



## 2018 Meeting Minutes Notices and Correspondence Project Committee

- **March 19-20, 2018**
  - **April 12, 2018**
  - **May 10, 2018**
  - **June 14, 2018**
  - **July 12, 2018**
  - **Aug. 9, 2018**
  - **Sept. 13, 2018**
  - **Oct. 11, 2018**
  - **Nov. 29, 2018**
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### Notices and Correspondence Project Committee Taxpayer Advocacy Panel (TAP) Meeting Minutes March 19, 2018

#### **Attending TAP Staff**

- Cedric Jeans, Designated Federal Official (DFO) – TAP
- Otis Simpson, Analyst – TAP
- Rosalind Matherne, Analyst – TAP
- Gregory Giles, Analyst – TAP

#### **Attending TAP Members**

- Penny Doak, Roberts, MT
- Victor Frausto, El Paso, TX
- Felicia Horton, Lexington, KY
- Jeri Hunter, Bellevue, NE
- Kathy Sachs, Concordia, KS
- Michael Shamgochian, Petersham, MA
- Thurston Smith, Memphis, TN
- Sue Wennermark, Providence, RI

#### **Absent TAP Members**

- MiCoya Hutchins, Nashua, NH
- Myra Simmons, New Albany, MS
- Manoj Illickal, Syosset, NY



## **IRS Employees**

- Tamikio Bohler – Wage & Investment Program Analyst (W&I)

## **Welcome/Announcements/Review Agenda**

DFO, Cedric Jeans welcomed everyone and officially opened the meeting at 8 a.m. ET. Jeans then reviewed the agenda with the members (attached).

Full NCC meetings will be conducted the second Thursday of each month from 1 p.m. – 2 p.m.ET.

## **Self-Introductions/Roll Call**

Otis Simpson conducted roll call for the meeting. Quorum was met.

## **TAP Mission**

Jeans then proceeded to explain the TAP Charter and mission including the grassroots issues each committee works on.

## **TAP Meeting Procedures**

Simpson began explaining the meeting procedures, as follows:

- Ground rules
- Telephone & email etiquette
- Minutes/minutes approval
- Agenda & pre-read information
- TAPSpace/ImproveIRS.org/WebEx
- Activity reports/time reporting
- Methods of communication

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

Simpson described the role, responsibilities and objectives of the Notices and Correspondence project committee chair and vice-chair and that the vice-chair of the committee will serve as a member of the Outreach Committee. Simpson then asked for nominations. Sue Wennermark nominated Penny Doak and Jeri Hunter nominated herself for chair. Sue Wennermark nominated herself for vice-chair and Jeri Hunter also nominated herself for vice-chair. Ballots were given to each member and then collected by Cedric Jeans. Each nominee then gave a campaign speech as to why they should be elected to the position.

## **Election Results**

Jeri Hunter was elected chair and Sue Wennermark was elected vice-chair.

## **Establish Quorum & Consensus**

Simpson explained what quorum and consensus is and why it is essential to have for full committee meetings.

## **Approval of November 2017 Full Committee Minutes**



The November 2017 minutes were approved with corrections.

### **Establishment of Subcommittees**

The committee goes through the process of establishing 2018 sub-committee and working committees.

#### **Subcommittee 1**

Will meet first Tuesday each month from 3 p.m. – 4 p.m. ET.

Penny Doak – Lead  
Victor Frausto  
Jeri Hunter  
Kathy Sachs  
Myra Simmons

#### **Subcommittee 2**

Will meet first Monday each month from 9:30 a.m. – 10:30 a.m. ET.  
Amended on May 10, 2018, to first Wednesday each month from Noon – 1 p.m. ET.

Thurston Smith – Lead  
Felicia Horton  
Michael Shamgochian  
Sue Wennermark  
Manoj “Manny” Illickal  
Micoya Hutchins

#### **Outreach Committee**

Sue Wennermark

#### **Screening Committee**

Penny Doak  
Kathy Sachs  
Thurston Smith  
Michael Shamgochian

#### **Quality Review Committee**

Victor Frausto  
Jeri Hunter

#### **End of Day/Announcements**

Jeri Hunter thanked everyone again for electing her chair of the committee and reminded everyone that the meeting will begin on Tuesday, March 20, 2018, at 8 a.m. Hunter announced that the committee will informally meet at Ruth Chris’s



Steak House at 6 p.m. and welcomed staff to join them. Cedric Jeans officially closed the meeting.



**2018 Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
March 20, 2018**

**Welcome/Announcements/Review Agenda/Roll Call**

Jeans officially opened the meeting at 8:00 AM ET and welcomed everyone back. Jeans briefly reviewed what has been covered and then went over the agenda. The Roll Call is as follows:

**Attending TAP Members**

- David Buchanan, Canton, MS
- Penny Doak, Roberts, MT
- Victor Frausto, El Paso, TX
- Felicia Horton, Lexington, KY
- Jeri Hunter, Bellevue, NE
- Manoj Illickal, Syosset, NY
- Kathy Sachs, Concordia, KS
- Michael Shamgochian, Petersham, MA
- Thurston Smith, Memphis, TN
- Sue Wennermark, Providence, RI

**Absent TAP Members**

- MiCoya Hutchins, Nashua, NH
- Myra Simmons, New Albany, MS

**IRS Employees**

- Tamikio Bohler - Wage & Investment (W&I) Program Analyst
- John Kilcoin - W&I Program Analyst

**New Issue Screening Training**

Jeans welcomes everyone back and officially reopens the meeting at 8:00 am. Jeans recaps the meeting events of March 19, 2018, and reviews the responsibilities of the Outreach and Quality Review teams. Jeans and Simpson go over the importance of the TAP Newsletter and Simpson asks everyone to read it so they know what is going on in other project committees. Simpson informs the members they can provide input to other project committee projects if they have experience in that area. Jean, Simpson and Hunter discuss the screening process and the disposition of issues with the committee. Simpson explained when an issue is active and when it goes into the Parking Lot to be worked on at a later date.



Simpson then asked for volunteers to be on the Screening Committee, which is now comprised as follows:

**Screening Committee**

Penny Doak

Kathy Sachs

Thurston Smith

Michael Shamgochian

**2018 Project Committee Work**

Tamikio Bohler gave an overview of W&I and explained that their analysts supply Subject Matter Experts (SME)s. When using SMEs ask budgetary constraints or if there are other constraints. Bohler suggests writing a recommendation where you have some flexibility and can be changed. Bohler also related that W&I has pilot programs which she's going to research to see if TAP can participate in them, when appropriate. She stated emphatically that if the committee receives a response from the IRS that they don't agree with, they should not necessarily drop the issue, but rebut it. Remember to consider what the person said the first time. The IRS has 60 days to respond. Bohler emphasized that the Referrals should be very specific and include as much detailed information as possible Bohler briefly discussed other programs they were working on and also mentioned IRS Future State and Government Accountability Office (GAO) Reports.

**Review Project Proposal for Approval**

The committee reviews IRS responses to project referrals. Simpson goes over the review process and the committee's process of voting to accept and reject IRS responses.

- **Project 17399:** *Payment Due Dates Are Ambiguous* - The committee accepted the IRS response.
- **Project 35772:** *Letter 63C* – The committee accepted the IRS response.
- **Project 36227:** *Change to Notice CP22A* – The committee did not agree with the IRS response and will rebut it.
- **Project 36245:** *Accounting for IRA Distributions to Qualified Charitable Organizations* -- The committee accepted the IRS response.
- **Project 36252:** *Letter 728 - Your Payment did not Cover Entire Tax Liability\** - The committee accepted the IRS response.
- **Project 36253:** *Letter 3220 - Accounts Outstanding - Payment Request\**- The committee accepted the IRS response.

**2018 Project Committee Work**

John Kilcoin, the SME from W&I discussed CP Notice Dates.

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\*There was a “hard stop” and could not finish the review because the SME was ready to discuss CP Notice Dates.

**Project Committee Work**

Both subcommittees met separately to work on issues.

**Subcommittee Report-out**

- **Subcommittee 1** Penny Doak Issue 36555 – Parking Lot
- **Subcommittee 2** Thurston Smith Issue 36620 -- Close

**Meeting Assessment / Next Steps / Closing**

Jeans led a discussion assessing the meeting. Simpson told everyone he looked forward to seeing them the first week of April for the subcommittee Meetings. 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  
April 12, 2018**

**TAP Staff**

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

**TAP Members**

- Penny Doak – Roberts, MT
- Victor Frausto – El Paso, TX
- Felicia Horton – Lexington, KY
- Jeri Hunter – Bellevue, NE
- MiCoya Hutchins – Nashua, NH (Absent)
- Manoj Illickal – Syosset, NY (Absent)
- Kathy Sachs – Concordia, KS
- Michael Shamgochian – Petersham, MA
- Mira Simmons – Albany, MS
- Thurston Smith – Memphis, TN (Absent)
- Susan Wennermark – Providence, RI

**Other Staff**

- Tamikio Bohler – Wage & Investment (W&I) Program Analyst
- Debra Awalt – W&I Program Coordination & Support
- Gary Linsey – W&I Tax Analyst

**Welcome/Opening**

Jeans welcomed the members and staff and declared the meeting opened. This was the first full committee teleconference for 2018.

**Roll Call**

Babb conducted roll call. Quorum was met for this meeting. There were no public participants on the call.

**Approval of Minutes**

This was an administrative meeting because it was not listed in the federal register and so, members could not vote on the approval of the minutes or any other issue. The next full committee meeting is a federal register meeting scheduled for May 10, 2018.

**National Office Report**





Jimerson provided the National Office Report:

- The recruitment season is currently open to the public until April 25, 2018; members are asked to use their talking points during outreach events in areas of low applicant turn out responses. The interview period begins on June 4, 2018, through June 9, 2018. Members are encouraged to volunteer to assist with the interview process; their schedules will be accommodated.
- The face-to-face survey link was shared on April 6, 2018, via email for all TAP members to complete; responses are due on April 25, 2018. The survey feedback enables the TAP staff to make improvements for future training and program planning.
- The TAP Annual Report will be mailed out to TAP members next week.
- The Joint Committee's first teleconference is scheduled for April 25, 2018, at 1-2:30 p.m. ET; new members are encouraged to join the call as their schedule permits to see how the process works.
- Next week is National Volunteers Week, Jimerson thanked the members for their work on the TAP.

### **DFO Report**

Jeans discussed the following:

- A sample press release template is available on [www.TAPSpace.org](http://www.TAPSpace.org); the members were directed to the sample to create their introduction as a TAP representative of their home state. Jeans mentioned that newspapers and other news media outlets are good sources to get the message out on the function of the TAP.
- Members are asked to create or update their existing bio profiles in [www.TAPSpace.org](http://www.TAPSpace.org).
- There is a discussion board in [www.TAPSpace.org](http://www.TAPSpace.org); Jeans encouraged the members to review it as it enables members to ask and answer questions on the TAP business.
- Members should reach out to the analyst of their committee if they have any questions on how to access [www.TAPSpace.org](http://www.TAPSpace.org).
- Business cards and name tags have been ordered for new and returning members; once received, the staff will mail them out.



- Members should contact the committee analyst if they need the survey link send to them.
- The new members were reminded to reach out to their mentors.

### **IRS Response Review**

Issue #34719 is under consideration for by the IRS due to budget constraints. The committee will take a vote at the next meeting on how to go forward.

### **Math Notices Project**

Issue #37335 – The chair and vice chair will write up a proposal for clarity on Math Notices. This proposal will be shared with the full committee before the next teleconference.

### **Subcommittee Report 1**

Doak and Frausto are developing a proposal for Issue #36553 linked to CP14H notice. The draft will be completed and ready for review during the next full committee meeting scheduled for May 10, 2018.

The committee was provided an update on activities and meetings related to Math Error issue and was informed that the committee will focus on the content/clarity in math notices.

### **Subcommittee Report 2**

The committee reviewed the IRS response to Issue #36227: Change to Notice CP22A that was rejected by the IRS. The committee discussed a possible rebuttal to the IRS and will develop questions for Subject Matter Experts (SMEs).

The committee was provided an update on activities and meetings related to Math Error issue and was informed that the committee will focus on the content/clarity in math notices.

### **Outreach/Activity Report**

Doak mentioned that she is working closely with her Local Taxpayer Advocate (LTA); she also stated that her interactions are very productive. She mentioned an issue at a local Taxpayer Assistance Center office in Montana that was resolved quickly by the LTA. Doak also mentioned a big event coming up in August for veterans in Billings, Montana.

Members are reminded that talking to anyone (family, friends, co-workers, guests) about TAP's mission and time spent in TAP meetings, including face-to-face and phone calls, should be included in their activity report. Depending on the activity, it can be logged in as participation or outreach.

### **Action Item Summary**



Giles will send out a sample of notices email to the full committee. Giles will request an SME to attend the next meeting to discuss Issue #36227 on May 10, 2018.

**Closing**

Hunter thanked the members for joining the call and Jeans officially closed the meeting.

**The next Notices and Correspondence Project Committee meeting will be held on May 10, 2018, at 1 p.m. ET**

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



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
May 10, 2018**

**Attending TAP Staff**

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

**Attending TAP Members**

- Penny Doak, Roberts, MT
- Victor Frausto, El Paso, TX
- Felicia Horton, Lexington, KY
- Jeri Hunter, Bellevue, NE
- MiCoya Hutchins, Nashua, NH
- Manoj Illickal, Syosset, NY
- Michael Shamgochian, Petersham, MA
- Thurston Smith, Memphis, TN

**Absent TAP Members**

- Kathy Sachs, Concordia, KS
- Myra Simmons, Albany, MA
- Susan Wennermark, Providence, RI

**IRS Employees**

- Tamikio Bohler – Wage & Investment Program Analyst
- Debra Awalt – W&I Program Coordination & Support (Absent)

**Welcome/Opening**

Jeans welcomed the members and staff and declared the meeting opened.

**Roll Call**

Babb conducted roll call. Quorum was met for this meeting. There were no public participants on the call.

**Approval of Minutes**

The minutes for March and April were approved with minor edits to be made before posting to [www.improveirs.org](http://www.improveirs.org).

**DFO Report**

Jeans discussed the following:



- The TAP Recruitment period has been extended until May 11, 2018. Jeans asked the members to reach out to their neighbors and friends to encourage them to apply for the volunteer positions.
- There will be an All TAP meeting on May 24, 2018, at 2:00 p.m. Eastern Standard time; this meeting brings all the project committees together to discuss the projects that will be worked on for 2018 TAP year.
- The Joint Committee (JC) monthly teleconference meeting has been moved to the last Thursday of each month; they next JC meeting will be on May 31, 2018, at 1:00 p.m. EST. A calendar update will be sent to all members to notate the new date.
- TAP will be starting up once again the quarterly IRS Awareness topics discussion in a few weeks; a calendar invitation will be sent out for quarterly sessions. Various tax topics (Appeals, Earned Income Tax Credit, Offer and Compromise and Collections to name a few) are discussed and members can submit topics for discussion as well.
- The annual tax forum season is now starting up. For those members who are interested and reside within the event location, permission must be requested and, if necessary, overnight lodging may be considered. Jeans asked the members interested to send their responses to TAP West Analyst at [Gilbert.J.Martinez@irs.gov](mailto:Gilbert.J.Martinez@irs.gov). Below is the Tax Forum Schedule:

#### **How Do I Register?**

Visit the [IRS Nationwide Tax Forums](#) website now to register.

IRS Nationwide Tax Forums 2018 Locations and Dates		
ATLANTA, GA	Atlanta Marriott Marquis	July 10 - 12
WASHINGTON, DC	Gaylord National Hotel and Convention Center	July 17 - 19
SAN DIEGO, CA	Town and Country Resort	August 7-9
CHICAGO, IL	Hyatt Regency Chicago	August 21 - 23
ORLANDO, FL	Hyatt Regency Orlando	September 11 - 13

#### **National Office Report**

English welcomed the members to the meeting; She joined the call after the announcements by the DFO. However, she thanked the members for the work they committed themselves to for the TAP year.

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

Hunter mentioned some highlights of the JC meeting last month. She stated that there was a discussion on best practices and that the JC has moved the monthly



meeting to the last Thursday of each month. Hunter and Jeans both spoke on members business cards and email addresses consistency- mapping current email addresses to have it accessible by year end.

### **IRS Response Review**

Issue 34719 is under consideration for by the IRS due to budget constraints. The committee voted to accept the IRS response.

### **Math Notices Project**

Issue 37335 – the proposals have been quality reviewed and will be worked on by Subcommittee 1 and 2. Subcommittee 1 will work on CP Notices 10,11 and 12 and Subcommittee 2 will work on CP Notices 13 and 16.

### **Subcommittee 1 Report**

Doak stated that she reviewed Issue 36553 CP14H notice and that the changes were made. The full committee voted to elevate this issue to the JC pending the quality review.

### **Subcommittee 2 Report**

Issue 36227, Change to Notice CP22A was rejected by the IRS. The committee discussed a possible rebuttal to the IRS. However, the committee voted to accept the IRS recommendations.

Subcommittee 2 has a new monthly meeting date, the first Wednesday of each month at 12:00 noon to 1:00 p.m. EST. A calendar will be sent out with this new date and time.

### **Screening Committee Report**

Doak mentioned that the committee met yesterday and that they updated the report. Some issues may be developed into projects. It was suggested that Subcommittees 1 and 2 hold off until the math error project is completed.

### **Outreach/Activity Report**

Simpson covered for Wennermark, who was absent. He mentioned some tips that can enable members to remember to notate their outreach activities and ensure that they are receiving the appropriate credit.

### **Action Item Summary**

1. Hunter and Frausto will conduct a second review of CP 14H by May 14, 2018, and then submit to Simpson to place on the JC calendar for the May meeting.
2. When conducting outreach, a copy of the TAP Handbook should be available to support your outreach message on TAP.
3. Giles will make the minor changes to the March minutes and post the March and April minutes on [www.TAPSpace.org](http://www.TAPSpace.org).



**Closing**

Hunter thanked the members for joining the call and Jeans officially closed the meeting.

**The next Notices Project Committee meeting will be held on Thursday,  
June 14, 1:00 p.m. EST**

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



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
June 14, 2018**

**TAP Staff Present**

- Annie Gold – Management Assistant
- Fred Smith, Acting Designated Federal Official (DFO)
- Susan Jimerson, Acting TAP Director
- Otis Simpson – Program Analyst
- Gregory Giles - Program Analyst
- Matthew O’Sullivan – Program Analyst

**Members Present**

- Penny Doak – Roberts, MT
- Victor Frausto – El Paso, TX
- Felicia Horton – Lexington, KY
- Jeri Hunter – Bellevue, NE
- Michael Shamgochian – Petersham, MA
- Thurston Smith – Memphis, TN
- Susan Wennermark – Providence, RI

**Members Absent**

- MiCoya Hutchins – Nashua, NH
- Manoj Illickal – Syosset, NY
- Kathy Sachs – Concordia, KS
- Mira Simmons – Albany, MS

**Public Attendee**

- Paul Marion

**Welcome/Opening**

Jimerson opened the meeting and welcomed everyone to the call. Cedric Jeans could not be on the call today. Fred Smith is Acting DFO in Jeans’ absence.

**Roll Call**

Gold conducted roll call. Quorum was met.

**Approval of Minutes**

Minutes for May 10, 2018 were approved.

**National Office and DFO Report**

Jimerson provided a combined National Office and DFO Report:





- The recruitment interview phase is halfway through the process. There have been several interviews conducted already. Interviews are anticipated to be completed by June 29, 2018. Members were encouraged to volunteer to assist on the interview panel for time slots remaining.
- The monthly outreach call is scheduled for June 21, 2018 beginning at 3:00 p.m. ET.
- The Internal Communications Committee call is scheduled for June 26, 2018 beginning at 2:00 p.m. ET.
- The Joint Committee Monthly call will be held on June 28, 2018 beginning at 1:00 p.m. ET.
- The Joint Committee's Face to Face meeting will be held in July 10-11, 2018. The location will be in Jacksonville, FL. Members on the Planning Committee are encouraged to attend on the conference call line to listen in on the discussions.
- Members were encouraged to turn in all Activity Reports and submit any articles to be added to the monthly Newsletter. Articles should be forwarded to the Internal Communications Committee.

Simpson expressed welcome to Paul Marion sitting in as a member from the public.

### **Chair Report**

Hunter welcomed everyone to the call.

- The referral submitted to the Joint Committee for CP14H has been approved and moved forward.
- Members have been enthusiastically working.
- The TAP Chair, Holly Hoffman is doing a great job.

### **Math Notices Project**

Simpson provided status with showing a consolidated review with comments provided by Hunter and Frausto on the CP10 using the WebEx for document viewing. Members were given an extra week to look over and submit their review. O'Sullivan shared information on Math Error Notices and the process IRS will initiate. There will be an audit performed and a Notice of Deficiency and other steps before it is sent to the taxpayers prior to any changes being made. IRS determines if the numbers on the return adds up correctly before the process begins. The committee discussed the Taxpayers Bill of Rights relative to the math errors.

### **Subcommittee Report 1**

Simpson stated the subcommittee is in the process of reviewing CP10. Members were asked to complete the comments and justification section on the review form. The review form is encouraged to be used for the review submissions. A reminder will be sent to members.



### **Subcommittee Report 2**

Shamgochian stated the subcommittee is reviewing CP13. They will have a meeting to consolidate their review and bring back to the full committee during next month's meeting.

### **Outreach/Activity Report**

Wennermark stated Illickal has been very active in doing outreach. He has given speeches on campus. He will share more information during the next month's meeting. He totaled up to 27 hours of outreach. Wennermark added after speaking with the director of a business, she was able to reach 201 employees with information on the Tax Calculator. She is waiting to receive the remaining Activity Reports from members. Wennermark is on the Internal Communication Committee. They will be voting on four cards to get an estimate on what TAP prefers. Member asked to share their comments.

### **Action Item Summary**

Simpson stated he will:

- Follow up with members to submit completed consolidated reviews and send a reminder to each member.
- Work with new members and returning members are in compliance with the TAP program.
- Encourage mentors stay in touch with mentees.

### **Closing**

Hunter thanked the members and Marion for joining the call. The meeting was officially closed.

**Notices Project Committee next meeting will be held on July 12, 2018 1:00 p.m. ET**

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



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
July 12, 2018**

**TAP Staff Present**

- Debra Awalt – W&I Program Analyst
- Rose A. Babb – Management Assistant
- Gregory Giles - Program Analyst
- Robert Rosalia – Acting Designated Federal Official (DFO)

**Members Present**

- Penny Doak – Roberts, MT
- Felicia Horton – Lexington, KY
- MiCoya Hutchins – Nashua, NH
- Michael Shamgochian – Petersham, MA
- Susan Wennermark – Providence, RI (Acting Chair)

**Members Absent**

- Victor Frausto – El Paso, TX
- Jeri Hunter – Bellevue, NE
- Manoj Illickal – Syosset, NY
- Kathy Sachs – Concordia, KS
- Mira Simmons - Albany, MS
- Thurston Smith – Memphis, TN

**Welcome/Opening**

Rosalia was the DFO for this meeting, he opened the meeting and welcomed everyone to the call.

**Roll Call**

Babb conducted roll call. There were no members of the public on the call. Quorum was not met for this meeting.

**Approval of Minutes**

The minutes for June could not be approved since quorum was not met. The members will vote on the approval of the minutes at the next full committee meeting in August.

**National Office and DFO Report**

Rosalia provided the office report, he stated the following:



- The recruitment interview phase is almost over and just a few more applicants are scheduled for an interview prior to the end of this week, July 13, 2018.
- The Taxpayer Advocate Service has a new website that covers tax reform changes; this site can be viewed at **www.taxchanges.us**. The members are asked to look at the site as it provides many answers to questions from taxpayers and tax practitioners.
- The Annual Report to Congress (ARC) has been released and is available on line through **www.IRS.gov**; members are asked to look at the report.

### **Chair Report**

Hunter, the Chair of the committee, was not present for this meeting; she was attending the Joint Committee Face to Face meeting in Jacksonville, FL. Wennermark, Vice-Chair performed the Chair duties.

### **Subcommittee Report 1**

The subcommittee comments on their review of CP10 were consolidated and reviewed with the committee using reference material provided by the staff.

### **Subcommittee Report 2**

The subcommittee comments on their review of CP13 were consolidated and reviewed with the committee using reference material provided by the staff.

### **Outreach/Activity Report**

Wennermark stated that for the month of June, there were 77.9 hours of participants, 9 hours of outreach 5 events, an audience of 487 and 8 issues were gathered. Wennermark reiterated to the members to continue to reach out to the public and increase the number of issues for the monthly activity report.

### **Action Item Summary**

Giles recapped the following:

- Doak and Shamgochian will work together to develop the CP notes.
- Subcommittee 1 will begin reviewing CP11.
- Subcommittee 2 will begin reviewing and capturing comments from the members on CP 16.
- Giles will send the members a sample referral template to write up the referrals discussed.

### **Closing**

Wennermark and Rosalia thanked the members for joining the call; Rosalia then declared the meeting officially closed.



**Notices and Correspondence Project Committee next meeting will be held on  
August 9, 2018 at 1:00 p.m. ET**

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



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
August 9, 2018**

**TAP Staff Present**

- Debra Awalt – W&I Program Analyst
- Rose A. Babb – Management Assistant
- Gregory Giles - Program Analyst
- Cedric Jeans – Designated Federal Officer, DFO

**TAP Members Present**

- Victor Frausto – El Paso, TX
- Jeri Hunter – Bellevue, NE
- MiCoya Hutchins – Nashua, NH
- Manoj Illickal – Syosset, NY
- Thurston Smith – Memphis, TN
- Susan Wennermark – Providence, RI

**TAP Members Absent**

- Penny Doak – Roberts, MT
- Felicia Horton – Lexington, KY
- Kathy Sachs – Concordia, KS
- Michael Shamgochian – Petersham, MA

**Welcome/Opening**

Jeans welcomed everyone to the call and he declared the meeting opened.

**Roll Call**

Babb conducted roll call. There were no members on the call from the public. Quorum was met for this meeting.

**Approval of Minutes**

The minutes for June and July were approved; a minor correction was made to the July minutes.

**National Office and DFO Report**

- The Taxpayer Advocate Service has a new website that covers tax reform changes; this site can be viewed at [www.taxchanges.us](http://www.taxchanges.us). Jeans recommended that members visit the site because it provides good information related to the tax law changes.
- Jeans mentioned that the members will be provided brochures on the topic changes and thought the information would be useful during outreach events because it would help keep the public informed.



- Members were asked to look at proposals in their subcommittees; there may be a few that can be developed and submitted to the Joint committee (JC) before the end of the TAP year in November.
- There is an all TAP virtual meeting on September 20, 2018, at 2:00 p.m. ET; the members are asked to notate their calendars. This meeting is a quarterly meeting that helps the TAP members to share information and find out what each committee is working on.

### **Chair Report on Joint Committee Face to Face Meeting**

Hunter shared some meeting discussions in Jacksonville:

- Maryclaire Ramsey, Executive Director, CSO discussed the new IRS website will be used as a good source of information and updates to tax reform.
- Nina Olson, National Taxpayer Advocate mentioned that the TAP should do follow ups on request /referrals sent to the IRS. Do not leave it up to the IRS because there could be changes since the original request went forward.
- When writing up proposals, TAP should use **very specific language**; therefore, the IRS must respond to the specific topics and cannot be vague in their responses.

### **Subcommittee Report 1**

Issue# **37335-CP10** - Hunter stated she completed a draft of CP10 and a review was completed by Frausto. The CP10 referral will be the blueprint for the other fourth Math Notice referrals. The committee members agreed on a review completion date of August 20, 2018.

**Issue# 38434-CP11**- In the process of reviewing the notice. The sub-committee agreed on a review completion date of August 27, 2018. Review comments should be sent to Hunter and Giles.

### **Subcommittee Report 2**

Issue# **38436-CP 13** and Issue# **38437 CP16**: Hunter will also consolidate the subcommittee reviews as well into a draft referral. The deadline to complete the consolidations is August 27, 2018.

Hunter discussed that there should be a consistent review of the CP10 referral; she suggested Google Docs software (it shows all changes and who made them). Hunter mentioned that she will share a link of the Google Docs software to members to ask if they would prefer the software or to use Microsoft Word instead.



### **Closed Issue**

Issue # **36553 Clarification of Payment Options and Notice CP14H**; the full committee has accepted the IRS response and so, this issue will be closed.

### **Outreach/Activity Report**

Wennermark stated that for the month of July, there were 119.3 hours of submitted for six outreach events; there was an audience of 31, 3 issues were received. Wennermark asked the members to continue their outreach events and if they need assistance completing the Monthly Activity reports to reach out to her for assistance. Wennermark also suggested to the members that they may consider conducting outreach events at Taxpayer Assistance Center (TAC) offices in their home states.

### **Action Item Summary**

Giles recapped the following:

- CP10 review/input should be completed by the full committee on or before August 20, 2018.
- CP11 review should be completed by sub-committee 1 by August 27, 2018.
- CP13 review was completed and Chair will develop draft referral.
- Sub-committee 2 should complete their review of CP16 on or before August 27, 2018.
- The notices will be voted on before the next full committee meeting.

### **Closing**

Hunter and Jeans thanked the members for joining the call; Jeans then declared the meeting officially closed.

**Notices Project Committee next meeting will be held on September 13, 2018, at 1:00 p.m. ET.**

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





**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
September 13, 2018**

**Staff Present**

- Debra Awalt – W&I Program Analyst
- Rose A. Babb – Management Assistant
- Gregory Giles - Program Analyst
- Cedric Jeans – Designated Federal Officer (DFO)
- Gary Linsey – W&I Tax Analyst
- Pam Lowe – W&I Support Service
- Rosemary Nixey – W&I Analyst
- Tracy Rohrs – Program Analyst

**Members Present**

- Penny Doak – Roberts, MT
- Jeri Hunter – Bellevue, NE
- Thurston Smith – Memphis, TN
- Susan Wennermark – Providence, RI

**Members Absent**

- Victor Frausto – El Paso, TX
- Felicia Horton – Lexington, KY
- MiCoya Hutchins – Nashua, NH
- Manoj Illickal – Syosset, NY
- Kathy Sachs – Concordia, KS
- Michael Shamgochian – Petersham, MA

**Public Participants**

- Melanie Larsen
- Paul Merrion
- Jeff Porter

**Welcome/Opening**

Jeans welcomed everyone to the call and he declared the meeting opened.

**Roll Call**

Babb conducted roll call. Quorum was not met for this meeting.

**Approval of Minutes**

The minutes for August were not approved because quorum was not obtained.



## **National Office and DFO Report**

Jeans stated the following:

- The TAP year will end November 30, 2018. Jeans asked the members to look at any referrals that can be developed and submitted to the Joint Committee (JC) before the committee adjourns.
- When conducting recruitment in those states with low recruitment, members are asked to promote the recruitment period that opens in April 2019.
- The new members selections for the TAP 2019 membership has been made. Membership and approval will be solicited from the National Taxpayer Advocate (NTA), the IRS Commissioner, and the Department of the Treasury.
- The survey email sent to all TAP members for suggestions to revise TAP Space is now due to TAP. The members are asked to respond to the analyst of their committee with suggestions for improving the proficiency of the database.
- Members who are rotating off TAP this year were asked to ensure that their activity reports are current by updating their activity log. The volunteer hours are very important as they will count towards Presidential Awards.

Tracy Rohrs is on a detail assignment to the TAP, she introduced herself and mentioned the following:

- She will be creating an outreach repository that will store outreach resources of existing TAP members. This repository will be resourceful for new TAP members.
- Rohrs will also work on coordinating TAP presentations internal to Taxpayer Advocacy Service (TAS) offices in an effort bring more awareness to TAP.

## **Chair Report**

- Hunter thanked the members for joining the call. She informed the members that the NTA's blog dated September 13, 2018 discusses "IRS Might Recover EITC Using Its Newly Discovered Post-Processing Math



Error Authority, but is it Constitutional?” Hunter asked the members to look at the blog as it does contain some useful information.

- Referrals for CP Notices 10 (37335), 13 (38436) and 16 (38437) will need additional work. Hunter hopes to have these referrals elevated by the JC meeting in October.
- Hunter suggested that when the members are sharing information with their fellow members, they should copy the TAP email. English will be reviewing this suggestion and provide some feedback by the next full committee meeting.
- Hunter asked the members to look at the IRS website on “How to use the withholding calculator for a paycheck checkup.”

### **Subcommittee 1 Report**

Doak stated that her subcommittee will look at the NTA’s blog comments and make any changes necessary to CP10 & CP11 referrals. The subcommittee requested and received a Subject Matter Expert (SME) for their math error notice questions. The new completion date for the review of CP11 by the subcommittee is September 24, 2018.

### **Subcommittee 2 Report**

CP13 and CP16 draft referrals are complete. TAS advisory completed their review of the referrals on September 10, 2018 but NCC quality review group requested the subcommittee clarify some language in the referrals.

Outreach/Activity Report:

- Hutchins stated that she discussed TAP and gave out information at her book club.
- Wennermark mentioned an example such as H&R Blocks are good sources for members to consider conducting outreach events.
- Doak attended a veteran’s event and shared information on TAP.

### **Public Participant Comments**

Jeff Porter provided an overview of some changes he would like to see with the IRS:

- The IRS needs a robust hotline to resolve complex issues.



- IRS needs to develop their employees with the technical competence like the private industry.
- Tax professionals should be engaged with comments to improve the services they need.
- There should be a Practitioner Services Liaison section within the IRS for practitioners.

### **Action Item Summary**

- Jeff Porter will send his comments/suggestions for improving tax practitioners to Giles via email so that an issue can be input on Systemic Advocacy Management System. As of September 24, 2018, no information was received from Porter.
- Follow-up with the NCC committee to solicit comments/suggestions for improving TAP Space.
- Reminder that there is an All TAP meeting on September 20, 2018, at 2:00 p.m. ET.
- The August and September meeting minutes will be voted on for approval at the October meeting.

### **Closing**

Hunter and Jeans thanked the members for joining the call; Jeans then declared the meeting officially closed.

**Notices & Correspondence Project Committee next meeting will be held on October 11, 2018, at 1:00 p.m. ET.**

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



**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
October 11, 2018**

**Staff Present**

- Debbie Awalt – Wages and Investment (W&I) Program Analyst
- Rose A. Babb – Management Assistant
- Tamikio Bohler – W&I Program Analyst
- Terri English – TAP Director
- Gregory Giles – Program Analyst
- Cedric Jeans – Designated Federal Officer (DFO)
- Otis Simpson – Program Analyst
- Tracy Rohrs – Program Analyst

**Staff Absent**

- Gary Linsey – W&I Tax Analyst
- Pam Lowe – W&I Support Service
- Rosemary Rixey – W&I Analyst

**TAP Members Present**

- Penny Doak – Roberts, MT
- Victor Frausto – El Paso, TX
- Jeri Hunter – Bellevue, NE
- MiCoya Hutchins – Nashua, NH
- Michael Shamgochian – Petersham, MA
- Thurston Smith – Memphis, TN
- Susan Wennermark – Providence, RI

**TAP Members Absent**

- Felicia Horton – Lexington, KY
- Manoj Illickal – Syosset, NY
- Kathy Sachs – Concordia, KS

**Members of the Public**

Paul Merrion

**Welcome/Opening**

Jeans welcomed everyone to the call and he declared the meeting opened.

**Roll Call**

Babb conducted roll call. Quorum was not met for this meeting.



### **Approval of Minutes**

The minutes for August and September were approved for posting to [www.improveirs.org](http://www.improveirs.org). Quorum was met for this meeting.

### **National Office and DFO Report**

English stated the following:

- TAP Staff have received the nominations for the chair and vice chair position for the TAP 2019 year. An email will be sent to all TAP members next week for members to join the call to listen to the candidates introduce themselves before voting.
- A usability test will be sent out to volunteers for their participation in an Ad Hoc Committee. Members will be sent the details via an email next week from program analyst Robert Rosalia.

### **Designated Federal Official**

Jeans stated the following:

- The TAP Annual Report (AR) – TAP AR is currently being worked on; members are encouraged to reach out to the TAP AR to add any comments they may have.
- The Panel recruitment is with the IRS Executive; once approved at that level, it will move to the Department of Treasury to confirm the members.
- TAP will share contact information on new members with retired members in their home state to assist new members with their transition.
- Gold and Bronze Presidential Awards are given to those members who have submitted above and beyond their expected hours of outreach activities throughout the year.
- Members will receive an email from their stakeholder liaisons/ representatives in their home state on outreach events. The email will include a calendar of outreach events in each member home state. The members can include those outreach events along with their schedule of other outreach events on their personal calendar. Note, the email sent to members will have the IRS extension @irs.org for authenticity.

### **Chair Report**

Hunter stated the following:



- The Joint Committee (JC) is still working on the suggestion offered for members to copy the TAP email when sending messages to their fellow TAP members.
- She is running for chair and asked the committee for their support.
- Continue working on the year end referrals.

### **Subcommittee 1 Report**

Subcommittee 1 Chair Penny Doak spoke about the committee's hard work on CP 10, 11 and 12. CP 10 and CP 11 has been submitted for cursory review and CP 12 is being finalized and should be ready for JC submission in November 2018.

### **Subcommittee 2 Report**

Subcommittee 2 Michael Shamgochian recognized the committee's work of CP 13 and CP 16 for 2018 and the referrals are complete and have been through cursory review. The referrals will be submitted to the JC for approval in October 2018.

### **Outreach/Activity Report**

Wennermark stated the following:

- She reminded the members to submit their September reports.
- For the month of September thus far, she received 16.7 hours of outreach with 80 events and a total of 535 participants. There were three issues received from those events for September 2018.
- Frausto discussed TAP at his Alumni Association and shared some TAP business cards.
- Wennermark reiterated that TAP can be very informal, in the grocery store on line as well.

### **Public Participants Comments**

Merrion asked for a copy of the CP notices to enable him to comprehend the discussion and decisions.

### **Action Item Summary**

- Giles informed the members that his detail has ended; he thanked the members for their work with him as the analyst of the committee for the last few months.
- Giles asked the members to remove him from their contact on TAP issues.



- CP 10 and 11, Otis will follow up with a Subject Matter Expert before it can be voted on to send to the JC for the October calendar.
- CP 13 and 16, has been approved and will move on to the JC.
- Paul Merrion asked for a description/explanation of the CP notices; Simpson will provide him with a description of the notices.

### **Closing**

- English, Jeans, and Simpson thanked Giles for his service to TAP and his valuable contributions; the members thanked him as well.
- Susan Jimerson – TAP West Program Manager returns to TAP next week
- Lisa Billups returns from her detail to her current duties as Program Analyst.
- Tracy Rohrs returns from her detail to her current duties as an Intake Advocate.

Hunter and Jeans thanked the members for joining the call; Jeans then declared the meeting officially closed.

**The next Notices and Correspondence Project Committee meeting will be held on November 15 at 1:00 p.m. ET.**

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





**Notices and Correspondence Project Committee  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
November 29, 2018**

**Staff Present**

- Rose A. Babb – Management Assistant
- Tamikio Bohler – W&I Program Analyst
- Terri English – TAP Director
- Cedric Jeans – Designated Federal Officer, (DFO)
- Otis Simpson – Program Analyst

**Staff Absent**

- Debra Awalt – W&I Program Analyst
- Gary Linsey – W&I Tax Analyst
- Pam Lowe – W&I Support Service
- Rosemary Nixey – W&I Analyst

**TAP Members Present**

- Penny Doak – Roberts, MT
- Victor Frausto – El Paso, TX
- Jeri Hunter – Bellevue, NE
- MiCoya Hutchins – Nashua, NH
- Michael Shamgochian – Petersham, MA
- Susan Wennermark – Providence, RI

**TAP Members Absent**

- Felicia Horton – Lexington, KY
- Manoj Illickal – Syosset, NY
- Kathy Sachs – Concordia, KS
- Thurston Smith – Memphis, TN

**Members of the Public**

N/A

**Welcome/Opening**

Jeans welcomed everyone to the final TAP Committee for 2018.

**Roll Call**

Babb conducted roll call. Quorum was met for this meeting.

**Approval of Minutes**

The minutes for October were approved for posting to [improveirs.org](http://improveirs.org).

### **National Office and DFO Report**

English stated the following:

- Thanks to all the members for their hard work and for those who have completed their third year on TAP.
- She is looking forward to working with those members who will be continuing in 2019 TAP year.

### **Designated Federal Official**

Jeans stated the following:

- The TAP survey had a glitch on question #5; members were asked to work around that question by inserting a # 1, or 0 to get past that question and, put their response for question 5 into the last question of the survey. The survey is opened until December 15, 2018.
- Working on Face to Face location and dates; when the dates and times are finalized and approved, the TAP returning staff will be notified.
- A cancellation invitation will be send out by Simpson to the committee for any meeting dates for the rest of the year that may be on their calendars.
- Continue working on outreach events and include them on the Activity Report sheet.
- 2019 Activity report will be sent out within the next month to returning members.
- The Annual TAP Report is still being worked on.

### **Chair Report**

Hunter proceeded with the agenda. She stated the following:

- The Joint Committee (JC) will have its last meeting today at 1:30pm; she asked the committee members to attend the meeting to support the 3 Math Errors notices for consideration.
- An email was sent by Hunter to those returning members asking them to make their selection on their first second or third preferences for committee selection for 2019.

Hunter thanked the returning members and those who are rotating off for their team work on the issues they have worked on in full and subcommittees.

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

Doak reported that the *Math Error Notice CP10* does not need any further review; Hunter has also reviewed the notices for consistency and language. The



committee voted to move the referral forward to the JC for approval and submission to the IRS for consideration.

Hunter reported that the *Referral 38434 CP 11 and Referral 38435 CP12 Math error notices* have been reviewed as well for consistency. The committee voted to move the referrals forward to the JC for approval as well and submission to the IRS for consideration.

### **Subcommittee 1 Report**

Doak reiterated that this has been a great year working on the Math Errors for CP notices. She mentioned that the committee worked with National Taxpayer Advocate and other offices. Doak mentioned that the work was accomplished at times with limited resources.

### **Subcommittee 2 Report**

Wennermark mentioned that they committee committed to the work on the Math notices and got it done.

### **Outreach/Activity Report**

Wennermark stated the following:

- She reminded the members to submit their Activity Reports.
- For the month of October, there were 7 issues received.
- Wennermark reiterated that TAP can be very informal, in the grocery store on line as well.
- Wennermark mentioned that she conducted an outreach on Veteran's Day.
- Doak stated that she will be conducting an outreach event at Montana Chapter of Certified Public Accountants.

### **Action Item Summary**

- Ensure that members attend the JC meeting to discuss the referrals that are on the list for approval and submission today.
- Simpson will develop 4 issues from the Screening Committee; these issues will be discussed/worked at the next Face to Face meeting in 2019.

### **Closing**

- English, Jeans, and Simpson thanked all the members for their service to the TAP.
- Hunter and the members thanked the TAP Staff for their support.
- Will finish up the Annual TAP Report for submission.
- The members thanked each other for their support.



Hunter and Jeans thanked the members for joining the call; Jeans then declared the meeting officially closed.

**This was the last meeting for this committee. The next full committee meeting will be announced in 2019 during the face to face meeting.**

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