evening, it is permitted.

Closing

Susan officially closed the meeting.



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
January 22, 2014**

Designated Federal Officer

- Susan Jimerson, Designated Federal Officer

Attendance

- Doug Christopher
- Philessia Edwards
- Eugene Goldfarb
- David Hayes
- Mary Kautzman
- Zaf Khan
- Terri Klug
- Gilberte Mayo
- Susan "Sue" Patton
- Russell Pinilis
- John Slough
- Lee Veal
- Stephen Weber

Members Absent

- Roger Paquette
- Angie Trottier

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, Deputy NTA
- Cindy Jones
- Betty Scott
- Michelle Berger
- Wayne Thomas

Guest

- Hannah Gold, Member of the Public



Opening/Welcome

Susan Jimerson officially opened the meeting and welcomed everyone to the first Official NCC 2014 monthly meeting. A full Agenda is prepared to include the selection of the Chair and Vice-Chair for the Committee.

Roll Call

Annie Gold took roll call and quorum was met.

Introductions

Introductions began with Sheila Andrews, TAP Director located in Indianapolis. Employed with the Service 28 years. Sheila informed the committee how she enjoys working with the members and Staff. As she welcomed each member to TAP and expressed the value each member brings, participation is greatly appreciated. Sheila is the TAP Director for the entire TAP Staff located in the Seattle, Washington, Brooklyn, Florida, Wisconsin and the Houston. A special thank you to all returning members for your dedication and as the TAP Director, Sheila is looking forward to working with you is available to assist when needed.

Susan Jimerson, Designated Federal Officer (DFO) ensures the Project Committees compliance with the Federal Advisory Committee Act (FACA). Susan has 24 years with IRS and is located in the Seattle, Washington office. She manages TAP West staff: Seattle – TAP Analyst, Tim Shephard who supports Notices; Milwaukee – TAP Analysts, Ellen Smiley and Patti Robb supports Communications; Houston – Administrative Assistant/Secretary, Annie Gold.

Second Year Members: David Hayes, Gilberte Mayo and Lee Veal

Third Year Members: Doug Christopher, Zaf Khan, Susan Patton, Russell Pinilis

New to NCC: Philessia Edwards – second year with TAP, Terri Klug – third year, Eugene Goldbarb – second year with TAP

New Members to TAP: Mary Kautzman, John Slough, Stephen Weber, Angie Trottier, Roger Paquette

IRS Staff: Deborah Mormon-Townsend, Cindy Jones, Michelle Berger, Betty Scott, Pete Riley, Dwayne Thomas and Johnny Beal

Project Overview

Tim explained what NCC does. The Committee reviews Notices and letters from various sources. The Committee receives projects from the Program owners.

- Grass Roots Issues – anyone can call these into TAP. There are a number of them waiting to be worked. The first project is an EITC issue; 886-88-

EIC. When Audit send documentations to the Committee, the committee will work with the new Chair on this issues.

- Pete's office will bring Letters for review. There will be further discussions during the February's meeting.
- A Screening Committee will need to be formed
- More information will be shared with everyone at the Face-to-Face (FTF) meeting by Pete and others
- There will be a time slot allowed for questions

Election Process

Susan explained the Election process usually takes place during the FTF meeting where everyone gets the opportunity to meet and know each other. Due to this being our first teleconference this process must be completed today where the election of a Chair and Vice-Chair will be accomplished by the end of this call.

Responsibilities:

Chair – Spokesperson representing the members

- Acts as DFO and facilitate meetings
- Advocate for recommendations presented to the Joint Committee
- Ensure Committees understands TAP's mission, goals, decision making process, approving of minutes
- Ensure Committees stay focus and on track\
- Work on the Annual Report

Vice-Chair – Steps in when Chair is unavailable

- Outreach representative
- Actively involved in engaging members in Outreach activities
- Answer questions/concerns relative to Outreach

The process for electing the Chair and Vice-Chair begins with the Committee nominating a member for each position. The nominated member gives a short speech as to why he or she would be the best person for the Committee. Each member votes on their choice for both positions. Send votes to Annie.B.Gold@irs.gov or telephone at (713) 209-4814. If she does not answer, leave a message indicating your vote for Chair and Vice-Chair. The candidate with the winning votes will be shared at the end of the call.

Nominee for Chair – Doug Christopher

Nominee for Vice-Chair – David Hayes



Sub-Committees volunteers:

Internal Committee – Stephen Weber, Mary Kautzman

- Produce Newsletters for TAP
- Put together Manual Reports articles
- Talk with other TAP members

Quality Review – Lee Veal, Giberte Mayo, Philessia Edwards

- Review/write up Referrals and Recommendations
(Referrals are usually up to 10 pages)

Screening Team – Russell Pinilis, Terri Klug, Eugene Goldbarb, John Slough

Each member should review Chapter 5 in the Handbook.

The Committee's Face-to-Face meeting is tentatively scheduled to be held in March. There will be monthly phone calls, usually twice a month. Most of the Committee's communication will be done by Email. TAPSpace is available for member's use in researching issues. If you are a new member to this committee profiles need to be updated. If assistance is needed in this area, please call Russ Pool at (206) 220-6542. Always check your emails at least every two days for any communications from the TAP Staff. The Staff will be respectful of your time. If there is a need to have information returned to you, place a deadline on your request for response. To help expedite your response, put TAP in the Subject line. During phone calls, please mute your telephones when you are not speaking. If you do not have a mute option, you can key (*6) and the system will automatically mute your line until you (*6) again to unmute.

These are some of the ground rules. Please read over them

All minutes will be taken on the calls. The Quorum is 50% plus 1 (ex. 15 members, takes 8 to make quorum).

By having quorum, minutes are able to be approved and decisions are able to be made. Without quorum this will not be able to occur.

All work is done on a Consensus basis.

Old Business – 2013

Susan stated there were three Recommendations in November that were submitted for review before going to the Joint Committee. Two had language issues when sent to Attorney Advisory group, who looks at the recommendations for legal regulated statutory regulations.



- 28390 – Letter language, Installment Agreement (IA) request to remove information regarding penalty and interest. Make a separate attachment and provide a link for Taxpayers to look at
- 28843 – Did not comply with RRA. It is in conflict with procedural of contract Section 3306

Decision: The full committee, by consensus, decided to table to next meeting and place on Agenda

Closing

Susan officially closed the meeting

Next Meeting February