



## 2017 Meeting Minutes Notices and Correspondence Project Committee

- Nov. 9, 2017
  - Oct. 12, 2017
  - Sept. 14, 2017
  - Aug. 10, 2017
  - July 13, 2017
  - June 8, 2017
  - May 11, 2017
  - March 23-24, 2017
- 

### Notices and Correspondence Project Committee Taxpayer Advocacy Panel (TAP) Meeting Minutes Nov. 9, 2017

#### TAP Staff

- Rose A. Babb – Management Assistant
- Cedric Jeans – Designated Federal Official (DFO)
- Susan Jimerson – Acting TAP Director
- Otis Simpson – Program Analyst

#### TAP Members

- Ralph Bennett – Washington
- Angela Spain – California
- Alyssa Burrows – Pennsylvania (Absent)
- David Buchanan – Mississippi
- Diana Nelson – Ohio (Absent)
- Jeri Hunter – Nebraska
- MiCoya Hutchins – New Hampshire
- Penny Doak – Montana
- Sue Wennermark – Rhode Island
- Victor Quillen – Tennessee (Absent)

#### IRS Employees

- Tamikio Bohler – Wage & Investment Program Analyst

#### Welcome

Jeans welcomed everyone and declared the meeting opened.

#### Welcome/Announcements/Acknowledgements of Citizens

Bennett welcomed everyone and proceeded with the agenda. This is the last meeting for the TAP year.

### **Roll Call and Approval of the Minutes**

Babb conducted roll call; there was a member of the public on the call. Quorum was met for the meeting. The minutes for October were approved by the full committee for posting to [www.ImproveIRS.org](http://www.ImproveIRS.org).

### **National Office Report**

Jimerson provided the National Office Report; she informed the members that if a permanent Director is not selected by the end of November, Jeans will be the Acting Director for the month of December.

Jimerson mentioned the following:

- Jeans will be the acting director for the month of December if a director is not chosen by Nov. 30, 2017.
- We are close to the TAP year end which is Nov. 30; the recruitment package has had its first level of approval. The package is now with the Department of Treasury for its final approval.
- The new TAP Chair and Vice Chair have been chosen for 2018, Holly Hoffman will be the TAP Chair and Scott Hall will be the Vice Chair.
- There are two more Joint Committee meetings remaining for the month; Nov. 17, 2017 has been scheduled to review referrals in the pipeline and Nov. 29, 2017 the regular monthly scheduled meeting.
- Jimerson thanked Bennett and Spain who are rotating off the panel and expressed her appreciation to the full Notices' committee for the work they have done this year.

Cedric stated the following:

- This is the last meeting of the year.
- TAP is waiting for the approval by the Department of Treasury for the TAP 2018 new members.
- The TAP staff is soliciting first second and third choice of committees; if members would like to remain on their respective committees that would be accommodated as well.
- Returning members should continue conducting outreach; outreach is due on the 25th day of each month.
- Returning members should contact the analyst of their committee if they need business cards and marketing materials for outreach events.
- Feedback will be provided to those members rotating off on the referrals that were sent to the IRS for consideration.

### **Joint Committee (JC) News and Updates**

Issue 35772 was approved by the Joint Committee; however, it was not transmitted to the IRS for consideration. The TAP is expected to receive a response from the IRS in early 2018.

Issue 36227 will be reviewed at the JC meeting on Nov. 17, 2017.

### **IRS Response Review: Referral 35892**

Bennett presents IRS response to Referral 35892 to the committee. IRS accepted all three of the committee recommendations, 1199, 1201 and 1202. The committee votes unanimously to accept IRS responses.

### **Subcommittee Report 1**

Doak reported that her subcommittee did a lot of work this year. The subcommittee agreed that Issue 36503 will be reviewed again in 2018. A project proposal for CP14A was written up by Buchanan, and the referral now needs to be written. The Subcommittee will continue to have meetings with Jeans and Simpson to discuss ongoing referrals in the pipeline. Doak thanked Bennett for his leadership.

### **Subcommittee Report 2**

Issue 36245 on Qualified Charitable Distributions is being finalized and should be available for the JC at their final meeting on Nov. 29, 2017.

### **Outreach/Activity Report**

- Spain shared an email on how to reach out to The Volunteer Income Tax Assistance (VITA).
- Wennermark used some TAP brochures at an outreach table manned by VITA; she also solicited some speaking opportunities as well.
- Hutchins is working on some future speaking opportunities. She discussed an outreach speaking engagement that she attended recently.
- There were 41 hours of outreach for October with an audience of 267.
- Bennett thanked Spain for her work on the committee.

### **Action Item Summary**

- Review postdated notices and letters.
- CP14H will be sent to the JC in early 2018.
- Retiring members will be kept apprised of all issues elevated through their committee in 2017.
- There will be a solicitation email for returning members to facilitate training sessions for new members.

### **Closing**

The location and dates of face-to-face meetings will be determined after the TAP 2018 members are approved by the Department of Treasury. This is the final meeting for the TAP year.

Christensen, the current TAP chair thanked Bennett and Spain for their leadership in the project committee; he also thanked the entire committee for the invaluable work they have done throughout this year.



Bohler thanked all the members on the committee for their work and expressed her appreciation for their assistance to the IRS.

Jeans officially closed the meeting.

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



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
Oct. 12, 2017**

**TAP Staff**

- Rose A. Babb – Management Assistant
- Cedric Jeans – Designated Federal Official (DFO)
- Otis Simpson – Program Analyst
- Gretchen Swayzer – Program Analyst

**TAP Members**

- Ralph Bennett – Washington
- Angela Spain – California
- Alyssa Burrows – Pennsylvania
- David Buchanan – Mississippi
- Diana Nelson – Ohio
- Jeri Hunter – Nebraska
- MiCoya Hutchins – New Hampshire
- Penny Doak – Montana
- Sue Wennermark – Rhode Island
- Victor Quillen – Tennessee (Absent)

**IRS Employees**

- Tamikio Bohler – Wage & Investment Program Analyst

**Welcome**

Swayzer was the Acting Designated Federal Official for this meeting. She welcomed all and declared the meeting opened.

**Welcome/Announcements/Acknowledgements of Citizens**

Bennett welcomed everyone and proceeded with the agenda.

**Roll Call and Approval of the Minutes**

Babb conducted roll call; there was a member of the public on the call. Quorum was met for the meeting. The minutes for September were approved by the full committee for posting to [www.improveirs.gov](http://www.improveirs.gov).

**National Office Report**

Jeans provided the National Office Report; he informed the members that he is the TAP Acting Director for the month of October. A decision will be made on the new TAP Director by November.

Jeans discussed the following:

- There are two more Joint Committee (JC) meetings left for the rest of the TAP year. In addition, there will be a second JC Meeting held on Nov. 17, 2017. This meeting is called to discuss referrals in the project committees that may be workable and submitted before the TAP year ends on Nov. 30, 2017.
- TAP Staff is in the final stages of the new member selection process; background checks and are being finalized.
- Outgoing TAP members would like to have a transitional discussion with incoming TAP members; this process will be beneficial to the new members with regard to conducting outreach and connecting with their local taxpayer advocate in their respective home states.
- Members will be sent the TAP yearly survey via email within the next week; they are asked to complete the survey and return via email to Jeans.

### **Acting Designated Federal Official Comments**

Swayzer discussed the following:

- The TAP chair and vice chair nominations are open to all members. Analyst Swayzer is coordinating this process; an email was sent to all TAP members on Sept. 26, 2017 on the election process. See below the schedule events and days:

<b>Overview of TAP Chair and Vice-Chair Elections Events and Dates</b>	
Informational Session on Being a TAP Chair or TAP Vice Chair	Tuesday, Oct. 17, 2017 at Noon – 1 p.m. ET
Nominations and Self-Nominations Due	Thursday, Oct. 19, 2017
Acceptance of Nominations Due	Friday, Oct. 20, 2017
Campaign Statements Due	Monday, Oct. 23, 2017
Campaign Statements Posted to TAPSpace	Tuesday, Oct. 24, 2017
Meet the Candidate Session	Tuesday, Oct. 24, 2017 at 2 – 3 p.m. ET
Ballots Sent to All Members	Thursday, Oct. 26, 2017
Votes/Completed Ballots Due	Tuesday, Oct. 31, 2017
Results Announced	Thursday, Nov. 2, 2017

### **Joint Committee Update**

- Issue 36252 – **Letter 728-Accounts Outstanding** and Issue 36253 – **Letter 3220 – Your Payment Did Not Cover Entire Tax Liability** – some additional edits were made; this issue will now be returned to the JC on the October agenda for approval.

### **IRS Response Review**

Referral #17399 – ***Payment Due Dates Ambiguous*** was returned from the IRS; while some portions of this referral were accepted, some were rejected. This referral will be reviewed by Nelson and Spain (who were authors) and a rebuttal drafted to the IRS.

### **Referrals ready for JC Approval**

Referral # 36227- ***CP22A*** – Bennett sent this referral to the full committee; he asked for the members' agreement to send the referral to Attorney and Technical Advisors for review. The full committee approved this referral for elevation to the JC pending incorporation of Attorney Advisors & Technical Advisors review comments.

### **Subcommittee Report 1**

Doak reported that her subcommittee has two new issues. The first is CP2000 and how it interfaces with Individual Taxpayer Identification (ITIN) being denied tax credits. She stated that a referral is in the development stage and will be researched further with a subject matter expert.

The second issue is CP14H needing better instructions for those wishing to add the amount due to an existing installment agreement. Buchanan wrote the project proposal on CP14H. He is reviewing the Internal Revenue Manual (IRM) with his subcommittee's assistance. A subject matter expert will be consulted to discuss this issue further.

### **Subcommittee Report 2**

Issue 36245 – ***Qualified Charitable Distributions*** – a rough draft has been prepared; however, there are a few additional statistics that are being sought before the draft is finalized.

### **Outreach/Activity Report**

Members were asked to continue sending in outreach activities that may not have been submitted over the summer; those outreach activities should be sent to Simpson and Spain.

### **Action Item Summary**

- Spain and Nelson will work on the referral 17399 rebuttal.
- Bennett asked the staff the following:
- What is the notice that is sent out for a correspondence audit regarding qualified charitable distributions?
  - What was the volume of that notice last year?

### **Closing**

Bennett thanked Burrows for her contribution on the October TAP Newsletter and asked if anyone is interested in volunteering to contribute their time to write articles for the November's Newsletter, please reach out to him.

Swayzer closed the meeting. The next Notices and Correspondence meeting will be on Thursday, Nov. 9, at noon ET.



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





**Notice and Correspondence Committee Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
Sept. 14, 2017**

**TAP Staff**

- Rose A. Babb – Management Assistant
- Cedric Jeans, Designated Federal Official (DFO)
- Susan Jimerson – Acting Director, TAP
- Otis Simpson – Program Analyst

**TAP Members**

- Ralph Bennett – Washington
- Angela Spain – California
- Alyssa Burrows – Pennsylvania
- David Buchanan – Mississippi (Absent)
- Diana Nelson – Ohio
- Jeri Hunter – Nebraska
- MiCoya Hutchins – New Hampshire
- Penny Doak – Montana
- Sue Wennermark – Rhode Island (Absent)
- Victor Quillen – Kentucky (Absent)

**IRS Employees**

- Tamikio Bohler – Wage & Investment Program Analyst

**Welcome/Opening**

Jeans welcomed everyone and declared the meeting opened.

**Roll Call and Approval of the Minutes**

Babb conducted roll call; there were no public participants. Quorum was met for the meeting. The minutes for August were approved by the full committee for posting to [improveirs.gov](http://improveirs.gov).

**Welcome/Announcements/Comments/Acknowledgement of Citizens**

Bennett welcomed everyone to the call. He informed the members that Joan Prober, a member of the committee, has resigned.

**National Office Report**

Jimerson joined the call and informed the members that Hernandez is detailed out and that she is the Acting TAP Director for the month of September. Subsequent to her acting assignment, Jeans will be the Acting Director for October. A TAP Director will be chosen at the end of October.

The TAP Chair and Vice Chair nominations are open to all members. Analyst Swayzer is coordinating this process and will be sending emails to all members to nominate someone or self-nominate.

The TAP Chair Report is due by September 15, 2017, beginning the production cycle for the TAP Annual Report.

The recruitment process is ready to move on to the National Taxpayer Advocate's office for approval. Some background checks are still ongoing.

There are three more Joint Committee (JC) meetings left for the rest of the TAP year; Jimerson suggested that any referrals that need to be reviewed by the Quality Review (QR), Systemic Advocacy and Attorney Advisors (AAs), should be given to the full committee before November 30, 2017.

The IRS has launched a new and improved website; members are asked to take a look and provide any feedback that can help to improve the site's function to the public.

Activity reports are very important; they enable the tracking of the hours spent conducting outreach, sending emails and correspondence to TAP staff. These activities count toward the third year members; it determines the type of presidential award members can receive.

### **Joint Committee News and Updates**

Doak provided some feedback from the JC strategic planning meeting in Memphis last month. She stated that the meeting was very enjoyable; she met new members, and discussed the importance of outreach and issues that the IRS will be addressing in the coming months, including changes to the TAP program.

### **Subcommittee 1 Report Out**

- Issue 36252 – **Letter 728 – Accounts Outstanding – Payment Request** – was approved by the full committee and will be sent to the JC for consideration.
- Issue 36253 – **Letter 3220 – Your Payment did not Cover Entire Tax Liability** – was approved by the full committee and will be sent to the JC for consideration.

### **Subcommittee 2 Report Out**

- Issue 36245 – **Qualified Charitable Distributions** – Diana Nelson and Micoya Hutchins have the proposal in rough draft and will bring a final draft referral to the subcommittee for review.
- **Issue 36227 – CP21B & CP22A SSNs and Post Date Notice** – project proposal was submitted by Wennermark for elevation to AA for QR. The proposal needs to be placed on the project referral form and resubmitted to Simpson. Spain will contact Wennermark and advise her of the need to place the proposal on the referral form. Simpson will forward the referral to QR once it is received from Spain and Wennermark.

### **Outreach/Activity Report**

Both Burrows and Spain shared their experiences at the tax forums in Maryland and San Diego. They have fielded many questions at the forums, gathered issues and distributed TAP marketing materials.

Simpson mentioned to the members that when they are out performing outreach, they should provide their business cards and self-mailers. He suggested that the members do Q and A to capture the issues when they are speaking to the public, and avoid screening issues 'on the spot.'

### **Action Item Summary**

1. Hunter will review the draft Annual Summary from Bennett for tone and content; this review will be done by September 15, 2017. Bennett will subsequently send his final draft of the Chair's Report to Swayzer.
2. Burrows will write a paragraph on any topic of interest such as "what is outreach" or "interactions with the public"; this will be part of the TAP newsletter article that is due on October 5, 2017.

### **Closing**

Jeans and the chairs closed the meeting.

**The next Notices and Correspondence meeting will be on Thursday, October 12 at Noon EST.**

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

**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
Aug. 10, 2017**

**Attending TAP Staff**

- Javier Hernandez                      Acting Director TAP
- Cedric Jeans                              Designated Federal Official (DFO) – TAP
- Otis Simpson                              Analyst – TAP
- BJ Burleigh                                Secretary

**TAP Members**

- Ralph Bennett                              Washington – Committee Chair
- Angela Spain                                California – Committee Vice Chair
- Alyssa Burrows                              Pennsylvania
- David Buchanan                              Mississippi
- Diana Nelson                                Ohio
- Jeri Hunter                                  Nebraska
- Richard “Kent”  
Christensen                                      Idaho
- MiCoya Hutchins                              New Hampshire
- Penny Doak                                  Montana
- Sue Wennermark                              Rhode Island

**IRS Employees**

- Tamikio Bohler                              Wage & Investment Program Analyst

**Absent Members**

- Joan Prober                                  New Jersey
- Victor Quillen                                Tennessee
- Rose Babb                                      Secretary – TAP

**Welcome/Opening**

Cedric Jeans greeted the participants and officially opened the meeting.

**Roll Call**

BJ Burleigh conducted roll for the meeting. Quorum is met for an official meeting.

**Welcome/Announcements/Comments/Acknowledgement of Citizens**

Ralph Bennett, Committee Chair welcomed everyone to the call. No members of the public were in attendance. Bennett will write an article for the next TAP Newsletter.

**National Office Report**

Javier Hernandez welcomed everyone to the meeting. He thanked the committee for the committee members’ sense of “team” attitude; “you work together so well and have a

true sense to team.” Hernandez also thanked the committee for the variety of effective outreach efforts in which they are participating.

### **Designated Federal Official Report**

Cedric Jeans shared that TAP recruitment has progressed to the FBI background check period and that all contiguous states have representatives. Dec. 1, 2017, is the beginning of the next TAP year current committee members are asked to have their projects ready to close out by Nov. 30, 2017.

The technical issues that effected [www.TAPSpace.org](http://www.TAPSpace.org) and [www.ImproveIRS.org](http://www.ImproveIRS.org) have been resolved. If members find they are having problems accessing, please contact Otis Simpson or Cedric Jeans.

A training link on the Appeals Process has been sent out to the TAP members. This will assist members to understand the appeals pipeline process and assist them when addressing questions during the outreach events.

Members needing outreach supplies should send requests to Rose Babb, Cedric Jeans and Otis Simpson.

### **Approval of June 2017 Minutes**

The minutes from the June minutes were moved for approval by David Buchanan, seconded by Penny Doak and approved by all. There were no minutes from the July call due to the call not meeting quorum.

### **Joint Committee (JC) News and Updates**

The JC will have a face-to-face (F2F) meeting in Memphis, Tennessee. Penny Doak has agreed to attend the F2F meeting to represent the Notices and Correspondence Committee. Committee members are asked to send priorities they would like to see addresses by the JC to Bennett and Jeans.

### **Subcommittee 1 Report Out –**

Penny Doak reported that recommendations for both letters below are ready to go to the committee members for one last review before going to the JC.

- **Issue 36252** – Letter 728 – Accounts Outstanding – Payment Request.
- **Issue 36253** – Letter 3220 – Your Payment Did Not Cover Entire Tax Liability.

### **Subcommittee 2 Report Out**

MiCoya Hutchins reported on:

- **Issue 36227** – Letters CP21B and CP22A – which uses taxpayers full Social Security Number (SSN) can and does lead to identify theft. The subcommittee is researching for updated statistics that truly show how this letter easy for identity theft.

- **Issue XXXXX** – Required Minimum Distributions – this recommendation to add a code for charity distributions is not complete at this time.

### **Outreach/Activity Report**

Angela Spain thanked the committee for participating in 40 hours of outreach activities last month.

- The TAP Facebook page is now completed members are asked if they are Facebook users to check it out and sue it to share the TAP Vision.
- Members are reminded to review the TAP Newsletter to stay on top if what all committees are working on this will assist them when participating in outreach events.
- Members are asked to take photos during outreach event that can then be added to TAP Newsletter article.
- Sue Wennermark has a TAS/Congressional event Aug. 31, 2017. It is suggested that she bring copies of the TAP Newsletter and the TAP Mailer that can be shared with taxpayers to send topic concerns to TAP.
- Ralph Bennett will send the members a 10-minute PowerPoint presentation that uses for outreach events.

### **Chair and Vice Chair Closing Comments**

Ralph Bennett and Angela Spain thanked Penny Doak for volunteering to attend the upcoming JC F2F meeting since they are unable to attend. Members are asked to send ideas by Aug. 18, 2017, for new TAP issues can be brought to the JC meeting for consideration.

### **Action Item Summary**

Otis Simpson went over the items to complete by the September call.

- Send Letter 728 – Accounts Outstanding – Payment Request to review
- Send Letter 3220 – Your Payment Did Not Cover Entire Tax Liability to review
- Letters CP21B and CP22A add statistics then send to review
- Screening Committee will meet to review four possible projects
- Committee members are to turn in their Activity Reports

### **Closing**

Jeans shared that the TAP Staff has a F2F meeting the week of Aug. 28, 2017 and responses that way may be a little slow, he then officially closed the meeting.

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

**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
July 13, 2017**

**Attending TAP Staff**

- Sheila Andrews Director – Taxpayer Advocate Panel (TAP)
- Javier Hernandez Acting Director – TAP
- Cedric Jeans Designated Federal Official (DFO) – TAP
- Otis Simpson Analyst – TAP
- BJ Burleigh Secretary – TAP

**TAP Members**

- Ralph Bennett Washington, Committee Chair
- Angela Spain California, Committee Vice Chair
- Kent Christensen Idaho
- Penny Doak Montana
- Sue Wennermark Rhode Island

**IRS Employees**

- Jonnie Beal Wage & Investment Program Analyst
- Sheila Stevens Brown Wage & Investment Program Analyst

**Absent Members**

- Alyssa Burrows Pennsylvania
- David Buchanan Mississippi
- Diana Nelson Ohio
- Jeri Hunter Nevada
- Joan Prober New Jersey
- MiCoya Hutchins New Hampshire
- Victor Quillen Tennessee

**Welcome/Opening**

Cedric Jeans, DFO, greeted the participants and officially opened the meeting.

**Roll Call**

BJ Burleigh conducted roll for the meeting. Quorum is not met so no items can be voted upon or approved during this call. The meeting is now administrative.

**Welcome/Announcements/Comments/Acknowledgement of Citizens**

Ralph Bennett, committee chair welcomed everyone to the call.

No members of the public were in attendance.

**National Office Report**

Javier Hernandez, Acting TAP Director, welcomed everyone to the call. He thanked the committee for all of their assistance with the recruitment and interview process of new TAP members. He also thanked the members for their continued outreach efforts. Sheila Andrews, Director TAP, also thanked the committee members for all they do.

### **Designated Federal Official Report**

Cedric Jeans shared that the National Taxpayer Advocate (NTA) mentioned the good works of the NCC in her blog. This is posted in [www.TAPSpace.org](http://www.TAPSpace.org) for everyone to review. The IRS homepage is being redesigned. Jeans asked that the committee members review and provide feedback.

### **Approval of June 2017 Minutes**

No vote was taken because quorum was not met.

### **Subcommittee One Report Out**

Penny Doak reported that the sub-committee had begun work on the following:

- Issue 36252 – Letter 728 – Accounts Outstanding – Payment Request
- Issue 36253 – Letter 3220 – Your Payment Did Not Cover Entire Tax Liability

### **Subcommittee Two Report Out**

Otis Simpson reported for the subcommittee begun working on:

- Issue 36227 – Letters CP21B & CP22A
- Issue 36245 – Required Minimum Distributions

### **Outreach/Activity Report**

Angela Spain thanked attending members for participating in outreach activities. Spain will provide a full report during the August 2017 meeting.

### **Chair of TF&P Closing Comments**

Ralph Bennett and Angela Spain thanked everyone for attending.

### **Action Item Summary**

None

### **Closing**

Cedric Jeans, DFO, officially closed the meeting.

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



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
June 8, 2017**

**Attending TAP Staff**

- Sheila Andrews Director – TAP
- Javier Hernandez Acting Director – TAP
- Cedric Jeans Designated Federal Official (DFO) – TAP
- Otis Simpson Analyst – TAP
- BJ Burleigh Secretary – TAP

**TAP Members**

- Ralph Bennett Washington – Committee Chair
- Angela Spain California – Committee Vice Chair
- Alyssa Burrows Pennsylvania
- David Buchanan Mississippi
- Diana Nelson Ohio
- Jeri Hunter Nebraska
- Joan Prober New Jersey
- Richard “Kent”  
Christensen Idaho
- MiCoya Hutchins New Hampshire
- Penny Doak Montana
- Sue Wennermark Rhode Island
- Victor Quillen Tennessee

**IRS Employees**

- Tamikio Bohler Wage & Investment Program Analyst

**Welcome/Opening**

DFO, Cedric Jeans greeted the participants and officially opened the meeting.

**Roll Call**

BJ Burleigh conducted roll for the meeting.

**Welcome/Announcements/Comments/Acknowledgement of Citizens**

Ralph Bennett, Committee Chair welcomed everyone to the call.

No members of the public were in attendance.

**National Office Report**

Javier Hernandez welcomed everyone to the meeting. He thanked the committee for all of their assistance with the recruitment and interview process of new TAP members. He also thanked the members for their continued outreach efforts.

Sheila Andrews thanked the committee members for all they do.

### **Designated Federal Official Report**

Cedric Jeans shared that the National Taxpayer Advocate mentioned the good works of the NCC in her blog. This is posted in [www.TAPSpace.org](http://www.TAPSpace.org) for everyone to review. The IRS homepage is being re-designed. Jeans asked that the committee members review and provide feedback.

### **Approval of May 2017 Minutes**

The minutes from the May minutes were moved for approval by Jeri Hunter, seconded by Alyssa Burrows and approved by all.

### **Project Approvals:**

Penny Doak reported that the committee has been working on:

- **Project 34699:** More Information on IRS Identity Verification Notices – is completed. A motion to except and send forward to the Joint Committee (JC) for review was made by Sue Wennermark and Diana Nelson seconded it. All approved.
- **Project 35772:** Changes to Letter 63C (W-2 and 1099-R Requested From Employer) is completed. Otis Simpson did edit the letter by adding a mention of the Taxpayer Bill of Rights recommendation. A motion was made to accept and forward to the JC for review was made by Angela Spain and Penny Doak seconded it. All approved.
- **Project 35892:** Letter 5747C – Potential Identity Theft during Original Processing Letter is completed. There are three recommendations. A motion was made to except and send forward to the JC for review was made by Alyssa Burrows and David Buchanan seconded it. All approved.

### **Subcommittee 1 Report Out –**

Penny Doak reported that the subcommittee is ready for two new projects.

- Letter 728 – Accounts Outstanding – Payment Request
- Letter 3220 – Your Payment Did Not Cover Entire Tax Liability

David Buchanan and Jeri Hunter will develop the project proposals to take on these projects. The proposals will be completed and give to Cedric Jeans and Otis Simpson by June 15, 2017.

REMINDER: The date change for the July 4, 2017, subcommittee meeting has been moved to July 6, 2017, no time change.

### **Subcommittee 2 Report Out**

MiCoya Hutchins reported that the subcommittee will be working on:

- Letter 2645C – Interim Letter

Sue Wennermark and MiCoya Hutchens will develop the project proposals to take on these projects. The proposals will be completed and give to Cedric Jeans and Otis Simpson by June 13, 2017.

### **Outreach/Activity Report**

Angela Spain thanked the committee for participating in all the outreach activities.

- The committee had 45.8 hours of outreach reported for May 2017.
- The TAP Facebook page has not been completed at this time.
- If members have not started their June outreach reports Spain shared that it is easier for her to report as soon as the activity is completed rather than waiting to compile the report at the end of the month.
- Penny Doak will send the members an “unofficial” PowerPoint that she uses for her outreach.
- Sue Wennermark shared highlights of her outreach activities.

### **Chair and Vice Chair Closing Comments**

Ralph Bennett and Angela Spain thanked Penny Doak for submitting the article for the TAP Newsletter. The due date deadline was very short and her article on form for refunds was great. Other committee members may be asked in the future to write articles for the newsletters.

Ralph Bennett shared that he attended the JC meeting and that due to an IRS printing deadline coming due the projects that have gone forward are being fast tracked.

### **Action Item Summary**

Otis Simpson went over the items to complete by the June call.

- Subcommittee 1 project proposals for the two letters that they took on is due June 15, 2017.
- Subcommittee 2 project proposals for the letter that they took on is due June 13, 2017.
- Committee members are to turn in their Activity Reports.

### **Closing**

Cedric Jeans, DFO, officially closed the meeting.

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



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
May 11, 2017**

**Attending TAP Staff**

- Cedric Jeans, Designated Federal Official (DFO) – TAP
- Javier Hernandez, Acting Director – TAP
- Otis Simpson, Analyst – TAP
- BJ Burleigh, Secretary – TAP

**TAP Members**

- Ralph Bennett – Washington – Committee Chair
- Angela Spain – California – Committee Vice Chair
- David Buchanan – Mississippi
- Alyssa Burrows – Pennsylvania
- Kent Christensen – Idaho
- Penny Doak – Montana
- Diana Nelson – Ohio
- Joan Prober – New Jersey
- Sue Wennermark – Rhode Island

**IRS Employees**

- Tamikio Bohler – Wage & Investment Program Analyst
- Betty Scott – Wage & Investment

**Absent Members**

- Victor Quillen – Tennessee
- MiCoya Hutchins – New Hampshire
- Jeri Hunter – Nebraska

**Welcome/Opening**

DFO, Cedric Jeans greeted the participants and officially opened the meeting.

**Roll Call**

BJ Burleigh conducted roll for the meeting.

### **Welcome/Announcements/Comments/Acknowledgement of Citizens**

Ralph Bennett, Committee Chair welcomed everyone to the call. He asked the committee members to please read the TAP Annual Report. No members of the public were in attendance.

### **National Office Report**

Javier Hernandez welcomed everyone to the meeting. He shared that now that the new TAP Member recruiting process has ended we are now starting the interviewing process. TAP is gathering the one-hour timeslots our analysts will be available to conduct the interviews. Hernandez asked the team members to let him know if they have interest and time to assist in the interviews.

### **Designated Federal Official Report**

Cedric Jeans wanted to be sure and thank the committee members for all their time and hard work especially during this Public Service Recognition Week. He added to the Interview request that Hernandez gave adding that the interviews will mostly be conducted in June and July, and their assistance will be greatly appreciated. Cedric wished all the moms on the call a Happy Mother's Day.

### **Approval of March 2017 Face-To-Face Minutes**

The minutes from the March Face-to-Face minutes were moved for approval by Alyssa Burrows, seconded by Sue Wennermark and approved by the committee members.

### **July 2017 Meeting Date Change**

Ralph Bennett requested the committee allow a date change for the July Subcommittee 1 meeting date to change. The change would be to move the meeting from Tuesday, July 4, 2017, to Thursday, July 6, 2017. Meeting time will not change. All agreed. Simpson will send out a new invitation with the date change to the meeting.

### **Sub-Committee 1 Report Out**

Penny Doak reported that the committee has been very actively working on:

- Project 34699: *More Information on IRS Identity Verification Notices* – there has been more feedback and questions from Subject Matter Experts (SMEs) that are being addressed.

- Penny Doak asked that the committee members review the project referral and send her any comments they may have. This will help the subcommittee to complete by the next meeting.
- Project 35892: *Letter 5747C – Potential Identity Theft during Original Processing Letter* has gone through the QR review.
  - Bennett and Simpson reported that we are waiting for Susan Stetler to respond with statistics regarding the fraction receiving these letters that are either ID theft or not, which may modify the referral a little.

### **Subcommittee 2 Report Out**

Otis Simpson (for MiCoya Hutchins) reported for the Subcommittee.

- Project 35772: *Changes to Letter 63C (W-2 and 1099-R Requested From Employer)* has gone through Quality Review and revisions are completed.
  - The committee is been asked to give it one final review while it is under review in legal counsel.
- Issue 28746: *Form 5227 – How to Respond to Request for Return* is assigned to Subcommittee 2.
  - Penny Doak and Sue Wennermark are reviewing the letters that specifically request Form 5227.
  - The instructions seem to require clearer instructions about the need to file a return even if the trust is not funded or has no income.
  - We may want to offer the referral for review by the Forms and Publications Committee when completed since it may affect a publication.

### **Outreach/Activity Report**

Angela Spain thanked the committee for participating in all the outreach activities and encouraged them to reach out to their Local Taxpayer Advocates if they have not yet done so.

- The June newsletter will share some of the outreach events.
  - Alyssa Burrows shared that she had an outreach at a local duck derby where there were over 1,000 people, and had a table at a local flea market. She is reaching out to her local Chamber of Commerce.
  - Diana Nelson attended the Second Annual Taxpayers Rights Conference in Vienna, Austria. The National Taxpayer Advocate spoke along with 22 other counties regarding the rights of taxpayers.



- Diana Nelson also attended a congressional liaison meeting and spoke to an audience of 40 regarding TAP.
  - Social Media: Angela Spain is looking into limiting some of the social media usage for outreach.
- TAP will have a Facebook account that will be administered by Spain.

### **Chair of TF&P Closing Comments**

Ralph Bennett and Angela Spain thanked everyone for all for the outreach events they performed and for attending today's call.

### **Action Item Summary**

Otis Simpson went over the items to complete by the June call.

- Date change notification for the July call.
- Subcommittee 2 notices to be sent out.

### **Closing**

Cedric Jeans Designated Federal Official officially closed the meeting.

**Next Scheduled Meeting: Thursday, June 8, 2017  
Noon ET**

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



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
March 23-24, 2017**

**Thursday, March 23, 2017**

**Attendance**

- Ralph Bennett Anacortes, WA
- Alyssa Burrows Scranton, PA
- Penny Doak Roberts, MT
- Jeri Hunter Bellevue, NE
- MiCoya Hutchins Nashua, NH
- Victor Quillen Kingsport, TN
- Angela Spain Durham, CA
- Sue Wennermark (on phone) Providence, RI

**Members Absent**

- Joan Prober Voorhees, NJ
- Diana Nelson Mason, OH
- David Buchanan Canton, MS

**Staff**

- Cedric Jeans, Designated Federal Officer (DFO)
- Otis Simpson, TAP Analyst
- Gretchen Swayzer, TAP Analyst
- Robert Rosalia, TAP Analyst
- Debra Awalt, W&I Program Analyst
- Patty Wagner, W&I Program Analyst
- Tamikio Bohler, W&I Program Analyst

**Roll Call**

Quorum was met.

**Designated Federal Officer**

Cedric Jeans officially opened the meeting and welcomed everyone. Jeans introduced himself as DFO for the Notices and Correspondence project committee and reviewed the agenda for the day.

**Public Input**

No member of the public was on the call.

**TAP Mission**

Jeans presented information on the TAP Mission.





- Bennett requested the number of recommendations made by the committee the prior year. Three referrals went forward containing 12 recommendations.
- Doak stated a concern with not having a NCC closing meeting to wrap-up at year-end.

### **TAP Meeting Procedures**

Simpson reviewed TAP meeting procedures:

- Ground Rules
- Telephone and Email Etiquette
- Minutes/Minutes Approval
- Agenda and Pre-Read Information
- TAPSpace/ImproveIRS.org/WebEx
- Activity Reports/Time Reporting
- Methods of Communication
  - Bennett made a suggestion that we place the date in the subject line of WebEx email. Members sometime get multiple invites and need to know which invite goes to each meeting. Simpson will place the date in the meeting invitation.
  - Hutchins asked when members are to receive virtual Outreach training. Jeans explained we do not currently have an analyst assigned but we will deliver training to members at a later date.
  - Doak questioned why the committee cannot continue their work with administrative meetings in December while waiting for the new TAP members. Jeans suggested raising that to the Chair to bring to the Joint Committee.

### **So You Want to Be A Chair?**

Simpson presented information on chair and vice chair positions.

### **Nominations and Election Process (Chair/Vice Chair)**

Elections were conducted.

- Chair nominations were made from the floor. Bennett, Hunter, and Doak received and accepted nominations for committee chair. Vice chair nominations were made from the floor. Spain, Wennermark and Bennett received and accepted vice-chair nominations. All made a short statement as to their interest in the positions.
- Members voted and elected Bennett as chair and Spain as vice chair.
- Bennett gave a brief statement of his expectations for the year.
  - 1) Clear communications
  - 2) Creative and questioning attitude
  - 3) Commitment to others: be responsive, be responsible and help out with time management

#### 4) Professional products

##### **Subcommittees Established:**

- Subcommittee 1 – Doak (chair), Bennett, Buchanan, Burrows, Hunter
- Subcommittee 2 – Hutchins (chair), Nelson, Prober, Quillen, Spain, Wennermark
- Outreach – Angie Spain is the Outreach Chair
- Screening – Burrows, Doak, Quillen, Wennermark
- Quality Review – Hunter, Prober
- Internal Communications – Spain for newsletter; Bennett and Wennermark for Annual Report

##### **Project Committee Work**

Patty Wagner, Debra Awalt, Tamikio Bohler of IRS Wage and Investment (W&I) division joined the meeting via teleconference.

Wagner presented a PowerPoint on the role of W&I, W&I's interface with TAP and the Tax Forms and Notice internal process.

- Bennett asked if all notices are in W&I or do they go to other places. Wagner said that most of what you are dealing with be with us. Most are individual but sometimes we do send them to other areas.
- Awalt asked if the committee has a list of items that the IRS wants the committee to review this year. Jeans said we not received any yet.

The discussion concluded and Wagner, Awalt and Bohler exited the meeting.

##### **Letter 5071C and Letter 4883C Discussion**

Sharon Stetler from W&I joined the meeting via teleconference. Stetler explained how the process for identity theft censoring began in 2012. The letters are 4883C and 5071C. The SSN is not shown but the name, address and a control number is shown on the letters so we know who we are speaking with. The letters try to express the urgency of the taxpayer calling by pointing out that they may not get a refund without taking action. Stetler spoke about the information the letter asks the taxpayer to have available. In order for the taxpayer know the letter is really from the IRS the letter tells them where to look on [www.IRS.gov](http://www.IRS.gov).

- Bennett asked about the possibility of fraudulent letters being duplicated with their own information for taxpayers to call. Stetler responded that is a possibility.
- Bennett said he understood the on-line ID Verify system was down for 16-18 months. Stetler – they did take it down and it is still down. 5071C letters have not been mailed out since August 2016, but IRS hopes to begin issuing them after the ID Verify system is back online.

- Bennett asked what is the volume notices going out? Stetler – about 760K last year.
- Bennett asked what is the criteria by which the letter is sent. Stetler – the on-line could only be done for the current year.
- Bennett stated the letter gives the expectation that once authenticated the refund would be issued pretty quickly when in actuality it seems it was much longer. Our recommendation is geared more toward establishing a more realistic expectation. Stetler – explained that if all is good, typically three weeks but the letter says nine weeks because there could be other processing situations.
- Simpson asked about the pilot and whether the committee could participate in the testing. Stetler stated she will try to work with us to provide some input.
- Burrows asked when the letter is issued and does it go the address on the return in question or the one on file? Stetler responded, the one on the letter.

The discussion concluded and Stetler exited the meeting.

#### **Approval of October minutes**

- Doak pointed out a change to an issue number
- Wennermark made a motion to approve the October minutes
- Seconded by Hutchins
- Approved with the one change.

#### **2017 Notice and Correspondence Meeting Times Established**

The committee members discussed business and personal meeting times amongst themselves and established the following 2017 meeting times:

- Full Committee will meet the second Thursday of the month at noon ET
- Subcommittee 1 will meet the first Tuesday of the month at 3 p.m. ET
- Subcommittee 2 will meet the first Thursday of the month at noon ET

#### **New Issue Screening Training**

Bennett presented information on screening issues. The group then looked at the screening report and discussed issues and the process of vetting issues.

Simpson will record the decisions made by the committee.

- Subcommittee 1 to work existing Issue 34699 that Ralph Bennett and MiCoya Hutchins started last year, which needs some cleaning up, and new Issue 34736.
- Subcommittee 2 to work Issue 34029.

#### **IRS Recommendation Responses**

The committee reviewed IRS responses to TAP Recommendation # 30197.



- Issue 30197 ID 978 – Rejected recommendation for a unique CIN due to lack of cohesiveness with the various IRS systems.
- Issue 30197 ID 979 – Partially accepted recommendation regarding to include a subject line. There will not be a subject line but the IRS will modify internal procedure to incorporate guidelines to address the titles of correspondence.

**The committee agreed to accept both responses from the IRS.**

Bennett outlined the schedule for Friday.

Jeans adjourned the meeting for the day.



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
Thursday, March 23-24, 2017**

**Friday, March 24, 2017**

**Attendance**

- Ralph Bennett (Chair) Anacortes, WA
- Alyssa Burrows Scranton, PA
- Penny Doak Roberts, MT
- Jeri Hunter Bellevue, NE
- MiCoya Hutchins Nashua, NH
- Victor Quillen Kingsport, TN
- Angela Spain Durham, CA
- Sue Wennermark (on phone) Providence, RI

**Members Absent**

- Joan Prober Voorhees, NJ
- Diana Nelson Mason, OH
- David Buchanan Canton, MS

**Staff**

- Cedric Jeans, Designated Federal Officer
- Otis Simpson, TAP Analyst
- Gretchen Swayzer, TAP Analyst
- Robert Rosalia, TAP Analyst

**Designated Federal Officer**

Cedric Jeans officially opened the meeting.

**Roll Call**

Quorum was met.

**Public Input**

No member of the public was on the call.

Jeans recapped the meeting times for the full committee and subcommittees.

**Screening Report Review continues**

Bennett led group through the screening report for an hour. Simpson asked the committee to step down the list instead of jumping around the report. The committee made the following decisions while working on the screening report:



- **Dropped** – 35121, 35217, 35331, 35420, 35424, 35478, 35482, 35580, 34029
- **Transferred to Other Project Committee** – 35276 (Transfer to Tax Forms and Publications)
- **Associated and Closed** – 32879 Associated to Project 30197, 34791 Associated to Project 30197
- **Parking Lot** – 33451
- **Assigned to Sub-1** – 34736 (follow up with AWR)
- **Assigned to Sub-2** – 35772

The committee stopped work and broke into sub-committees to begin work on future projects. The Screening Committee will continue work starting at Issue 28746. When Screening completes screening, it will send their recommendations to the N&C chair for concurrence and then as a pre-read for full committee meetings.

### **Subcommittee Breakout**

#### **Subcommittee 1**

Doak reported on issue 34699, which has two letters. Letter 5071C gave a timeframe of 60 days. Letter 4883 does not have direction to website and no expectation of when it will be resolved. The referral is almost complete from prior year work by Bennett and Hutchins. The subcommittee did some editing to the referral and added information the program owner provided during yesterday's call. Otis Simpson sent clean draft to Subcommittee 1 members asking for feedback by March 31, 2017. The next order of business for the subcommittee was Issue 34376. There is a long history of TAP and envelope issues. We want to get more information regarding the use of envelopes from IRS Automated Underreporter (AUR).

#### **Subcommittee 2**

Hutchins reported on Issue 34029. The subcommittee decided to drop the issue based on the fact the name control is not used by businesses for any IRS filing. We could not determine a benefit to the taxpayers. Issue 35722 – Letter 63C should be changed to add a W-2 box for employers to respond that no W-2 was issued due to wages being below the reporting requirements. We prepared a project proposal that was approved by the chair. Then we moved forward to drafting the short review referral. We want to get information on the number of notices that were sent out.

Doak said we will have a screening committee call pretty soon. So if we decide to work an issue, we will put it in the parking lot and the subcommittees can go to the parking lot and select their next issue. Wennermark asked how to access the parking lot. You will need to go through your analyst. Simpson stated he will always run parking lot issues with the screening report. Doak asked, do we only



work one issue at a time or do we work multiple? Bennett – run two or max three at a time for better throughput.

### **Wrap-Up**

Bennett thanked everyone for having confidence in him to lead the committee. We had some real magic moments during these few days:

- A nearly complete process referral
- A mixed bag of issues, which were quickly screened and helped us to both learn the process and work together
- We got experience using the WebEx during meetings
- Achieved an excellent rapport with the TAP staff

### **Going Forward**

Bennett said let's congratulate ourselves on working together. We have two subcommittees that are balanced with both tax/legal expertise and fresh eyes. Will relate an issue on the Joint Committee call next Wednesday regarding starting in March and making better use of remaining members in October and November. We will take time to review the year's accomplishments and have a good year-end closure.

### **Closing**

Simpson thanked everyone for attending and provided closing comments.

Jeans thanked everyone for attending and gave closing comments.

Officially adjourned the meeting 12:05 p.m.

**Next Full Committee Meeting: April 13, 2017 at noon ET**

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