



2010 Meeting Minutes SBSE Practitioner Engagement Project Committee

- December 9, 2010
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**Taxpayer Advocacy Panel
SBSE Practitioner Engagement Project Committee
Meeting Minutes
Dec 9, 2010**

Designated Federal Official

Judi Nicholas, Designated Federal Official

Attendance

Cindi Williams
Marilyn Young
John (JR) Rodgers
Mary Jo Werner
Lee Battershell
Ralph Colon-Sacarello
Jo Ann Gibbons
Bradford (Brad) Lee
Karie Davis-Nozemack
Gary Iskowicz, Vice-Chair
Mary Jean (MJ) Potenzzone, Chair
Theresa Matthews
Joan Gustafson

Staff

Janice Spinks, TAP Analyst
Nina Pang, TAP Analyst
Kymberly Hand, TAP Secretary
Tonjua Menafee, Senior Tax Analyst, SBSE Communications – Liaison & Disclosure, Stakeholder Liaison
Martha Tobias, Senior Tax Analyst, SBSE Communications - Liaison & Disclosure, Stakeholder Liaison
Michael (Mike) Landsman, Senior Tax Analyst, SBSE Campus Compliance Services

Opening/Welcome/Announcements

Judi welcomed everyone to the meeting. Committee members introduced themselves and provided a brief background.

Staff Support

Judi explained how the Seattle staff supports the committee; she will rely on the Chair of the committee to run the meeting while she keeps the meeting on track and on time.

The TAP Analyst supporting the committee will be Janice Spinks; her duties include (but are not limited to);

- Preparing all meeting agendas
- Posting pre-read documents, meeting minutes etc.
- Serving as liaison for communication with SBSE Program Owners
- Assisting with research, etc.



Tonjua Menefee serves as the liaison between TAP and the stakeholders in the SBSE Operating Division and other IRS Operating Divisions.

The Subject Matter Experts (SME) will provide research and the right resources within SBSE for the committee to consult with and gather needed information.

SBSE Projects for 2011

Tonjua provided an overview of the project and provided the background information of the project.

Mike Landsman will be the SME for this project. He reviewed the roles of the project committee and the goals of the project for the year. He explained how the campuses come into play with correspondence exams and how SBSE decides where the exams go based on which campus has the proper experience.

Action Item: Mike will provide the IRM 4.19 to Tonjua, who will get the information to the staff.

Tonjua reminded the committee that some items within the IRM may have confidential information and members must ensure such information is not shared outside of TAP.

Mike explained the process of correspondence examination and the criteria for the correspondence examinations and reiterated that this process is not taking away from the field audits.

Mike reviewed the primary audit issues addressed via Correspondence Exam.

- Earned Income Credit (EIC)
- Certain Non-Filing Conditions
- Schedule A Issues
- Employee Business Expenses (EBE)
- Charitable Contributions
- Emerging Issues (e.g. First Time Home Buyers Credit & Adoption Credit)

Mike explained correspondence examinations are reserved primarily for new filers and not for non-filers.

He explained the differences in the two types of notices that Correspondence Examination uses;

- The notice generation process is not done in the same office and after the tenth day, they are no longer able to stop the 2nd notice from going out
- Rights of Appeal are offered at the initial letter notification

The committee indicated they would like to focus on the notice process and the large amount of complaints received by taxpayers.

Action item: Mike will provide a listing of the publishing letters of the notice process along with the IRM information.

Chair and Vice Chair Elections

Judi explained the process of how the elections have been conducted in the past. Everyone agreed to follow the same process.

Mary Jean (MJ) Potezone was nominated and elected to serve as the Chair. There were no other nominations made for this position.

Gary Iskowitiz and Jo Ann Gibbons were both nominated to serve as Vice-Chair.

- Ballots were cast and counted by Janice Spinks; Gary Iskowitiz was elected to serve as Vice-Chair



Sub-Committee Assignments/Leads

This will be discussed in the January or February meeting once committee has determined which areas/issues they want to focus on.

Establish a Meeting Quorum

The committee decided to set the quorum at 50% plus one.

Face-to-Face Meeting Dates and Location

The Committee decided to hold the Face-to-Face meeting on two full days; the 23rd and 24th of May. Judi will email possible locations to the committee members. The final decision will be based on cost projections.

Establish Conference Call Meeting Dates

The Committee decided to hold monthly meetings on the 4th Wednesday of each month at 12pm EST, 11am CST, 10am MST and 9am PST

Next Steps

Judi wanted to confirm the scope of where the project committee should go and wanted to ensure the committee had the leeway to bring to the table what they deemed appropriate.

Tonjua suggested they find the top 5 to10 issues to work with, which will ensure they get more accomplished. She further suggested they have Mike come in when they have recommendations so that he can provide a broader scope of how many taxpayers may be affected.

Program Owner Comments

Martha informed the committee to ensure staff is contacted for Mike's support rather than contacting him directly.

Member Comments

None

Closing

The meeting was officially closed by Judi Nicholas