



**2019 Meeting Minutes
Notices and Correspondence Project Committee**

- **March 18-19, 2019**
 - **April 10, 2019**
 - **May 8, 2019**
 - **June 12, 2019**
 - **July 10, 2019**
 - **Aug. 14, 2019**
 - **Sept. 11, 2019**
 - **Oct. 9, 2019**
 - **Nov. 13, 2019**
-

**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Face-to-Face Meeting Minutes
March 18, 2019**

Designated Federal Officer

- Susan Jimerson Seattle, WA TAP West Chief

TAP Members Present

- Paul Berlage Cincinnati, OH Member
- Bradford Folta, Jr. Gardiner, ME Member
- Victor Frausto El Paso, TX Member
- Jeri Hunter Bellevue, NE Member
- Thurston Smith Memphis, TN Member

TAP Members Attending Virtually

- Ronald Fitzherbert Las Cruces, NM Member
- Manoj Illickal Syosset, NY Member
- Leonard Smith Sherwood, AR Member

TAP Members Absent

- Stephen Selden Oxford, MD Member
- Michael Shamgochian Petersham, MA Member

Staff Present

- Antoinette "Toni" Ross Washington, DC TAP Analyst
- Otis Simpson Washington, DC TAP Analyst



- Conchata Holloway Greensboro, NC TAP Analyst
- Tamikio Bohler Atlanta, GA W&I Employee

Welcome/Announcements/Review Agenda

Susan Jimerson officially opens the meeting at 1:00 p.m. PT.

Self-Introductions/Roll Call

Toni Ross conducts the roll call. Jimerson gives a brief overview of the meeting and then goes over the agenda. Jimerson gives a review of the agenda.

Jimerson informs the members the meeting is also being conducted via WebEx.

TAP Members give official introductions to each other in the order of Illickal, Fitzherbert, Folta, Thurston, Hunter, Berlage, and Frausto. IRS attending staff introduces themselves, Jimerson, Simpson, Ross, Holloway, and Bohler.

TAP Mission

Jimerson delivers a presentation on the TAP Mission. Jimerson breaks down the mission and how it affects the programs and the TAP members.

The TAP Charter was discussed and what it covers and what is mandate within the charter. Jimerson tells members what the TAP Objectives are and how the program operates to achieve those objectives such as members being a listening post and the members have a direct access to the IRS business units.

Recommendations-members will work referrals and make recommendations with in each referral. Jimerson covers the role of the TAP Staff and its role within the program. Points out Ross as this committees point of contact for the Notice and Correspondence Committee (NCC).

Ross gives a presentation on meeting procedures and what is expected of TAP members. She asks members to not email everyone or CC everyone. Jimerson and Simpson go over using the mute feature, so the meetings are not being interrupted and/or delayed.

Ross sends out agendas and pre-reads one week prior the meeting that will included actions items. Ross also meets with the chair, vice chair, and TAP manager prior to meetings to cover and approve the agenda.

- www.TAPSpace.org is the members' only website and it is not open to the public. Ross covers www.TAPSpace.org and the details on how it works. T. Smith asks if www.TAPSpace.org is just for the TAP members. Ross states yes and that www.ImproveIRS.org is open the public. Simpson covers the TAP member information that is on www.ImproveIRS.org.



- When we use WebEx, Ross will open up the sessions. We do not use the audio, we use the IRS conference call information to communicate via audio.
- Activity Reports - New members will have received this form via TAP manager Cedric Jeans. The Activity Reports are due the 25th of the month. Fill out the form and submit it monthly. Annotate all hours and activities not just meetings. Its everything you do for TAP. Ross gives examples of activities. Jimerson gives more details of TAP activity.

T. Smith asks about the Presidential awards. Jimerson goes over the award and qualifications of the award.

- Methods of Communications-email, telephone, and fax are primary.

Ross asks members to submit signed Volunteers forms if they have not.

So, You Want to Be a Chair?

Ross presents information to the members about leadership in TAP. The presentation is So You Want to Be a Chair. The TAP Chair is Heidi Hershfield and Vice-Chair is Patrick Kusiak. Ross covers the role of the project committee chair, the vice-chair and subcommittee chairs. Simpson gives a presentation on leadership in TAP.

Nominations and Election Process (Chair/Vice-Chair)

- Nominate Candidates
- Self-Introduction/Bios
- Voting

Ross and Jimerson goes over the TAP nomination and election process.

- Hunter self-nominates to be the Chair. No one else self nominates or nominates any other member to be the TAP Chair.
- Frausto and Folta self-nominate to be Vice-Chair. Frausto and Folta give nomination speeches.

The committee votes on who will be the 2019 Chair and Vice-chair.

Voting and Election Results

- The committee unanimously votes Hunter to be the 2019 Notice and Correspondence Committee Chair.
- The committee elects Frausto to be the 2019 Notices and Correspondence Committee Vice-Chair.



Establish Quorum & Consensus

Hunter explains the difference between quorum and consensus. Hunter states this committee needs 6 members to reach quorum to approve meeting minutes and approve referrals to elevate to the Joint Committee.

Hunter reads the November 29, 2018 NCC meeting minutes and asks the members for a vote of approval to approve the minutes. Minutes can be approved with editorial changes. T. Smith motions to approve and Manny seconds the process. The committee voted unanimously to approve the November 29, 2018 minutes as written.

Approval

- November 29, 2018 Minutes

Awaiting IRS Response-Information

- Issue 38436-CP13 Math Error Notice
- Issue 38437-CP16 Math Error Notice
- Issue 37335-CP10 Math Error Notice
- Issue 38434-CP11 Math Error Notice
- Issue 38535-CP12 Math Error Notice

Hunter reviews the 2019 Math Notice referrals that were elevated to the IRS. She informs the committee the IRS has 60 days to respond to TAP referrals. Hunter gives the committee the background of the Math project assignment by the NTA at TAP's 2018 face to face meeting.

Establishment of Subcommittees and Meeting Dates

- Subcommittees
- Outreach
- Screening
- Quality Review
- Internal Communications

Notices and Correspondence Committee deliberated and decided to meet on the following days in 2019:

- Subcommittee 1: First Tuesday of the month @ 11:00 am ET
- Subcommittee 2: First Wednesday of the month @ 11:00 am ET
- Full committee meeting: Second Wednesday of the month @ 11:00 am ET

New Issue Screening Training

- Review of Issue Screening Report

End of Day/Announcements





**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Face-to-Face Meeting Minutes
March 19, 2019**

Jimerson welcomed TAP members, made announcements, and reviewed the agenda

Vice-chair Frausto and Jimerson opens the TAP meeting.

Roll call is made. Frausto, Berlage, Folta, Smith, and Hunter are present face to face. Fitzherbert and Leonard Smith is available virtually.

Staff

Ross, Simpson, Jimerson, Holloway, and Bohler (Jennifer Dubesa of Wage and Investment (W&I) joined virtually).

Wage & Investment (W&I) General Program Overview

Tamikio Bohler presents the overview of W&I. Bohler talks about her role with W&I and how she interfaces with TAP and the IRS function. Bohler works with the IRS functions to deliver projects to the TAP program and IRS has 60 days to respond to the TAP recommendations. Reconsiderations are 30 days and Subject Matter Experts (SME) requests are around 2 weeks. The IRS tries to respond. 30 days for general questions. W&I is the largest division of the IRS. At their peak, 37,000 employees.

Bohler fields questions from the committee. Frausto expounds on the role of the SME and how the SME strengthens the recommendations Bohler will get stats for topics. She asked that we get data time frames. The SME on particular topics will join calls to provide information and give information on which direction the IRS may currently be going on a topic.

- T. Smith asks if there is other training available for TAP members from the divisions of the IRS. Simpson explains that the IRS will give the six project committee projects and the IRS will give the TAP technical information and SME to educate the members on the project and subject.

Wage & Investment Subject Matter Expert (SME)

Jennifer Dubesa of W&I presents information on the Office of Taxpayer Correspondence (OTC). The OTC is here to improve the taxpayer experience with the IRS in the area of correspondence. The OTC is the IRS group that ensures correspondence is written plainly and programmed for use. There are over 5000 products. They have constraints that limit their ability to update language and technical experts come from the business functions. The OTC supplies plain language experts. They send all their items to TAS for input. Dubesa provides notice examples. Algorithms are used to develop notices. IT



programming is involved in the edit process and they put it through their vetting process. Updates are limited to one update a year. There are cutoffs for the edits in a cycle (September and October). Berlage asks for an example when something technically cannot be changed. Dubesa states they are limited as they depend on stakeholders and stakeholders have limitations. The OTC pulls out a product for edit. They send them to the programmers who match them up with other documents and they use complex algorithms to assess the language changes.

Wage and Investment appreciate the feedback from TAP on the math error notices. They are thinking about what needs the most attention and prioritize what notices are most important. Dubesa speaks about Research Analytics and Applied Statistics (RAAS) and their role in reducing cognitive load. We don't know how that will affect all notices in the future. Dubesa gives a list of the most issued notices by volume.

Dubesa goes over letters and how they are written and developed. They are on PDF files with blue fillable boxes. There are over 4000 letters that are specific issue related. The OTC does not know the volumes because these letters are printed on demand. These letters are faster to revise than notices. Correspondence letters are the ones taxpayers struggle with the most. They look fraudulent. There are many programs that draw data from other databases to create these letters. Programming requirements are delicate.

If you are interested Federal plain language guidelines Dubesa can forward to Ross.

Project Committee Assignment

Hunter goes over subcommittee assignments. Subcommittee 1 and Subcommittee 2 leads are assigned. Notice members are placed Screening Committees, QR team, Internal communications, and Outreach committees:

- Subcommittee 1 Lead: Bradford Folta, Jr.
 - Subcommittee 1 Members: Victor Frausto; Michael Shamgochian; Leonard Smith; Stephen Selden
- Subcommittee 2 Lead: Paul Berlage
 - Subcommittee 2 Members: Jeri Hunter; Thurston Smith; Ronald Fitzherbert; Manny Illickal
- Screening Committee Members: Bradford Folta, Jr.; Leonard Smith; Ronald Fitzherbert; Michael Shamgochian
- Quality Review Members: Jeri Hunter; Bradford Folta, Jr.
- Outreach Member; Victor Frausto
- Internal Communications Committee Members: Thurston Smith; Victor Frausto

Screening cont.



The committee conducts screening training. Ross places the current screening report up on the screen the committee screens Issue 36503. Hunter reads the issue and the committee has a discussion breaking down the issue. She states we need to see if this issue came in before and is there more than one of the same issues. It maybe systemic in nature. Jimerson explains that recommendations are not simple and requires further research to see what is currently in the Notice or letter. Hunter goes over the parking lot issues and legislative issues we do not work. Hunter explains that the analyst will give the screening committee research to help the committee determine if the issue is ready to be worked, not a Notice issue or if the taxpayer has provided more information. Jimerson says the CP2000 has been worked a lot and we must consider that when deciding to work it. Frausto injects we look at more issues.

Issue 37389 is read by T. Smith. Simpson states there is no notice issue in this issue and recommend forwarding this issue to Systemic Advocacy (SA). The committee agrees by consensus.

Jimerson goes over the breakout's session and she gives the members Simpson conference call information for subcommittee 1 to use.

Subcommittee Breakouts

Subcommittee 1-Issue 38599-Non-Profit Notices

Subcommittee 2-Issue 38667-CP90 Notice

Subcommittee Report-out

The committees convened, and the sub-leads presented the issues they have been working on:

Subcommittee 1 Lead Folta- Worked on Issue 38599 and after receiving information regarding input from IRS Liaison Bohler and they decided to drop this issue. The committee decided to look at Issue 38457 in the inventory report. Simpson researched and pulled Form 1040 and Form 5405 Instructions. Committee identified the ambiguity in the forms and decided to work the issue. Simpson forwarded research to NCC analyst Ross for follow up.

Subcommittee 2 Lead Berlage- Accepted and will work Issue 38667-CP 90 Notice. Subcommittee 2 read over the documents associated with this issue and decided that they would like to improve clarity of the CP 90 to make it easier for taxpayers to understand what their options are if they do not have money to pay the IRS. The IRS has great information on their website, but it should be listed on the letters. Committee has already started their draft referral for Issue 38667.

Demonstration



- **TAPspace**-Ross opens and gives an overview of www.TAPSpace.org. Ross goes through the different menus and their purpose. Ross instructs members where to input data and on how to drill into the different menu tabs such as Calendar, Outreach, the Document Library and Member Directory.
- **WebEx**
WebEx was already covered will be covered tomorrow during the face to face training.
- **Activity Reports**
Ross displays a blank TAP activity report and directs the members to where they input there TAP activity information. Ross Breaks down menu items and gives descriptions on what they elude to.
- **Travel**
Jimerson asked if there any questions about travel. No questions were asked.

Meeting Assessment/Next Steps

Hunter gives instructions on what to expect tomorrow and where the committee will meet tomorrow. She asked everyone to be at the building at 7:45 a.m. tomorrow,
March 20, 2019.

Susan Jimerson 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 10, 2019**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer

Members Present

- | | | |
|-----------------------|----------------|------------|
| • Bradford Folta Jr. | Gardiner, ME | Member |
| • Ronald Fitzherbert | Las Cruces, NM | Member |
| • Victor Frausto | El Paso, TX | Vice Chair |
| • Jeri Hunter | Bellevue, NE | Chair |
| • Stephen Selden | Oxford, MD | Member |
| • Michael Shamgochian | Petersham, MA | Member |
| • Leonard Smith | Sherwood, AR | Member |

Members Absent

- | | | |
|------------------|----------------|--------|
| • Paul Berlage | Cincinnati, OH | Member |
| • Manoj Illickal | Syosset, NY | Member |
| • Thurston Smith | Memphis, TN | Member |

Staff Present

- Terrie English, TAP Director
- Antoinette Ross, Program Analyst
- Conchata Holloway, Program Analyst
- Cindy Peppin, Wage and Investment (W&I) MSP Coordinator
- Tina Dix, Wage and Investment (W&I), Office of Taxpayer Correspondence
- Annie Gold, TAP Administrative Assistant

Members of Public

N/A

Roll Call

Quorum was met

Opening/Welcome – Susan Jimerson

Jimerson welcomed everyone to the meeting. She spoke on changes within TAP. Conchata Holloway will be the Lead Analyst for Taxpayer Communications Committee (TCC). She will be filling in behind Otis Simpson who is on a temporary assignment for 120-Day Detail. Antoinette Ross will work with Holloway as her back up to TCC. Upcoming meetings:

- April 16, 2019, beginning at 2:30 p.m. ET, the Internal Communications Committee (ICC) will have their first monthly meeting. They will elect their



chair and vice chair and determine when their monthly meetings will be held. ICC worked on several projects. The TAP Monthly Newsletter is where ICC shares information from all the project committees and they are working to get the Newsletter out by the 25th of the month. They are responsible for the administration of the TAP Facebook page. During last year, ICC worked on the re-design of the business cards, they will be printed and sent out to new members this year.

- April 17, 2019, 3:00 p.m. ET, Outreach Committee will have their first monthly meeting. Patrick Kusiack, TAP Vice Chair is the lead of this committee. Outreach is made of the vice chairs from each project committee.

Members were reminded to turn in their TAP Face to Face travel information. This information is needed to process travel vouchers and get reimbursements out. If members has questions on submitting their documents, they should reach out Annie Gold for assistance. Jimerson gave an overview of the Agenda.

National Office Report – Terrie English

English welcomed everyone to the call. She stated how excited she is with the committees getting started, the TAP Face to Face meetings, and how well they went. She has heard so much enthusiasm from the staff on how everyone is pulling together. English shared the following information

- April 25, 2019, beginning at 1:00 p.m. ET, the Joint Committee (JC) will have their monthly meeting. During the JC meetings all the chairs from each committee including ICC come together. Members were informed if they attended the meeting, they would understand the process of how project referrals and recommendations go to the JC, up to the IRS, and up the chain. Members were encouraged to join in on the call.
- The recruitment announcement was sent out for the TAP Year 2020. Members were encouraged to share information about TAP. The IRS, Taxpayer Advocate Service (TAS), and TAP employees should share recruitment information as well. The goal is to get as many applicants in the interview pool as possible. There will be information shared on different media sites to get the word out. Members were asked to share with their communities, friends, and people they meet. Word of mouth is always the best way of getting information out. Member feedback on being a TAP member will be used to help solicit interested individuals.
- April 15, 2019, English will send out an email to members (current and retired) regarding information on the process of sending information to TAP. Members who may have questions were encouraged to reach out to English, Jimerson or Cedric Jeans or even the analysts.

Chair Report – Jeri Hunter

Hunter thanked everyone for attending the call and to the TAP Staff for their helpfulness. Hunter and Ross spent time together in Washington, DC last week. The Subcommittee-2 meeting was held during the visit there. Ross shared copies



of the CP Notices at that time. This was during the first Subcommittee-2 meeting, which was held in DC. Information was obtained on issues to work that was given to the Subcommittee-2 to work.

Approval of Minutes

March 18, 2019 NCC Face to Face minutes approved.

Program Owner Report

The Program owner was not on the call.

Screening Committee Report

Hunter stated the screening committee was given several CP Notices. The Notices were given to them by IRS to review for content and clarity. Two SMEs were available to answer questions.

- Stephen Selden asked the question on the CP04 Notice where stated to contact us with questions and a suggestion was made to have a phone number listed on the first page or email address. The SME shared an overview of the CP Notices and the process on how they are issued. The telephone number is located on the top right corner. This Notice is undergoing some revisions. The suggestion will be taken into consideration. She explained how some of the Notices may not have the number listed but will have a phone number at the bottom as a go to number to contact them. Some of the Notices have dual numbers. This is where the phone numbers are generated per taxpayer requested data. The number could be for a specific area within IRS.

Members were reminded when looking at the Notices, only look at the language used for the taxpayer's specific information. It could be different for another taxpayer. CP Notices are systemically generated based on the action that has occurred on the taxpayer's account/return. If there are any questions, members should reach out to the Ross and she will reach out to the SMEs. Jimerson added the members will look to see if there is any additional information to be added on the Notices. The committee decided to have a SME do a presentation, so they could further understand the review process. Hunter reached out to members and together they scheduled a date and time for the presentation which will be Tuesday, April 23, 2019 at 11:00 a.m. ET.

Subcommittee Updates

Subcommittee 1

Bradford Folta stated Subcommittee-1 reviewed Issue 38499 and the forms associated with it. They sent out a letter for additional information to determine if there was a conflict with the forms.

Subcommittee 2



Subcommittee 2 will report during next month's meeting.

Outreach Report

Victor Frausto stated the Outreach Committee's report:

- There were 6 Activity Reports turned in, 2 were on time.
- Members were encouraged to turn in their hours. It is an ongoing challenge to get it completed by the 25th of the month but members should strive to keep on top of their hours.
- To avoid putting hours in the wrong place, pay attention to the Outreach calendar. It contains good information for Outreach activities. There is information to reach out to the Local Taxpayer Advocates. A copy of the Outreach calendar was sent to members by Ross.
- Continue to reach out to people and tell them what TAP is about.
- Ronald Fitzherbert placed information about TAP in the break room at his place of employment. Fitzherbert is doing a great job in help getting the word out.
- Challenge to members; take the newsletter that was sent out, customize it and send to Senators, State Representatives, and local officials inviting them to join the Committee meetings.
- English added a second challenge; add information relative to recruitment to the Outreach Activity Reports.

Hunter stated she had the opportunity to share information about TAP with her Representative while on a flight. She will also be attending a meet and greet session with the IRS Commissioner next week. If any member would like to submit questions to be presented to the Commissioner, please do so.

Action Items

Ross stated the following Action Items:

- Set up and send out invitation to members for the meeting with Tina Dix.

Closing

Jimerson thanked everyone for attending and the meeting was officially closed.

**Next Meeting: Wednesday, May 8, 2019
11:00 a.m. ET, 10:00 a.m. CT, 9:00 a.m. MT, 8:00 a.m. PT**

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



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
May 8, 2019**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer

Members Present

- Paul Berlage Cincinnati, OH Member
- Ronald Fitzherbert Las Cruces, NM Member
- Victor Frausto El Paso, TX Vice Chair
- Jeri Hunter Bellevue, NE Chair
- Manoj Illickal Syosset, NY Member
- Stephen Selden Oxford, MD Member
- Michael Shamgochian Petersham, MA Member
- Leonard Smith Sherwood, AR Member
- Thurston Smith Memphis, TN Member

Members Absent

- Bradford Folta Jr. Gardiner, ME Member

Staff Present

- Antoinette Ross, Program Analyst
- Conchata Holloway, Program Analyst
- Tamikio Bohler, Wage and Investment (W&I)
- Cindy Peppin, Wage and Investment (W&I) MSP Coordinator
- Tina Dix, Wage and Investment (W&I), Office of Taxpayer Correspondence
- Kathleen Hughes, TIGTA
- Russell Martin, TIGTA
- Annie Gold, TAP Administrative Assistant

Members of the Public

N/A

Roll Call

Quorum was met

Opening/Welcome – Susan Jimerson

Jimerson opened and welcomed everyone to the meeting. A few upcoming meetings were shared:

- May 15, 2019, 11:00 a.m. ET: Outreach Committee will have their monthly meeting. TAP Chair, Patrick Kusiack and the Vice Chairs from each project committee will attend.



- May 21, 2019, 3.00 p.m. ET: Internal Communication Committee will have their monthly meeting. They currently are working on communications efforts for TAP.
- May 30, 2019, 1:30 p.m. ET: Joint Committee will have their monthly meeting. The Committee Chairs will discuss what is going on within each committee and approve referrals being forwarded on to IRS.

Members were thanked for their attendance on today's call. An overview of the Agenda was shared.

National Office Report

Terrie English could not be on the call because she is in travel status. Jimerson informed the committee the recruitment process has closed. The recruitment package will be ranked for positions of new members and alternates. Interviews will be scheduled during the month of June. Members were encouraged to participate in the interview process. The interviews will consist of TAP Staff and Members for an equal balance.

Chair Report – Jeri Hunter

Hunter thanked everyone for attending the call. Members were asked if they had received information that was sent out by Terrie English on correspondence for TAP. If not, members should send a note to Ross and Hunter. They will ensure the information is sent to them.

- Victor Frausto was able to sit in on the Joint Committee's meeting on behalf of the committee.
- Nina Olson released a Blog talking about error notices with a link with references on how IRS should approach notices. Members were encouraged to read her Blog.

Frausto shared an overview of the Joint Committee meeting he attended on behalf of Hunter. The following were discussed:

- Business cards and when they would be mailed to members
- Feedback received from the Face to Face Meetings Survey, members encouraged to submit feedback and how important it is
- 2018 TAP Annual Report has been submitted for publications
- TAP recruitment season was open and now is closed
- Members will be asked to participate in the interview process
- Cedric Jeans heading the effort to improve TAPSpace and ImproveIRS.org and is accepting feedback
- There is an Outreach database being created to assist members in outreach opportunities

Approval of Minutes

April 10, 2019 NCC minutes approved as submitted.



Program Owner Report – Tamikio Bohler

Tamikio Bohler stated they have received recommendations from some committees and they are looking to make sure the TAP referral forms are the same submitted by the committees.

IRS Responses

IRS Math Errors

- **Issue 37335-CP10-Math Error Notice:** IRS agreed on all but one point, whether the Math Error Notice should be listed as a proposed change or already made. IRS stated it should not be listed because they have already made the change.
- All others, the IRS agreed the programs were available

Ross forwarded a copy of the IRS responses to meeting participants who did not receive them. Jimerson reminded everyone the responses are posted in TAPSpace.

Decision: Full Committee Consensus accept IRS response for Issue 37335-CP10 Math Error Notice

- **Issue 38434-CP11-Math Error Notices,** IRS disagreed with the committee's recommendation to fix grammar or proposed or not
- All others, the IRS agreed

Decision: Full Committee Consensus accept IRS response for Issue 38434-CP11 Math Error Notice

Jimerson reminded members if they choose to submit a rebuttal, it must include information not previously used in the recommendation. Accepting the IRS response does not stop the committee from opening a new issue on the concerns not addressed.

Hunter informed the Committee, approval or disapproval of the remainder Issues: CP Notices (CP12, CP13, and CP16) will be completed at next month's meeting.

Members were reminded to review the CP Notices assignments that were sent by Ross. Forward suggestions and comments to the subcommittee leads. Send a copy to Ross and taxpayeradvocacypanel@irs.gov The committee will have a discussion during the next month's meeting.

Subcommittee Updates

Subcommittee-1

CP Notices assigned: **Issue 40907- Improve Language on Notices CP514, CP515, & CP 518**

Victor Frausto stated Subcommittee-1:

- Had their monthly meeting on yesterday
- They reviewed their assignment CP514, 15 and 18.



- The Subcommittee agreed to close **Issue 38457-**
- Working **Issue 40907** and have a four-month time span to complete work
- reviewed **Issue 38499-Non-Profit Notices** and the forms associated with it. They sent out a letter for additional information to determine if there was a conflict with the forms.

Subcommittee-2

CP Notices assigned: **Issue 40908-Improve Language on Notices CP508, CP516/518**

Paul Berlage stated Subcommittee-2:

- Had their monthly meeting on last week Wednesday
- Continue to work **Issue 38667-CP 90 Notices**, discussions on responses and further research is being done to present during next month's meeting
- Subcommittee-2 anticipates having the referral ready by the next month's meeting
- Reviewing new issues to have discussions during full committee meeting on next month

Screening Committee Report

Leonard Smith stated the Screening Committee had a total of 15 Issues; 2 were placed in the Parking Lot to revisit. **Issue 38457-Line 60b Form 1040 and Form 5405** will be dropped -Members realized that the 12c letter is used throughout the IRS on different categories and without more information, there is really no way to see what the TP's problem was. The Screening Committee report out all the issues that were not mentioned during this meeting. The full committee will have a chance to vote on each issue at next month's meeting.

Outreach Report

Victor Frausto stated the Outreach Committee's report:

- There were 3 of 10 Activity Reports turned in on time.
- Members were reminded to turn their reports in or before the 25th of the month.
- Members were encouraged to make sure all their hours are reported on the report.
- Suggests that members update their reports each week.

The worksheet is a rolling document that builds from month to month. Pay attention to the middle of the worksheet when entering information. When sending the reports out, members were reminded to email their reports to the taxpayeradvocacypanel@irs.gov mailbox, with a copy to Ross and Frausto.

Frausto told members to reach out to their Local Taxpayer Advocates (LTA), introduce themselves and let the LTA know their availability. Ross will be able to



share the contact information. Frausto is coordinating with his LTA and will be doing a presentation on TAP, soon.

Frausto challenged to reach out to their local newspaper to add information about who the members of TAP are and what TAP is about.

Any ideas to assist Jeans on his efforts to improve TAPSpace and ImproveIRS.gov should be sent to Ross so she can forward to Jeans. Frausto mentioned the Notices and Correspondence Committee is number one. Enthusiasm and leadership were stressed to encourage the full committee to keep up the good work.

Internal Communications Committee Report

Thurston Smith stated the Internal Communications Committee had their meeting on April 16, 2019. He spoke on the various committees within ICC; Facebook; Twitter; the TAP Newsletter; and the TAP Social Media Guide. Members were encouraged to submit any updates or information to be included in TAP's monthly newsletter. The TAP May 2019 Newsletter will be released on May 14, 2019 by Toni so be on the lookout for the newsletter.

Hunter added Ross sent out information on Problem Solving Days. She is signed up to attend a Problem Solving Day session on May 14, 2019.

Action Items:

Ross stated the following Action Items:

- Remind committee to discuss the remaining Issues from the Screening Committee and close out the Issues from the screening report.
- Send Nina Olson's Blog out to each member.
- Update SAMS with full committee's decision on **Issue 37335-CP10 Math Error Notices and Issue 38434-CP11 Math Error Notice**

Closing

Jimerson thanked everyone for attending and the meeting was officially closed.

**Next Meeting: Wednesday, June 12, 2019
11:00 a.m. ET, 10:00 a.m. CT, 9:00 a.m. MT, 8:00 a.m. PT**

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



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
June 12, 2019**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer

TAP Members Present

- Bradford Folta, Jr. Gardiner, ME Member
- Ronald Fitzherbert Las Cruces, NM Member
- Victor Frausto El Paso, TX Vice Chair
- Jeri Hunter Bellevue, NE Chair
- Stephen Selden Oxford, MD Member
- Leonard Smith Sherwood, AR Member
- Thurston Smith Memphis, TN Member
- Heidi Hirschfeld NY TAP Chair

TAP Members Absent

- Paul Berlage Cincinnati, OH Member
- Manoj Illickal Syosset, NY Member
- Michael Shamgochian Petersham, MA Member

Staff Present

- Antoinette Ross, Program Analyst
- Conchata Holloway, Program Analyst
- Tamikio Bohler, Wage and Investment (W&I)
- Gary Lindsey, Wage and Investment (W&I)
- Cindy Peppin, Wage and Investment (W&I) MSP Coordinator
- Elaine Christoph, Wage and Investment (W&I)
- Annie Gold, TAP Administrative Assistant

Members of the Public

N/A

Roll Call

Quorum was met

Opening/Welcome – Susan Jimerson

Jimerson opened and welcomed everyone to the meeting. A few upcoming meetings were shared:

- June 18, 2019 beginning at 3:00 p.m. ET the Internal Communications Committee will have their monthly meeting.



- June 19, 2019 beginning at 11:00 a.m. ET the Outreach Committee will have their monthly meeting.
- June 27, 2019 beginning at 1:30 p.m. ET the Joint Committee will have their monthly meeting. They will be reviewing referrals that have been submitted for consideration.
- The business cards have been sent out to members. Members were encouraged to contact Antoinette Ross if they did not receive or need additional cards.
- Name badges have been ordered for the new members. They will be mailed out upon receipt.
- The 2018 Annual Report is with the publisher. The staff is waiting for the Annual Report to be delivered to send the hard copies out. Electronic copies will be posted on www.improveirs.org and www.TapSpace.org
- TAP Staff is in the process of conducting Interviews with the assistance from members. Thank you to all members who have volunteered to participate with the Interview sessions. The Interviews are scheduled for completion by June 28, 2019.

Jimerson shared an overview of the agenda for today's meeting.

National Office Report – Terrie English

English informed the committee the 2018 Annual Report has been sent out to everyone.

- June 18, 2019 beginning at 2:00 p.m. ET Nina Olson, National Taxpayer Advocate will have a Virtual meeting to say farewell to everyone. Members were encouraged to call in for the meeting.
- Interviews are going well with some good candidates. Thank you to all the members who volunteered to assist with the interviews.

Chair Report – Jeri Hunter

Hunter thanked everyone for attending the call.

- Members were encouraged to try and call in to listen to Nina Olson's speech.
- Hunter shared an announcement with the Full Committee. She had the opportunity to speak with Nina Olson and during the conversation, she was offered a job as the LTA in Anchorage, Alaska. She accepted the position and will have to step down as Chair for NCC.
- A new Chair and Vice Chair will be selected during today's meeting.
- The Joint Committee had a lot of activity with up to six referrals were advanced up to IRS for consideration.

Approval of Minutes

May 8, 2019 NCC minutes approved as written.



Program Owner Report – Tamikio Bohler

Bohler stated there are design guidance and standards from the IRS Publishing Department that must be followed. She will present to them the question on what can be bolded and get back with the committee on their response.

IRS Responses

IRS Math Errors Notices

- **Issue 38436-CP12-Math Error Notice** IRS agreed and stated they have analyzed this issue.

Decision: Full Committee Consensus accept IRS response for CP12-38435

- **Issue 38436-CP13-38436-Math Error Notice**

Discussions were held on the IRS responses for CP13 104 non-adopted by IRS.

Decision: Full Committee Consensus to table further discussion and decision for next month's meeting pending finding information on bolding. Jimerson added a rebuttal should address why IRS should change their decision.

Subcommittee Updates

Subcommittee 1

Bradford Folta, Jr. stated Subcommittee 1 has made a lot of progress in determining the language to use in the CP Notices making it direct and clear. They are waiting on responses to some questions that was submitted to the SME.

Subcommittee 2

Ronald Fitzherbert stated Subcommittee 2 is currently working Issue 38667 and should have ready for referral by the Full Committee meeting in July. They are beginning work on Issue 40108.

Screening Committee Report

Leonard Smith stated the Screening Committee had a busy report. The following Issues were review and the Screening Committee made decisions:

- **40093**, Sending Notices to Taxpayers – Drop
- **40321**, Not a Screening Committee Issue – Drop
- **40629**, Correspondence Issue reassigned to TFP
- **40329**, Individual Issue – Drop
- **36503**, New ID requested, Placed in Parking Lot to revisit
- **40117**, Researching further, Placed in Parking Lot to revisit
- **37389**, Individual Issue – Drop
- **48365**, Individual Issue – Drop
- **48529**, Individual Issue – Drop
- **48593**, Individual Issue – Drop
- **40229**, Issue Placed in Parking Lot to revisit
- **37225**, Individual Issue – Drop



- **34736**, Individual Issue – Drop
- **38457**, Individual Issue – Drop
- **38499**, Individual Issue – Drop
- **36555**, Individual Issue – Drop
- **36991**, Further research on 220 Notices (Parking Lot)
- **36695**, Individual Issue – Drop
- **36437**, PII info, Issue assigned to Special Projects
- **36438**, Individual Issue – Drop
- **38540**, Individual Issue – Drop
- **40710**, Individual Issue – Drop
- **40713**, Individual Issue – Drop
- **40755**, Individual Issue – Drop
- **40821**, Individual Issue – Drop
- **40657**, Individual Issue – Drop
- **40813**, Individual Issue – Drop
- **39747**, ITIN Issue, Placed in Parking Lot to revisit

Decision: Full Committee Consensus accept Screening Committee Report as submitted.

Outreach Report

Victor Frausto stated everyone is doing a much better job in getting the Activity Reports in on time. He encouraged members to continue the good work. When doing outreach members were asked to provide the names and address to be added into a database being developed for Outreach. Reminder to all if there are any ideas or suggestions to help make Outreach Activities better, send Frausto the information.

Internal Communications Committee Report

Thurston Smith stated he was unable to access his report and will share during next month's meeting.

Selection of New NCC Chair and Vice Chair

- Victor Frausto was nominated and accepted the position of Chair for NCC.
- Bradford Folta, Jr. was nominated and accepted the position as Vice Chair for NCC.
- Hunter will remain on as a member until she has to report as LTA of Anchorage, Alaska.

Action Items:

Ross stated the following Action Items:

- Update SAMS with the Screening Committee's Report of Issues Dropped and Issues placed in the Parking Lot for revisiting.



- Send and update information out on the new Chair and Vice-Chair of NCC.
- Forward the information to Mikio on bolding.
- Update information to table two IRS responses until next month's meeting.

Jimerson expressed gratitude to Hunter for her long hours and dedication to TAP. She congratulated Hunter on her new position as LTA in Anchorage, Alaska.

Closing

Jimerson thanked everyone for attending and the meeting was officially closed.

**Next Meeting: Wednesday, July 10, 2019
11:00 a.m. ET, 10:00 a.m. CT, 9:00 a.m. MT, 8:00 a.m. PT**

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



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
July 10, 2019**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer

Members Present

- | | | |
|-----------------------|----------------|------------|
| • Paul Berlage | Cincinnati, OH | Member |
| • Bradford Folta Jr. | Gardiner, ME | Vice Chair |
| • Ronald Fitzherbert | Las Cruces, NM | Member |
| • Victor Frausto | El Paso, TX | Chair |
| • Jeri Hunter | Bellevue, NE | Member |
| • Michael Shamgochian | Petersham, MA | Member |
| • Stephen Selden | Oxford, MD | Member |
| • Leonard Smith | Sherwood, AR | Member |
| • Thurston Smith | Memphis, TN | Member |

Members Absent

- Manoj Illickal Syosset, NY Member

Staff

- Susan Jimerson, Designated Federal Officer
- Antoinette Ross, Program Analyst
- Conchata Holloway, Program Analyst
- Matthew O’Sullivan, Program Analyst
- Tamikio Bohler, Wage and Investment (W&I)
- Gary Lindsey, Wage and Investment (W&I)
- Elaine Christoph, Wage and Investment (W&I)
- Sheila Stevens Brown, Wage and Investment (W&I)
- Tina Dix, Wage and Investment (W&I)
- James Marlow, Wage and Investment (W&I)
- Annie Gold, TAP Administrative Assistant

Members of the Public

None

Roll Call

Quorum was met

Opening/Welcome – Susan Jimerson



Jimerson opened and welcomed everyone to the meeting. Terrie English is in travel status and will not be on the call. Jimerson shared an overview of the Agenda for today's meeting. A few upcoming meetings were shared:

- July 16, 2019 beginning at 3:00 p.m. ET the Internal Communications Committee will have their monthly meeting.
- July 17, 2019 beginning at 11:00 a.m. ET the Outreach Committee will have their monthly meeting.
- July 25, 2019 beginning at 1:30 p.m. ET the Joint Committee will have their monthly meeting. All Committee Chairs and ICC Members can attend. The meeting is opened to the Public.
- The business cards have been sent out to Members. If any member has not received their business cards send Jimerson a message.
- The 2018 Annual Report has been mailed to each Member. Members were encouraged to watch for its arrival.
- Recruitment interviews have been completed with two to be rescheduled. The next phase is the Recommendation Stage.

Chair Report – Victor Frausto

Frausto welcomed everyone to the July NCC meeting.

- Thank you to Jerri Hunter for continuing with NCC.
- Members of NCC were encouraged to continue the great work and being the great team moving forward.
- Frausto attended the Joint Committee's monthly meeting that was held in June. He was encouraged by the work being done across all Committees. There was a lot of interesting information shared.
- TAP Chair Heidi Hirschfield attended NCC June meeting and mentioned NCC's work and efforts being done.
- There will be two copies of the 2018 Annual Report coming to each Member. It has a lot of good information on what all the Project Committees have done in the last year.
- Bring copies of the Annual Report to the Outreach events to share information.

Approval of Minutes

June 12, 2019 NCC minutes approved as written.

Program Owner Report – Tamikio Bohler

Bohler stated Cindy Pippin's detail has ended and will be replaced by James Marlow and Elaine Christophe. Invites will be sent to them for future meetings.

IRS Responses

IRS Math Errors Notices

- **Issue 38436-CP13-Math Error Notice** IRS accepted 11 and rejected 6 of the 17 recommendations that were submitted.



Decision: Full Committee Consensus accept IRS response for CP13-38436

- **Issue 38437-CP16-Math Error Notice** There were 6 accepted and 1 rejected out of the 7 submitted.

Decision: Full Committee Consensus accept IRS response for CP16-38437

Subcommittee Updates

Subcommittee 1

Bradford Folta stated Subcommittee-1 has been working on **Issue 40907-Improve Notice Language on CP Letters** with some word changes and they are working on the TAP Referral. He sent an Email message to the members of the subcommittee for any additional comments to be added.

Subcommittee 2

Paul Berlage stated Subcommittee-2 has **TAP Referral Issue 38667-CP-90 Notice** in a holding position. They are waiting on format changes and some additional research to proceed. They were unable to have their last scheduled meeting due to lack of member participation. The subcommittee will lose one member when Hunter takes on her new position. Ross will resend the format information to Berlage.

Outreach Report

Folta stated he received all but two Activity Reports for the month of June. Members are doing a great job promoting TAP. He encouraged members to continue to get out there as it is the summer months and people are out. Remember to use the Annual Report.

Internal Communications Committee Report

Thurston Smith stated ICC has produced a great newsletter that is posted on www.TAPSpace.org for members to go out and read. Members were asked if they had any information to be added to the newsletter, they should send it to Robert Moretti. As for social media, the ICC is in the gathering approval stage to establish a Facebook page. Frausto added the newsletter is a quick read. It provides updates to members on what the other committees are doing. Members were encouraged to submit a short paragraph on their experiences as TAP Members.

Action Items:

Ross stated the following Action Items:

- Forward approved June 12, 2019 NCC Minutes to be posted in the FACA database
- Update SAMS with the two accepted IRS Responses on Issue 38436-CP13 Math Error Notice and Issue 38437-CP16 Math Error Notice
- Resend the two referral formats to Berlage



- Set up a Screening Subcommittee invite for Thursday, July 18, 2019 to members to include Folta, Leonard Smith, Ronald Fitzherbert, and Manoj Illickal. Also send invite to Frausto.

Frausto reminded members to stay up on the Activity Reports and keep them updated and submitted on time.

Closing

Jimerson thanked everyone for attending and the meeting was officially closed.

**Next Meeting: Wednesday, August 14, 2019
11:00 a.m. ET, 10:00 a.m. CT, 9:00 a.m. MT, 8:00 a.m. PT**

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



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
August 14, 2019**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer

Members Present

- | | | |
|-----------------------|----------------|------------|
| • Paul Berlage | Cincinnati, OH | Member |
| • Bradford Folta Jr. | Gardiner, ME | Vice Chair |
| • Ronald Fitzherbert | Las Cruces, NM | Member |
| • Victor Frausto | El Paso, TX | Chair |
| • Michael Shamgochian | Petersham, MA | Member |
| • Stephen Selden | Oxford, MD | Member |
| • Leonard Smith | Sherwood, AR | Member |
| • Thurston Smith | Memphis, TN | Member |

Members Absent

- Manoj Illickal Syosset, NY Member

Staff

- Susan Jimerson, Designated Federal Officer
- Antoinette Ross, Program Analyst
- James Marlow, W&I
- Sheila Stevens Brown, W&I
- Annie Gold, TAP Administrative Assistant

Members of the Public

N/A

Roll Call

Quorum was met

Opening/Welcome – Susan Jimerson

Jimerson opened and welcomed everyone to the meeting. Terrie English could not be on the call today. She is participating in the Joint Committee Planning Session. Members were encouraged to call the conference line (888) 331-8226 with the Access Code 8874267 to listen in on what is being said. The call is open to the public. The following dates are upcoming meetings:

- August 20, 2019, beginning at 3:00 p.m. ET the Internal Communications Committee (ICC) will have their monthly meeting. Alice Azzaro is the Chair and Bob Moretti is Vice Chair



- August 21, 2019, beginning at 11:00am, ET the Outreach Committee will have their monthly meeting. Patrick Kusiak is the Lead of this Committee.
- August 29, 2019, beginning at 1:30 p.m. ET the Joint Committee will have their monthly meeting. All Committee Chairs and ICC Members will attend. It is open to the Public.

Jimerson informed the members www.TAPSpace.org and www.Improveirs.org has been restored for use by the TAP Staff. Apology was expressed for any inconvenience. The 2020 TAP Elections will begin in October 2019. Members were encouraged to submit any nominations for leadership roles. Review of the agenda was shared with the Full Committee.

Chair Report – Victor Frausto

Frausto thanked everyone who joined the NCC meeting.

- Appreciation was expressed to each member for all the work being done.
- Frausto along with Jimerson are participating in the in the Joint Committee's Planning Session. Their last day will be today. Some good discussions are being held. A Tax Process Road Map is being rolled out. It will be available within two weeks. Each member will receive a copy. Everyone was excited knowing this will be the first time the tax process will be mapped out.
- Members were asked if contact has been made with their LTAs. Antoinette Ross will send an Email message to each member with their LTA contact information and share with the LTAs NCC Member contact information as well.
- The TAP Member Elections process will begin in Mid-September. There will be more information shared during the next meeting. Members advised to be thinking of who they may want to nominate for the lead positions.
- The Joint Committee's Planning Session will be concluding today. Frausto will forward information from the session to members soon after they are completed.

Approval of Minutes

July 10, 2019 NCC minutes approved as written.

Program Owner Report

There was no Program Owner Report out for this call.

Subcommittee Updates

Subcommittee 1

Bradford Folta, Jr. stated Subcommittee 1 is in the process of finishing up the CP Notices review, and they anticipate completion of the TAP Referral for Issue 40907, by next week. It will then be ready for review by NCC's Quality Review Team. Paul Berlage, Ronald Fitzherbert volunteered to complete the review.



Manny Illickal will be asked to assist in the review process. The subcommittee will have the referral ready for the Full Committee's review by October 9, 2019. Ross will forward the referral to the attorney advisor and systemic advocacy analyst after the QR review has been completed.

Subcommittee 2

Paul Berlage stated Subcommittee 2 has finished the referral for CP-90 Notice. Members of Subcommittee 1 did the quality review for this referral. The subcommittee is ready to move forward. The referral will be ready for the Full Committee review during the next meeting in September.

Subcommittee 2 is addressing Issue 40908 changes to the Social Security numbers on Notices to Tax ID numbers. Berlage thinks it may be a broad discussion. The issue will be placed in the Parking Lot to revisit.

The question was asked who would be replacing Jeri Hunter on the Committee. Jimerson stated she will follow up on it and get back with the committee.

Screening Report

Leonard Smith stated on the Screening Report there are seven Issues:

- **Issue 36503**, CP2000 Used to Reject CTC for New ITIN Holders. Recommend **Drop** but reserve the right to reopen.
- **Issue 36991**, Terrible Wording of Notice 220. Email to submitter for redacted copy sent July 31, 2019. (Parking Lot)
- **Issue 39747**, ITIN Rejection Notices. Email to submitter for redacted rejection letter on July 31, 2019 and messaged Tamikio Bohler to supply additional information. (Parking Lot)
- **Issue 40045**, Hardship Withdrawal Denial Based on IRC 165. Recommend **Drop**
- **Issue 40117**, Letter 2645c. Additional research being done by Ross. (Parking Lot)
- **Issue 40826**, Form 1099-B Capital Gains. Recommend **Drop**
- **Issue 41123**, IRS Correspondence Letter. Recommend **Drop**

Outreach Report

Bradford Folta stated the Committee is doing good work.

- All Activity reports were received on time.
- Total hours for the month 858.
- There were two honorable mentions: 1. Michael Shamgochian – participated in a Town Hall at the University at Bentley with the LTA and a person from Harvard Low Income Tax Clinic. Half of the participants were IRS and Tax Practitioners. 2. Manny Illickal – Participated at four Universities where he spoke with the students. Folta will reach out to Illickal for more information.



- Thurston Smith attended the Chicago National Tax Forum on July 23 – 25, 2019. Alice Azzaro also attended the Tax Forum. The Forum was well attended. Commissioner Charles Rettig spoke on the importance of Military Service and the principle of how to meet people where they are. IRS will be streamlining their calling system on the volume of calls received daily and how they exceed the normal staff size. Azzaro and Smith received inquiries and questions from taxpayers during the Forum. There were a few complaints received. The total number of attendees that were interested in TAP was up to 33%. Some were interested in serving on the Panel. Smith will submit an article for the Newsletter.

Action Items:

Ross stated the following Action Items:

- Send reminder to members who has not been in contact with their LTA for contact information to be shared.
- Forward approved July 10, 2019 NCC Minutes to the be posted in the FACA database and www.TAPSpace.org to Kevin Brown.
- Forward Issue 40907 Referral to the Attorney Advisor.
- Update the SAMS with the Screening Report for Issues 39747 and 40117 and follow up with Tamikio Bohler for additional information.

Frausto extended his apology to the members and stated he would be more proactive in reaching to each of them. He encouraged every member to do the same.

Jimerson added the Joint Committee will be reviewing the Parking Lot inventory to look for possible projects to work in year 2020. Members are to submit any ideas to Frausto to be shared with the Full Committee.

Closing

Jimerson thanked everyone for attending and the meeting was officially closed.

**Next Meeting: Wednesday, September 11, 2019
11:00 a.m. ET, 10:00 a.m. CT, 9:00 a.m. MT, 8:00 a.m. PT**

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



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
September 11, 2019**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer

Members Present

- | | | |
|----------------------|----------------|------------|
| • Paul Berlage | Cincinnati, OH | Member |
| • Ronald Fitzherbert | Las Cruces, NM | Member |
| • Bradford Folta Jr. | Gardiner, ME | Vice Chair |
| • Victor Frausto | El Paso, TX | Chair |
| • Stephen Selden | Oxford, MD | Member |
| • Leonard Smith | Sherwood, AR | Member |
| • Thurston Smith | Memphis, TN | Member |

Members Absent

- | | | |
|-----------------------|---------------|--------|
| • Manoj Illickal | Syosset, NY | Member |
| • Michael Shamgochian | Petersham, MA | Member |

Staff

- Terrie English, TAP Director
- Susan Jimerson, Designated Federal Officer
- Antoinette “Toni” Ross, Program Analyst
- Carolyn Duckworth, Program Analyst
- James Marlow, Wage and Investment (W&I)
- Sheila Stevens Brown, Wage and Investment (W&I)
- Elaine Christophe, Wage and Investment (W&I)
- Annie Gold, TAP Administrative Assistant

Members of the Public

N/A

Roll Call

Quorum was met

Opening/Welcome – Susan Jimerson

Jimerson opened and welcomed everyone to the meeting. The following dates were shared:

- September 17, 2019, beginning at 3:00 p.m. ET the Internal Communications Committee (ICC) will have their monthly meeting. They are working on messaging for Library of Content so members will be able

- to use as they do social media. They are also working on the Social Media Guide. A CSO staff member will work on a draft for review.
- September 18, 2019, beginning at 11:00 a.m. ET the Outreach Committee will have their monthly meeting. They will discuss strategies for outreach and events for outreach. Patrick Kusiak is the lead of this committee.
 - September 26, 2019, beginning at 1:30 p.m. ET the Joint Committee will have their monthly meeting. All committee chairs and the ICC Chair will view the referrals that come from the project committees. This meeting is open to the public.
 - TAP 2020 Election process is officially here. Members were encouraged to submit their nominations as well as self-nominations for TAP Chair or Vice Chair for TAP Year 2020. An email reminder was sent to each member encouraging them to submit their nominations for leadership roles by September 27, 2019. The decision of the election will be shared during the first week of November.
 - Recruitment is at the final approval stage for new members and alternates. The final approval is anticipated to be completed in November.
 - Review of the agenda was shared.

National Office Report – Terrie English

English welcomed everyone to the meeting. She emphasized to the full committee:

- The 2020 Election will begin in October. Members are encouraged to participate by nominating or self-nominating for the positions of TAP Chair and Vice Chair. There have been some great chairs and vice chairs for TAP. Members were encouraged to continue the momentum going. When nominating a person, members should make sure to speak with the person being nominated to confirm their interest in becoming a candidate.
- Recruitment is moving full speed ahead. The approval process is anticipated to be completed in the next 30 days.
- Members were reminded to submit a copy of their picture to the Antoinette Ross. There will be a virtual retirement celebration for the members who will be retiring off TAP at the end of the year.

Chair Report – Victor Frausto

Frausto thanked everyone for joining the call.

- He is currently working on the NCC portion of the 2019 TAP Annual Report. Thank you expressed to Ross for keeping him on track.
- Ross shared contact information with members and Frausto asked if everyone had been able to contact their LTA for outreach plans.
- Paul Berlage stated he contacted his LTA in June. Due to the LTA's office is in the process of moving, there has been a delay in meeting face to face.



- Bradford Folta has been in contact with his LTA and was given a referral for TAP. They will be getting together to discuss outreach plans.
- Matthew O'Sullivan sent emails to members with information on meeting the candidates. One of the dates was for September 19, 2019 to attend the informational session on what the TAP Chair and Vice Chair responsibilities are. Members were encouraged to attend. It will be a rewarding experience.
- Thank you was expressed to Thurston Smith for his work on the newsletter.

Approval of Minutes

August 14, 2019 NCC minutes approved as written.

Program Owner Report

There was no Program Owner Report for this call.

Subcommittee Updates

Subcommittee 1

Folta stated Subcommittee 1 had three issues they have worked on. They are waiting to get a response back from the Quality Review (QR). Once the information has been reviewed by the internal QR, the Subcommittee anticipates sending their referral on to Systemic Advocacy (SA) and Attorney Advisor. After any suggestions or recommendation for changes, it goes back to the Full Committee's review and approval it will be forwarded on to the Joint Committee by the end of October. They are working another issue and should have more information by next month's meeting.

Subcommittee 2

Berlage stated Subcommittee 2 presented the TAP Project Referral Issue 38667 regarding CP-90 Notices for approval by the full committee to submit to the Joint Committee. Members of Subcommittee 1 and 2 have reviewed and offered some changes to the referral. It was submitted to SA and the Attorney Advisor. Some edits to the language was suggested by the Attorney Advisor and was updated.

Decision: Full Committee Consensus to forward Issue 38667 Referral to the Joint Committee

Screening Report

Leonard Smith stated on the Screening Report there are seven Issues: Discussions were held to determine the next Screening Committee meeting date. The full committee agreed to have the meeting on Wednesday, September 25, 2019, at 11:30 am EST.

Outreach Report



Folta stated there were five Activity Reports turned in this month. Members asked to step up the process in getting their reports submitted. Members who may have questions can reach out to Folta via email.

- Participated in a Contracting Officers Outreach session. He explained what TAP is and what the members do. He shared the Speak Up Brochures with them.
- Outreach can occur at anytime and in any place.
- Hours are calculated at the end of the year and added in the Annual Report and show the activities members are doing.
- Frausto added that he conducted a class of approximately 45 people where he explained what TAP does.

Members were encouraged to continue to turn in their Activity Reports.

Screening Committee

Full Committee discussed and set date for next Screening Committee Meeting for Folta, Leonard Smith, Ronald Fitzherbert and Manoj Illickal. There are two new issues and four parking lot issues.

Decision: Full Committee Consensus September 25, 2019 beginning at 11:30 a.m. ET

Action Items

Ross stated the following action items:

- Post on www.TAPSpace.org Issue 38667 Referral updates. Add date for page numbers to the Referral before forwarding to the Joint Committee
- Send calendar invite for the Joint Committee meeting to Berlage and Frausto
- Post August 14, 2019 approved NCC Minutes to www.TAPSpace.org and to Kevin Brown to post to the FACA Database
- Send out calendar invite for the Screening Committee next meeting to be held on September 25, 2019

Frausto and Jimerson expressed thank you to everyone who joined the call and for all the efforts and hard work in getting the referral ready to go forward to the Joint Committee. Members reminded to submit their Activity Reports. All the information and what each member does is counted. Next month meeting a discussion will be held on the final report to share with 2020 NCC Committee. Members asked to think of what they would want to share with the committee to work on next year.

Closing

Jimerson thanked everyone for attending and the meeting was officially closed.



**Next Meeting: Wednesday, October 9, 2019
11:00 a.m. ET, 10:00 a.m. CT, 9:00 a.m. MT, 8:00 a.m. PT**

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



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
October 9, 2019**

Designated Federal Officer

- Otis Simpson Acting, Designated Federal Officer

Members Present

- Paul Berlage Cincinnati, OH Member
- Bradford Folta Jr. Gardiner, ME Vice Chair
- Victor Frausto El Paso, TX Chair
- Stephen Selden Oxford, MD Member
- Thurston Smith Memphis, TN Member

Members Absent

- Ronald Fitzherbert Las Cruces, NM Member
- Manoj Illickal Syosset, NY Member
- Michael Shamgochian Petersham, MA Member
- Leonard Smith Sherwood, AR Member

Staff

- Terrie English, TAP Director
- Antoinette Ross, Program Analyst
- Carolyn Duckworth, Program Analyst
- Matthew O'Sullivan, Program Analyst
- James Marlow, W&I
- Elaine Christophe, W&I
- Roshanna Harris, W&I
- Annie Gold, TAP Administrative Assistant

Members of the Public

N/A

Roll Call

Quorum was met

Opening/Welcome – Otis Simpson

Simpson opened and welcomed everyone to the meeting. Susan Jimerson is on leave. The following dates were shared:

- October 22, 2019 beginning at 3:00 p.m. ET the Internal Communications Committee (ICC) will have their monthly meeting.
- October 16, 2019 beginning at 11:00 a.m. ET the Outreach Committee will have their monthly meeting.



- October 31, 2019 beginning at 1:30 p.m. ET the Joint Committee will have their monthly meeting.
- TAP 2020 Election nomination phase has closed. The candidate statements will be posted onto www.TAPSpace.org. Members were encouraged to read and view the bios. There will be a meet the candidate session on October 17, 2019. A calendar invite will be sent to members by Matthew O'Sullivan. All votes and electronic ballots are due by midnight October 25, 2019. Members were informed to send their votes to the TaxpayerAdvocacyPanel@irs.gov and a copy to Matthew.OSullivan@irs.gov. Members were encouraged to attend the session and cast their vote. The decision of the election will be shared during the first week of November.
- Volunteers are needed for the Annual Report Team. First and second year members were encouraged to participate help write the report, Completion is anticipated by the end of January or February 2020. Members who are interested in assisting should contact Gilbert.J.Martinez@irs.gov and Simpson. Simpson will send a message to members asking for volunteer assistance after the call.

Review of the Agenda was shared.

National Office Report – Terrie English

English informed the committee how good the year has been for TAP.

- Members were encouraged to continue to be strong in the submission of their reports. They were reminded to keep track of their Outreach activities in November, December, and January.
- Members were reminded if the Government is under a continual resolution there will be no Outreach activities performed during that time.
- Members were encouraged to submit their votes for the TAP chair and vice chair. There are some strong candidates.

Chair Report – Victor Frausto

Frausto thanked everyone for joining the call.

- This is the second to last meeting for the TAP year.
- A committee is being formed to work on the Annual Report and Frausto shared he volunteered to work on it. Members were encouraged to participate on the committee. He will share previous work he did on the Annual Report with members after the call.
- Bradford Folta has been added to the candidates for TAP chair. Votes will be appreciated.
- Members were reminded ballots must be submitted by midnight on October 25, 2019.

Approval of Minutes

September 11, 2019 NCC minutes approved as written.



Program Owner Report

There was no Program Owner Report for this call.

Subcommittee Updates

Subcommittee 1

Folta stated Subcommittee 1 report:

- **Issue 40907, Improvement language for CP Letters.** Subcommittee 1 worked on the alterations of the language. Comments from the Attorney Advisor were added. Subcommittee 1 recommended the referral be elevated to the Joint Committee for review.

Decision: Full Committee Consensus elevate Issue 40907 to the Joint Committee

- Subcommittee 1 has another issue that they will work in 2020 for another CP Notice. They anticipate having the issue ready for the next Full Committee meeting and elevated to the Joint Committee on next year.

Subcommittee 2

Paul Berlage stated Subcommittee 2 worked on:

- **Issue 38867** CP Notice sent to the Joint Committee and was elevated to IRS during the Joint Committee's meeting
- **Issue 40908** is being worked by Subcommittee 2. The CP Notices for 515, 516, 518. This issue is anticipated to be completed and elevated to the Joint Committee next year.

Screening Report

Ross shared the following information for Leonard Smith in his absence.

- **Issue 41278-CP 504B Intent to seize or levy**, the submitter stated the issue had been resolved **Dropped**
- **Issue 4111- CP 12A** – information was supplied in the Notice **Dropped**
- **Issue 41232-CP Qualified Charity** involving **CP2000** will be retained in the **Parking Lot**

Frausto added that the following issues will be considered in TAP Year 2020:

- **41232-CP2000 Qualified Charities**
- **40229-Rejected Taxes**
- **39806-CP 2000 Letter**
- **40117-Letter 2645c**

Outreach Report

Folta stressed the importance of getting the Activity Reports in on time. Members were encouraged to go back and add hours omitted. All hours are imperative for the Annual Report accuracy and justification. Ross added members should



continue doing Outreach and send in the Activity Reports for December, January, and February to add the hours in the report.

Action Items:

Ross stated the following Action Items:

- Post September 11, 2019 approved NCC Minutes to www.TAPSpace.org and forward to Kevin Brown to post to the FACA Database
- Update SAMS on **Issue 40907, Improvement language for CP Letters** and forward to the Joint Committee to add to their agenda for the October 31, 2019 meeting

Simpson suggested members identify the projects for 2020. It would help the analyst in doing research and have it readily available for the 2020 Face to Face meeting.

Closing

Simpson thanked everyone for attending and the meeting was officially closed.

**Next Meeting: Wednesday, November 13, 2019
11:00 a.m. ET, 10:00 a.m. CT, 9:00 a.m. MT, 8:00 a.m. PT**

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



**Notices and Correspondence Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
November 13, 2019**

Designated Federal Officer

- Susan Jimerson Designated Federal Officer

Members Present

- | | | |
|----------------------|----------------|------------|
| • Paul Berlage | Cincinnati, OH | Member |
| • Ronald Fitzherbert | Las Cruces, NM | Member |
| • Bradford Folta Jr. | Gardiner, ME | Vice Chair |
| • Victor Frausto | El Paso, TX | Chair |
| • Stephen Selden | Oxford, MD | Member |
| • Thurston Smith | Memphis, TN | Member |
| • Leonard Smith | Sherwood, AR | Member |

Members Absent

- | | | |
|-----------------------|---------------|--------|
| • Manoj Illickal | Syosset, NY | Member |
| • Michael Shamgochian | Petersham, MA | Member |

Staff

- Otis Simpson, Program Analyst
- Matthew O’Sullivan, Program Analyst
- Robert Rosalia, Program Analyst
- Tamikio Bohler, W&I
- Elaine Christophe, W&I
- Tina Dixson, W&I
- Annie Gold, TAP Administrative Assistant

Members of the Public

N/A

Roll Call

Quorum was met

Opening/Welcome – Susan Jimerson

Jimerson welcomed everyone to the meeting. A review of the agenda was shared. She stated Terrie English, TAP Director could not be on the call today. The following dates were shared:

- November 19, 2019 beginning at 3:00 p.m. ET the Internal Communications Committee (ICC) will have their monthly meeting.
- November 20, 2019 beginning at 11:00 a.m. ET the Outreach Committee will have their monthly meeting.



- November 21, 2019 beginning at 1:30 p.m. ET the Joint Committee will have their monthly meeting.
- November 22, 2019 TAP Retirement Celebration beginning at 11:00 a.m. ET will be held. Members were encouraged to attend the retirement celebration for TAP third year members.
- Members reminded to submit their Activity report as soon as possible. Antoinette Ross and Bradford Folta will be available to assist if any member is having difficulties completing the report.
- TAP annual survey will be sent to each member by the end of the month. Members were encouraged to watch for it and participate in it. The survey is the best way to voice any concerns and for them to be addressed.
- Delete all calendar invites for the remainder of the year. New invites will be sent for TAP year 2020.
- Returning members were encouraged to submit their committee preference for TAP year 2020. It is due November 15, 2019. They were asked to consider becoming a mentor for the new members coming aboard.
- Congratulations and thank you were expressed to Victor Frausto and Manny Illickal on their retirement from the TAP. Job well done.

Chair Report – Victor Frausto

Frausto thanked everyone for joining the call. This is the last meeting for the TAP year. Thank you extended to all members for their participation for the year.

- The Activity worksheets deadline is November 25, 2019. Members were encouraged to double check them for accuracy.
- Recognition was given to Folta for running for the TAP Chair position.
- Frausto is on the Annual Report committee. They are consolidating the reports to complete the Annual Report. Their target date for completion is around the end of January or early February.
- Frausto contacted his LTA in El Paso, TX to try and participate in a couple of Outreach Activities. Waiting on her response. She knows Jerri Hunter and stated Hunter is doing well in Alaska.
- Members were encouraged to submit their committee choice as soon as possible.

Approval of Minutes

October 9, 2019 NCC minutes approved as written.

Program Owner Report

Tamikio Bohler stated the 2020 IRS approved five topics for TAP to work next year:

- Wait time, IRS is seeking TAP assistance to identify what the data is showing and what Taxpayers are experiencing.



- Free File, IRS is requesting assistance in conducting education and Outreach efforts relative to Free File.
- Tax Product Review, to include Form 1099R, distributions from pension, Annuities, Retirement, Publication Schedule Withholding and Form 1040, Schedule 1,2 and 3 Federal Income Tax Withholdings
- VITA training materials
- Revisions related to Form 11652, TAP service needed to determine if the form meets the purpose. There is a questionnaire included for the Form 11652 goes along with Form 1040 Schedule C Profit or Loss of Business.

Thank you to TAP members for all the work and assistance provided and appreciation expressed to the retiring members.

Subcommittee Updates

Subcommittee 1

Bradford Folta stated Subcommittee 1 is continuing to work

- **Issue 39747, ITIN Rejection Notice** Subcommittee-1 was not able to find TC567 on the www.irs.gov. This issue will be worked in 2020.
- Subcommittee-1 has enjoyed working on the issues.

Subcommittee 2

Paul Berlage stated Subcommittee 2 had their meeting on last week. They continued discussion on

- **Issue 40908** to improve the Notice language for CP Notice 108 for 515, 516, 518. Their research showed many of their concerns had been addressed in the published document on www.irs.gov.
- Subcommittee-2 will carry this issue over to 2020 and present during the Face to Face to continue to work.
- A SME will be requested to answer questions in 2020 and continue work on this issue.
- Subcommittee-2 had a good year. One referral was pushed through to IRS.
- Berlage stated he enjoyed working with the members of Subcommittee-2.

Outreach Report

Folta stated Thurston Smith is participating in an outreach effort to assist the Tennessee Department of Corrections staff and inmates. Smith gave a brief explanation of his responsibilities. Folta stated the Outreach Report had;

- 181 hours of Outreach reported for the month.
- 596 Hours of TAP participation
- Members were encouraged to continue with outreach and circle back to make sure hours were not missed in reporting on the activity reports. He was able to find 20 hours of phone calls that he was able to add to his report.



Internal Communications

Frausto stated the Internal Communications Committee worked on the TAP Social Media Guide. It is a very good draft that has a lot of information on the dos and don'ts as well as best practices. There is a TAP Facebook page and a TAP LinkedIn page will be started. Member monitoring will be done. It will be put out next year. Recognition goes to Robert Moretti and Alice Azzaro for their input. There is an internal manual with guidelines on monitoring the Facebook account. They anticipate having a database for all the news articles. The ICC met in Sacramento, CA last month. Thurston Smith, Jeri Hunter, Bradford Folta, Paul Berlage, and Leonard Smith were thanked for participating. Thank you to all for making the committee work. Thank you to Antoinette Ross and Susan Jimerson for confidence and guidance.

Wrap-up

- They are expecting feedback by the end of the year on raised Issue 38667-CP90 and Issue 40907-Improve Notice Language.
- Nine issues reviewed and were either to dropped or additional information was needed. They did a lot of work on these issues.
- Issue 39806-CP2000 Letter and 40908-Improve Notice Language placed on the front burner and ready for 2020
- Issue 40999-Rejected Taxes, Issue 40107-Letter on Form 941 letters

Members were encouraged to continue to get the word out about TAP.

Action Items

Simpson expressed thanks to committee members for a very successful year. Congratulations to the retiring members. He is looking forward to next year.

Tina Dixon from the Office of Correspondence informed the committee they had a summit where they met with all the executives and it was decided the prototype copies of Notices are no longer available on www.IRS.gov and she will work with the analyst to get copies requested.

Jimerson assured the committee more information will be shared during the Face to Face meeting in 2020. Jimerson expressed special thank you to Tamikio Bohler for consistency participation in the meetings. Thank you to Frausto for stepping in as Committee Chair.

Closing

Simpson thanked everyone for attending and the meeting was officially closed.

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