



## 2009 Meeting Minutes Small Business/Self Employed Issue Committee

- December 16, 2009
  - November 19, 2009
  - October 22, 2009
  - September 24, 2009
  - August 27, 2009
  - July 23, 2009
  - June 25-27, 2009
  - May 28, 2009
  - April 23, 2009
  - March 26, 2009
  - February 26, 2009
- 

### **Taxpayer Advocacy Panel SBSE Issue Committee Meeting Minutes**

- Wednesday, December 16, 2009
- Thursday, December 17, 2009

### **Designated Federal Official**

Judi Nicholas, TAP Program Manager

### **Attendance**

Harlan Barnett  
Kirsten Ball  
David Cain  
Jo Ann Gibbons  
Richard Grzebinski  
Ming (Minnie) Ni Lau  
Susan Lyn  
Anne Rasmussen  
John Rodgers  
Thomas (Tom) Walker  
Mary Jo Werner  
Clifford (Cliff) Young  
Miya Burt-Stewart  
Teresa Matthews

### **Staff**

Judi Nicholas, TAP Program Manager  
Janice Spinks, TAP Analyst  
Nina Pang, TAP Analyst

### **Program Owners**

Melanie Partner, Program Manager  
Tonjua Menefee, SBSE Program Analyst  
Lorraine McGuire, Senior Tax Analyst



Debbie Held, Tax Specialist (via teleconference)  
Jo Guillem, Senior Tax Analyst (via teleconference)

**Absent**

Carolyn Adams-Dodd

**Wednesday, December 16, 2009**

**Opening/Welcome/Announcements**

Tom Walker opened the meeting in MJ's absence.

Introductions – everyone took time to introduce themselves

**Approval of November Meeting Minutes**

Meeting minutes from the November meeting were approved as submitted.

**SBSE Projects for 2009 – Tonjua Menefee**

Tonjua provided an overview of the two projects given to the committee by the SBSE commissioner.

**Project Update – Melanie Partner**

**Cancellation of Debt** – Tom provided a brief overview of the project and the recommendations made by the sub-committee.

Melanie indicated Chris was very pleased with the report submitted. The recommendations were sent forward and she indicated they both appear doable; all of the recommendations made were very well received. Melanie indicated they will consult with the committee throughout the process; allowing them to review the new publication before it goes to print.

**940/941 E-File Program-** Jo Ann provided a brief overview of the project and the recommendations made by the sub-committee.

Melanie indicated the recommendations submitted were totally supported by the Program Manager. They will work with Submission Processing to implement the recommendations, recognizing the implementation process will take a while.

Judi asked about a timeline. Melanie indicated she hopes to see implementation of all recommendations by this time next year.

Judi asked if we could get a written response from the program owners indicating the recommendations were accepted; she would like this information by the end of January.

**ACTION: Melanie will send a document outlining the recommendations that were agreed to for implementation.**

**SBSE Projects for 2010** – Melanie and her staff provided an overview of the potential projects for the committee to consider.

Cliff raised the concern of last year where the committee was at a disadvantage because they spent the better part of the year trying to figure out the projects surrounding the projects. Melanie indicated these concerns were addressed with the commissioner and he has agreed to ensure there is a Subject Matter Expert (SME) available to provide assistance for projects to be addressed.



## They presented five potential projects

1. **2010 IRS Tax Calendar** – Debbie Held provided an overview of the project. Concerns addressed are as follows:
  - Going forward 2011 challenges...should they continue w/printed calendar?
  - Try to make the calendar as user friendly as possible
  - She suggested the members review the on-line version as well...she also suggested a cut out version of frequently called telephone numbers
  - Timeline for suggestions – Debbie will start on the 2011 calendar in mid January – it will go to print 1st of June...the committee would have to have any recommendations by the end of April

Judi suggested Jo Ann provide the SME some feedback as to how she utilizes the calendar. Melanie thought this was a good idea and asked that any testimonials be submitted to Tonjua for compilation.

Judi reminded the group that if they want to provide suggestions on the project in January, they need to keep in mind that a Federal Register notice must be done in compliance with Federal Advisory guidelines.

Tom noted that the Sub-committee could meet and discuss the issue with the program owner and bypass the need for a Federal Register Notice.

2. **Solution Saturday – Presented by Lorraine McGuire** - Lorraine provided an overview of the project and reviewed the outline of the expectations for the committee; issues to be considered going forth;
  - Who should they target/who should they bring to the table?
  - They want the committee to drive the target/timeline for this project – this is part of their strategic plan –
  - They would like recommendations by mid September if not sooner

Judi requested clarification on the over arching goal for the Solution Saturday project. Are they looking to educate the Small Business community and get them started off on the right foot...as they plan to market this do they want the report to address the uninited?.

The program owners indicated they would be able to provide clarification on the questions raised.

The following three projects were presented by Joe Guillem

3. **Voluntary Agreements (TIPS)** -- Joe provided an overview of the project. They are looking at a June 1, 2010 timeline for this project. All of the issues are related to employment taxes. Jo Ann asked for the four agreements and additional explanation on each.
4. **Audit Technique Guides** – Beginning Fiscal Year (FY) 09, the IRS will review and revise any audit technique guides being used; they have revised 18 of them thus far. They are asking the TAP to look at the guides and provide input as to what is there and what is not there, how the information is presented etc. Joe will send a list of all they are working on and have been working on.



**Timeline-** They are looking at a timeline of the end of the FY or beyond for recommendations from the committee.

5. **Chore/Care Payments** – Joe indicated a timeline of the end of March with a final report in April will be sufficient for this project. It was suggested that perhaps an informational brochure would be appropriate.

**Next Steps** - The committee will need to divide into sub-committees. Tom suggested three sub-committees of five; anticipating they will take on at least three of the projects.

Tonjua requested if the committee does not decide to look at all five issues, they take into consideration which will deal with money and which deal with compliance issues in way of prioritizing.

**Chair & Vice Chair Elections** – Judi suggested starting with the Chair.

**Nominations** – Harlan Barnett and Jo Ann Gibbons were nominated; both accepted the nomination and gave a brief campaign speech.

**New SBSE Chair** - Harlan Barnett was elected to serve as the SBSE Chair.

**Vice Chair Nominations** - Jo Ann was nominated and declined. Cliff was nominated and accepted. Since there was only one nomination Cliff was appointed by consensus.

Outgoing Vice Chair, Tom Walker turned the duration of the meeting over to Harlan.

Harlan noted that we need to focus on interest in the projects; members were asked to indicate their preference on the projects.

**Tom** – Solution Saturday, Voluntary TIPS, and Chore Payments  
**David** – Audit Techniques, Voluntary TIPS and is open for third project  
**Richard** – Audit Techniques, Voluntary TIPS and is open on 3rd project  
**Susan** – Chore Payments, Audit Techniques, and Voluntary TIP  
**Teresa** – Audit Techniques, Voluntary TIPS and is open on 3rd project  
**Cliff** – Chore Payments, Audit Techniques, Calendar  
**Kirsten** – Chore Payments, Calendar, and Solution Saturday  
**John** – Chore Payments, Voluntary TIPS, and Solution Saturday  
**Mary Jo** – Audit Techniques, Voluntary TIPS, and Chore Payments  
**Miya** – Calendar, Solution Saturday and is open on the 3rd  
**Jo Ann** – Voluntary TIPS, Calendar, and Solution Saturday  
**Minnie** – Audit Techniques, Solution Saturday, and Voluntary TIPS  
**Anne** – Solution Saturday, Audit Techniques, and TIPS

It was suggested that we have three sub-committees and work on the top three and work the other two later.

**Prioritizing the issues** – According to Tonjua, those issues that are part of SBSE’s strategic plan are the Audit Techniques Guide, Voluntary TIPS, and Solution Saturday and therefore should receive first priority.

Judi asked for the opportunity to process everything; wanted time to figure out how to make things work feasibly. She noted however that those issues in the strategic plan will definitely be supported.



Day one of the meeting was adjourned by Harlan.

**Thursday, December 17, 2009**

Harlan presented an outline of sub-committee assignments

- **IRS Tax Calendar Pub 1518**

Susan Lynn  
Kirsten Ball  
Miya Burt-Stewart

- **Voluntary TIPS**

Jo Ann Gibbons  
Dick Grzebinski  
Minnie Lau  
Susan Lynn  
Carolyn Adams-Dodd

**ACTION ITEM: Judi will contact Carolyn Adams-Dodd letting her know she was assigned to this sub-committee.**

- **Audit Techniques Guide**

David Cain  
Theresa Matthews  
Mary Jo Werner  
Cliff Young

- **Solution Saturday**

Anne Rasmussen  
John Rodgers  
Tom Walker  
Kirsten Ball  
Miya Burt-Stewart

Harlan went over ground rules he would like the committee to adhere to going forward.

**E-mail etiquette**

- One topic per e-mail
- Be aware of reply all...also do not reply to any e-mail notifications from TAPSpace because your reply will go to everyone on the original distribution
- Don't send e-mails to outsiders
- Keep e-mail business related
- Be mindful of maintaining confidentiality



## **Sub-committee Assignments/Leads**

### **Define Roles & Responsibilities**

- Judi informed everyone to appoint a Lead for their respective sub-committees
- Staff needs to know if anyone is unable to attend a meeting...members may contact Harlan as well
- Anyone having a part on an agenda should find someone to step in for them if they are unable to attend a meeting

### **Setting 2010 Conference Call and Face to face meeting schedules**

- 2009 monthly meetings were held the 4th Thursday of each month @ 8:30 am (PT)

### **DECISION - Due to conflicts the meeting time was changed to the 4th**

Thursday of each month at 9:00 am PT; going forward, all meeting Agendas will reflect the various time zones....Due to the Thanksgiving holiday, November's meeting will be Nov. 18th

- **Face to face Meetings** – The committee decided to hold the meeting June 28 – 29th ...travel on Sunday & Wednesday...meet all day Monday and Tuesday
- **Locations to be projected** – Dallas, Chicago, Seattle; TAP staff will do cost projections to determine the actual location

**Establish a Meeting Quorum** – last year's quorum was more than 50%...the decision for this year was to set it at 50%

**Sub-Committee Break Outs** – Once the sub-committees were formed, each group met to begin formulating an action plan as to how they want to proceed with their respective project.

**Sub-Committee Reports** – Following are updates from the respective sub-committee meetings held.

### **IRS Calendar**

**Members** – Miya Burt-Steward, Kirsten Ball, and Susan Lynn

**Lead** Susan will serve as the Lead

- They plan to do most of their work via e-mail; they will establish a January meeting once they consult w/Miya

Analyst support for the calendar project will be Nina and Judi

### **Solution Saturday Sub-committee**

**Members** – Tom Walker, Anne Rasmussen, Miya Burt-Steward, John Rodgers (JR) and Kirsten Ball

**Lead** – Anne will serve as the Lead; back-up Lead will be JR

- The group decided not to schedule a regular monthly teleconference; they will do everything via e-mail...their first meeting will be January 6th @ 12:00 PT and after that they will try communicating via e-mail
- The group discussed some general ideas...phone banks, TV stations, PBS, small business development centers, networking associations, BMI, women associations, score, SBA...lay the format out as a marketing plan



- The group would like to propose keeping this a Saturday event

### **Next Steps**

- Gather additional facts
- Goal is to have a report ready to finalize at the FTF

**ACTION: Janice will contact Lorraine to see if she is available on Jan. 6th**

### **Volunteer TIPS Agreement**

**Members** – Jo Ann Gibbons, Dick Grzebinski, Minie Lau, Susan Lynn and Carolyn Adams-Dodd (absent)

**Lead** - Jo Ann will serve as the Lead

- Monthly meetings will be held the 1st Wednesday of each month at 8:00 am PT; 1st call, Jan. 6th

**Next Steps - Action Item:** Jo Ann would like the analyst to follow-up with Joe Guillen and obtain a copy of each of the four voluntary agreements. They would like to use the January conference call to discuss the agreements and compile questions for Joe. They would like Joe to be on their February call.

### **Audit Technique Guide**

**Members** - David Cain, Theresa Matthews, Mary Jo Werner, and Cliff Young

**Lead** – David Cain will serve as the Lead

- Meetings will be 3rd Thurs. @ 9:00 PT.

**Next Steps:** Action Item: Staff will provide a link to the Audit Technique Guides on the IRS web site.

**ACTION ITEM: Prior to the next subcommittee call, each member will review at least one guide to become familiar with the content and flow.**

Judi reminded everyone about confidentiality clause in the member agreement.

Judi will consult with staff to determine who will support which committee

**Program Owner Comments** – Melanie indicated she is excited about the projects before the committee and is committed to providing whatever support is needed throughout the year. She indicated she will also attend as many meetings as she can in order to keep abreast of what the committees are doing.

### **Member Comments**

Miya indicated she will be changing her e-mail address and will send the information to the staff to update accordingly.

### **Closing**

Judi noted that SBSE has really stepped up to the plate and provided some very meaningful projects...3 of which are part of their strategic plan. Additionally, all departments were required to identify a SME to support each project, which will be very beneficial in seeing the projects through to completion.



**Taxpayer Advocacy Panel  
SBSE Issue Committee  
Meeting Minutes  
November 19, 2009**

**Designated Federal Official**

Judi Nicholas, TAP Manager

**Attendance**

MJ Lee  
Kirsten Ball  
Jo Ann Gibbons  
Dick Grezbinski  
Richard Coonradt  
Tom Walker

**Staff**

Janice Spinks, TAP Analyst  
Nina Pang, Tap Analyst

**Absent**

Cliff Young  
Harlan Barnett

**Opening/Welcome/Announcements**

Judi opened the meeting and MJ welcomed the members. Janice took roll and a quorum was met.

Judi announced that Jose Martinez is no longer a member of the TAP.

**Approval of Meeting Minutes**

October meeting minutes were approved as submitted.

**Annual Meeting Update**

SBSE has identified potential projects; however, they have not been approved/reviewed by the SBSE commissioner. The projects also have to be approved by the National Taxpayer Advocate (NTA). The goal is to have a solicitation e-mail out to members the week of the November 30th. Everyone will be asked to indicate their top three choices; returning members will get first priority.

A draft agenda has been put together based on last year's; most of the time will be spent with discussion of the projects by the program owners. There will be five hours this year which will allow time for breaking into sub-committee meetings.

MJ asked to schedule a meeting to go over the agenda.

**ACTION: Janice will schedule a meeting for 12-3-09 @ 8:00 am to go over the projects, to begin formulating the annual meeting agenda, and to look at how to divide the sub-committees.**

**Sub-committee Reports**

**Cancellation of Debt**

**940/941 E-File**



Both sub-committees have completed their projects. We expect to have feedback on the respective reports from the program owner during the Annual Meeting.

**Miscellaneous Issues**

None



**Taxpayer Advocacy Panel  
SBSE Issue Committee  
Meeting Minutes  
October 22, 2009**

**Designated Federal Official**

Judi Nicholas, TAP Manager

**Attendance**

MJ Lee, Chair  
Cliff Young  
Richard Coonradt  
Richard Grzebinski  
Kirsten Ball  
Chris Freeman  
Harlan Barnett  
Tom Walker  
Jo Ann Gibbons

**Staff**

Janice Spinks, TAP Analyst  
Tonjua Menefee, Program Owner

**Opening/Welcome/Announcements**

Judi opened the meeting and MJ welcomed the members. Janice took roll and a quorum was met.

MJ congratulated Tom on being elected Vice Chair of the TAP.

MJ thanked Chris for being on TAP for three years and indicated she valued what he has done for the TAP in the committees they worked on together.

MJ thanked the Cancellation of Debt (COD) sub-committee members for the thorough job they did in reviewing the 940/941 E-File Report; the feedback received was greatly appreciated.

**Approval of September Meeting Minutes**

The meeting minutes were approved as submitted.

**Sub-committee Reports**

**940/941 E-File** – Jo Ann thanked the COD sub-committee members for the help they provided and thanked MJ for the work she did in compiling the report.

The sub-committee presented their final draft to the full committee for approval.

There were a few minor edits for the group to incorporate on the draft; however, nothing significant enough to warrant another review.

**DECISION: The document was approved to go forward once the changes suggested by the committee members are incorporated.**

**Next Step:** A revised copy of the document will be sent to Janice and Judi to be forwarded to the Program Owner.

The sub-committee agreed there is no need for them to meet in November.



### **Updates – Program Owner- Tonjua Menefee**

Tonjua indicated a meeting has been scheduled with the SBSE leadership for October 29th where she will present the reports. She plans to have final feedback to share with the committee at the TAP Annual Meeting.

Tonjua noted that SBSE has sent out a solicitation for issues and has asked for the Subject Matter Expert (SME) so that we know who to contact for support. They have until the 30th of October to provide information on suggested issues.

MJ asked if they wanted input/suggestions from TAP members. Tonjua felt it would be permissible for the committee to send her about 2-3 issues that she would be willing to send forward to Chris Wagner for consideration.

### **Miscellaneous Issues**

#### **Annual Meeting Agenda – Judi Nicholas**

Judi shared the following in relation to the TAP Annual Meeting;

- The Issue Committees will have 5 hours for their respective meetings
- Judi asked Tonjua to be thinking ahead about the issues and what kind of support will be needed during the meeting so that we can prepare accordingly
- It was suggested that we move elections up before sub-committee assignments
- There will be discussion about meeting times and locations for the face-to-face meetings

#### **Other Items of Interest**

We will have a short meeting in November unless otherwise communicated. The meeting will focus mainly on the agenda for the annual meeting.

MJ asked anyone planning to change issue committees to please send her an e-mail.

#### **Wrap Up**

Judi thanked everyone for their hard work and officially closed the meeting.



**Taxpayer Advocacy Panel  
SBSE Issue Committee  
Meeting Minutes  
September 24, 2009**

**Designated Federal Official**

Judi Nicholas

**Attendance**

Tom Walker  
Harlan Barnett  
Cliff Young  
Richard Coonradt  
MJ Lee  
Jo Ann Gibbons  
Chris Freeman

**Absent:**

Jose Martinez  
Kirsten Ball  
Richard Grzbenski

**Staff**

Janice Spinks, TAP Analyst  
Nina Pang, TAP Analyst  
Dave Coffman, TAP Analyst  
Martha Tobias, SBSE Analyst

**Opening/Welcome/Announcements**

Judi opened the meeting and MJ welcomed the members. Janice took roll and a quorum was met.

MJ had no formal announcements. However, in light of this being Dave's last meeting, MJ took time to thank him for all of the work he has done over the years and indicated she truly appreciated his support. Tom and others seconded MJ's sentiments.

**Approval of Meeting Minutes**

The August meeting minutes were approved as submitted.

**Sub-committee Reports**

**Cancellation of Debt (COD) – Tom Walker** –During the last meeting they discussed the comments provided from the other sub-committee members; some of the feedback was incorporated. They also presented the draft to members of the "Denver Focus Group" and they provided input as well; some of their feedback was also incorporated. The final draft was posted on TAPSpace for review by all SBSE committee members.

**Next Step**

Decide if the report as presented is ready to be submitted to the SBSE Program Owner.

**DECISION: Consensus was reached to submit the proposal to the SBSE Program Owner.**

**ACTION: Dave will remove the draft stamp and send the report to Judi and she will send it to Tonjua who will in turn forward on to the program owner.**

Tom thanked everyone for their help and indicated he is pleased with the finished product.



### **940/941 E-File – Jo Ann Gibbons**

They are close to being finished with their report. During their last meeting they reviewed the draft and made some suggested changes which MJ will incorporate.

Their next meeting is Friday, October 2nd; all edits should be done and the draft will be ready for full committee review at the October 22nd meeting.

Tom asked if there was anything the COD group could do to assist them.

It was suggested that the draft be sent to the other committee members now for feedback so they may be discussed/incorporated at the October 2nd sub-committee meeting.

The COD sub-committee members will not meet in October and will use this time (individually if they so choose) to review the document and will provide input no later than October 1st.

### **Program Owner – Martha Tobias (on behalf of Tonjua Menefee)**

Martha provided the following information that she was given by Tonjua.

### **Cancellation of Debt**

SB/SE has partnered with SPEC W&I and shared a few comments on possible changes to the Pub 4705. This information is already posted to TAPSpace. This is very encouraging as SPEC has requested the Stakeholder Liaisons continue to partner to improve this product.

### **Form 941 E-file**

Currently, they have received a response from 11 states on the nature of business e-file. The files are quite large. They also have some contact information that needs to be sanitized from the e-mails. They will work on filtering the documents and will send what information they can by close of business Monday, September 28th.

### **Miscellaneous Issues**

The November full committee meeting falls on Thanksgiving; as such, Judi recommended a date in November be selected so that a Federal Register notice can be prepared in time.

**DECISION: The members agreed to reschedule the meeting to Thursday November 19th at 8:30 am Pacific Time.**

**ACTION: Janice will e-mail Kirsten, Jose, and Dick regarding the change to the November meeting date.**

**TAP Elections** – There will be a “meet the candidate” session on Wednesday September 30th at 2:00 pm Eastern Time. This is an opportunity for members to meet those who are running for Chair/Vice Chair. More information is forthcoming regarding the particulars.

MJ indicated Jo Ann and Harlan have expressed an interest in running for SBSE Chair for next year. MJ reminded members to keep in mind to volunteer to serve as sub-committee lead and to keep Friday open on the last day of Annual Meeting (if they are planning to run for a Chair position) as this is the day chair training will be held.

**Closing** – Judi congratulated the COD team on their finished product, and expressed congratulations as well to the 940/941 E-File team on the progress they are making in getting their product completed.

Judi officially closed the meeting and thanked everyone for their participation.



**Taxpayer Advocacy Panel  
SB/SE Issue Committee  
Meeting Minutes  
August 27, 2009**

**Designated Federal Official (DFO)**

Judi Nicholas, TAP Program Manager

**Attendance**

MJ Lee, Chair  
Harlan Barnett  
Kirsten Ball  
Richard Coonradt  
Cliff Young  
Tom Walker  
Jo Ann Gibbons

**Staff**

Lisa Gabriel, Milwaukee Secretary

**Absent**

Chris Freeman  
Richard Grzebinski  
Jose Martinez

**Opening/Welcome/Announcements**

Judi Nicholas opened the meeting and MJ Lee welcomed the members.

Lisa Gabriel took roll and a quorum was met.

Lee stated the Cancellation of Debt (COD) subcommittee report is the best she has seen during her time in Taxpayer Advocacy Panel (TAP). The TAP meeting with the IRS Commissioner is next month and Lee encouraged the TAP Chair to highlight the report.

A discussion took place between the panel members on the call about panel members who do not attend meetings and the same member's lack of participation.

Lee noted that Louis Morizio and staff are considering rewriting the Volunteer Agreement to include not just the ethics portion but to add time requirements as a volunteer. Per Nicholas any changes to the Volunteer Agreement will also be reviewed by the TAP attorney advisor.

June minutes for the face to face are approved.

The July minutes need a few grammatical edits once those few changes are complete; the meeting minutes have been approved. MJ provided the edits to the staff via email.

**940/941 E-file - Jo Ann Gibbons**

The subcommittee met August 5, 2009. The primary objective was to review the draft subcommittee report and determine what work remained. The subcommittee reassigned Jose Martinez's sections to be completed. Most of the reassigned sections have been completed and all committed to having their part ready by the September 2, subcommittee meeting. Lee is writing the report conclusion and will edit the document. Gibbons noted they are getting closer completing the report and expect to have the full report drafted by the next committee meeting September 24.



### **Cancellation of Debt (COD) – Tom Walker**

The subcommittee has completed the report and needs comments and feedback from members of the other subcommittee. The report is four pages with mock up changes to Publication 4705, Overview: Mortgage Debt Forgiveness. Walker shared that an IRS news release on COD contained information that match closely with the same points that the subcommittee has in their report. The subcommittee agreed that it was not necessary to make any changes to their report as a result of the news release.

The next subcommittee meeting is scheduled for September 3, 2009. Members agree to provide comments on the report prior to that date. Once the report is completed it will go to Program Analyst Tonjua Menefee and she will forward it through her organization and finally into the Commissioner of SB/SE, Chris Wagner’s hands. As part of the review of the report, Wagner will involve any SB/SE staff who has responsibility for the programs mentioned in the document.

Lee asked Kimberly Brown of the Multi Language Initiative about the comments the subcommittee received regarding the formal nature of the Spanish translation of Publication 4705. Brown stated that the IRS’s position is to use formal Spanish when translating documents.

### **Updates – Program Owner – Tonjua Menefee**

Upon Menefee’s return from the face to face meeting she mentioned the committee’s observation that the Publication 4705 cannot be understood by most taxpayers. The IRS owner of that publication is taking another look at the publication. The IRS Advisory Committee program owner decided that the TAP committee was doing enough with the Publication 4705, and their committee did not need to duplicate efforts. The Information Reporting Program Advisory Committee (IRPAC) did some preliminary work on cancellation of debt income issues with IRS Forms and Publications. The IRPAC program owner may want to speak with one of the TAP members about the committee’s project and recommendations

Menefee provided the Governmental Liaison (GL) office the questions that were raised by F. 940/941 e-file committee during the June meeting. The GL office has some additional questions that Menefee will discuss with Gibbons off line.

Lee sent three issues in late 2008 which may have been sent to the SB/SE Office of Burden Reduction. One was regarding hobby income. Menefee stated that SB/SE is currently looking at those issues.

### **Miscellaneous Issues**

Lee stated that during the recent Joint Committee meeting the Annual meeting was discussed. Each Issue Committee will get five hours to meet which will provide time for subcommittee meetings.

If you are planning on returning to SB/SE, start thinking about whether you want to run for Chair or Vice Chair. If you don’t want to run consider how you may want to help plan what SB/SE will do next year. If you are interested in running for Chair let Lee or the TAP Staff know.

There was a question during the Joint Committee meeting about whether it is a problem that issue committee dinners take place before the Issue Committee formally meets. Lee asked if the committee members were concerned about the timing of the dinner. The panel members stated that they favor meeting members at dinner before the issue committee meeting particularly since most of the members will be new to the committee.

Nicholas is responsible for the new member orientation and plans to use the TAP member handbook heavily so members become accustomed to using it to answer questions. The new member orientation will also have a workshop on travel. There will also be a brief discussion of travel in the area committee meetings that will include a review of travel scenarios. Nicholas is hosting a conference call in September to get ideas for new member orientation. The calls will be open to members who joined TAP in December 2008.



During the Joint Committee meeting the IRS project owner discussed the efforts to obtain input on regulating tax practitioners. If you have any ideas on the standards the IRS should have for tax practitioners let Lee know and she will forward the E-mail to you.

Nicholas posted the position for secretary in her office and the position closes on Monday and hopes to have someone selected by the end of September.

**Meeting Adjourned**



**Taxpayer Advocacy Panel  
SBSE Issue Committee  
Meeting Minutes  
July 23, 2009**

**Designated Federal Official (DFO)**

Judi Nicholas, TAP Program Manager

**Attendance**

MJ Lee, Chair  
Harlan Barnett  
Richard Grzebinski  
Kirsten Ball  
Richard Coonradt  
Cliff Young  
Tom Walker  
Jo Ann Gibbons  
Chris Freeman

**Staff**

Janice Spinks, TAP Analyst  
Dave Coffman, TAP Analyst  
Nina Pang, TAP Analyst  
Tonjua Menefee, SBSE Program Analyst

**Absent**

Jose Martinez

**Opening/Welcome/Announcements**

Judi opened the meeting and MJ welcomed the members. Nina took roll and a quorum was met.

MJ asked for feedback regarding the FTF meeting. The overall consensus was that the meeting was successful, constructive, and efficient. One highlight was the feedback each sub-committee received from the other.

**940/941 E-file - Jo Ann Gibbons**

The sub-committee members were remiss in completing their assignments from the face-to-face meeting. They will meet Friday July 24th to discuss where they are and set dates for completion of the assigned tasks.

Cliff indicated he sent his information to Janice. Chris also sent some information and has more forthcoming.

**Cancellation of Debt – Tom Walker**

During their monthly tele-conference, the sub-committee reviewed their action plan from the face-to-face meeting. They worked on the draft revisions for Publication 4705 and the draft of the new publication they plan to recommend. They are now in the writing stages for both documents. Harlan will complete the draft for the group to review. Their plan is to have a final draft to the full committee in September with the intent to have a final document to send forward by Oct. 1st.

**Updates – Program Owner – Tonjua Menefee**

After attending the 940/941 E-file meeting in Denver, Tonjua felt there were statistics the group could benefit from. She found some information regarding the cost for e-services which she will provide to the group. There was a difference in the numbers for TITGA, Contractors, and the IRS. She is



following up on why there is a difference in the numbers and once she gets clarification she will provide the information.

**COD** – Tonjua discussed the need for a second pamphlet for COD with her manager and she agrees with the idea. They are working with the multi-lingual office to see if an easier to understand version can be published.

Kirsten asked about combining with IRPAC/IRSAC since they appear to be working the same issue. Tonjua indicated she will follow up on this and will ask to review their notes to determine if it is even feasible to consult them.

Judi asked that they be clear about the focus of any conversation they may have with them. Tom indicating he wants to ensure the committees are not overstepping one another.

### **Miscellaneous Issues**

MJ thanked Kirsten for organizing the focus group session during the face-to-face meeting.

Judi indicated the information regarding the focus group will be included in the report to the IRS Commissioner.

### **Two meetings in October**

The COD sub-committee indicated they do not need two meetings in October. We will hold the regular meeting in October and see if there is a need for a November meeting.

MJ thanked everyone for their attendance and Judi closed the meeting.



**Taxpayer Advocacy Panel  
SBSE Issue Committee  
FTF Meeting Minutes  
Denver, CO  
June 25 – 27, 2009**

Thursday, June 25, 2009  
Friday, June 26, 2009  
Saturday, June 27, 2009

**Designated Federal Official (DFO)**

Judi Nicholas, TAP Program Manager

**Present**

Kirsten Ball  
Harlan Barnett  
Richard Coonradt  
Christopher Freeman  
Richard Grzebinski  
Jose Martinez  
Thomas Walker  
Clifford Young

MJ Lee, Chair and Jo Ann Gibbons joined the meeting (in part) via tele-conference.

**Staff**

Janice Spinks, TAP Program Analyst  
Dave Coffman, TAP Program Analyst

**Thursday, June 25, 2009**

**Opening/Welcome/Announcements**

A quorum was met for the meeting.

Tom welcomed the members and reviewed administrative issues in relation to the meeting.

The COD sub-committee scheduled an off-site focus group session the evening of June 6th. The session was to begin around 5:00 p.m. and end around 6:00 p.m.

Judi requested an addition to the agenda in relation to travel vouchers.

**Introductions**

Everyone took time to re-introduce themselves, sharing information about their background.

Phyllis Grimes, Director of Stakeholder Liaison also joined the meeting via tele-conference. She wanted to join the meeting to reiterate SBSE Management support of the committee and the respective projects.

Melanie Partner, SBSE Program Manager also joined the meeting via tel-conference; she will join a portion of the meeting on Saturday as well.



### **Approval of May Meeting Minutes**

MJ noted two corrections needed to the minutes as follows;

- **Announcements** – Clarification is needed in reference to the two new sub-committees; noting that they are Ad Hoc sub-committees of the Joint Committee
- **Availability of Publication 4705** – MJ asked that we note that Tonjua indicated the publication is restricted from internal IRS employees as well as the public.

There were no other comments/corrections to the meeting minutes. The minutes were approved noting the aforementioned corrections.

### **Survey Discussion- MJ**

MJ reviewed the feedback from the surveys, noting it is pretty consistent that only four people typically respond. As this appears to be status quo she asked members if they wanted to continue this process.

Tom indicated at this point the committee pretty much knows each other and he feels comfortable contacting MJ directly should he have any issues or concerns to address. However, it was noted that the surveys are beneficial in the early stages, especially for new members.

**DECISION: The members agreed to discontinue the surveys for the remainder of the year.**

MJ challenged each sub-committee to write a recommendation to the IRS that they can not refuse. She encouraged them to focus on a core message that makes it clear that there is one important thing they (the IRS) needs to implement.

### **Program Owner Opening Comments – Tonjua Menefee** **Feedback from Meeting with SBSE Commissioner, Chris Wagner**

Tonjua indicated the e-mail that MJ sent regarding feedback for the Commissioner was discussed at length.

Phyllis provided the following information that resulted from the meeting with SBSE Commissioner Chris Wagner;

- Chris expressed appreciation for the feedback received from the committee
- They wanted to know where they (the program owners) were falling short and asked the committee to keep them abreast
- Chris is committed to supporting all advisory groups and wants to be more involved in what's going on with them all
- **Level of Authority** - Tonjua remains the main point of contact, her manager, Melanie Partner will provide support; they are all committed to being available at all levels and want to ensure they have the right people with the right level of authority in place to assist in the decision making process; Phyllis indicated she is committed to following up if anyone neglects to fulfill their obligations
- **Consistent attendance** – They are committed to ensuring there is a backup if Tonjua is not able to attend any meeting; Martha Tobias is Tonjua's primary backup
- **Unclear focus** – They can (and will) do a better job of ensuring the focus and objectives of the projects are clear; they will do better in completing homework prior to disseminating projects
- **Meeting commitment** – They will ensure people are held to task; they will elevate information if this is not done



- **Project size/length** – They will make sure projects are vetted more completely; they are committed to doing a better job on the front end so that members are fully engaged and have sufficient work for the full year
- Chris is committed to ensuring projects are meaningful so that the outcome is meaningful for taxpayers
- Melanie indicated Chris is very supportive of anything we may need going forward

Discussion ensued about the process of how issues are assigned to the issue committee. Phyllis provided background on how this is done, stating there are various steps and levels of input. The final decision rests with Chris Wagner who also discusses the issues with Nina Olsen.

The committee expressed the importance of on-going feedback regarding issues. Tonjua indicated she will ensure information is communicated in a more timely fashion.

Judi asked Phyllis (with regard to 940/941-E-file) if this group makes a recommendation what will happen next being that Electronic Tax Administration is (somewhat) connected to this issue.

- Will need to get buy in. Chris would be open and ready to take the recommendation on and be the champion in getting other parts of the organization on board for successful implementation

Cliff suggested providing the committee with several projects and allow the panel members to decide whether or not they deem them appropriate to work

### **Sub-committee Reports**

#### **Cancellation of Debt (COD) – Tom Walker**

Their sub-committee will address how to get information related to COD in the hands of taxpayers going through foreclosure via bankruptcy so that they are not surprised when they receive a notice from the IRS. They started with identifying the target audience; who is the audience and once identified, what do you give them?

They have divided into two sub-committees. The members of each have been very active in talking to the public, gaining different perspectives on the issue.

The Focus Group session will be with the Colorado Foreclosure Assistance Program/Colorado Housing Counselors. They will get their opinion on the publication and from this information they should have good data to work with during their breakout session.

Matters to be addressed include,

- Where to disseminate this information
- Determining the target audience
- The content of the information being disseminated
- What additional documents are needed, if any
- How will the IRS partner with other organizations

Tom believes the sub-committee should have a recommendation by the end of the year.



Suggestions made to the COD sub-committee;

- Reach out to Mortgage brokers
- Tonjua suggested putting information on the IRS web-site

### **940/941 E-File – Cliff Young**

Cliff provided the following overview on behalf of Jo Ann

- They surveyed tax preparers and will review/analyze the feedback over the next few days
- They will have a presentation by Mike Birdsong, Senior Analyst with the Governmental Liaison Office; he will provide a different perspective on the issue
- They have been reviewing the state of California's process
- They hope to get more grounding on what they are to do on this issue, i.e.

what is it that SBSE wants in terms of addressing the issue

- Tonjua clarified that they are to focus on identify the barriers; consider the feasibility of IRS going the direct e-file mode and the feasibility of implementing partnerships with private foundations
- Jo Ann met with Joe McCarthy, Senior Stakeholder Liaison who will talk to the group about documents he prepared in relation to an employee suggestion he made regarding 940/941 e-file; He has a good understanding of why the barriers prevent people from taking the next step and feels the group can benefit from his perspective; he also wants to share why he believes the IRS has not gone to direct e-file

The sub-committee plans to have a final recommendation to present by September.

Chris asked the SBSE staff if the sub-committee should look at electronic transmission to the IRS that does not involve internet use, e-mail transmission or perhaps even faxing.

Tonjua advised the group that they should include whatever suggestions they may have and leave it up to the program owner/commissioner to address.

Judi indicated if the group believes tele-file is a way to increase e-file then they should include it in their report; nothing is off the table even if it was previously on the table and refused.

### **Expectation of Final Report – Method and Delivery – Tonjua Menefee**

- Tonjua indicated she reviewed various reports on TAPSpace and liked the format that is generally used
- She particularly likes the format that is used by the Area Committees
- Keep background information as part of the reports
- Tom asked who the reports should be addressed to; Judi indicated they should be addressed to SBSE Commissioner, Chris Wagner
- **Q** - Should the report background be very in depth or just cover the highlights?
- **A** - The reports should look very much like the area referral reporting; they should be straight forward and not too complex
- In terms of length, 3-4 pages should suffice; anything more than 10 pages would be voluminous
- If there are multiple recommendations they should be tied back to examples and any individuals that were consulted



Dave reiterated what MJ said at the outset of the meeting. That is to write a recommendation that the IRS can not refuse. The more we can do for the IRS, the greater the chance for the recommendations being adopted.

Judi indicated the issue referral process/document may be the best route to go because it is a clear process and speaks to what is needed. The reports should include background data and any recommendations should be supported.

A question was raised as to whether they should include an executive summary.

Dave indicated the Area Committees include a cover letter for issue recommendations and that should be sufficient.

**DECISION: An Executive Summary will not be necessary.**

A question was raised as to whether the issues will be sent together or separate.

Tom indicated they will be sent at the same time but will be separate reports. They could be sent at different times as well depending on the progress of each. However, if is preferred that they be sent at the same time.

Tom asked if there is a QR process. Judi indicated the sub-committees will QR their own product.

**DECISION: The consensus was that the issue referral format be used.**

Jo Ann asked about the protocol for completing the recommendations.

Judi indicated the mechanics of how the reports are done is left up to the committees and should be discussed within the respective groups.

A question was raised as to the time frame for completion of the reports. Judi indicated each sub-committee should have a written draft by the end of September.

Tonjua indicated ideally the report should be sent by October so that there is sufficient time for the group to review the information prior to the December meeting.

Judi indicated they may want to consider having more than one meeting in October. Judi will follow up as to whether or not a Federal Register notice would be in order.

**DECISION: It was agreed that the reports should be completed no later than October 31st**

### **End of Day Comments - None**

Miscellaneous Issue

### **Friday, June 26, 2009**

Tom opened the meeting and welcomed everyone.

Judi went over the following;

- Each sub-committee had an agenda which was prepared by the Leads to guide them through the day
- The group would reconvene at 4:15 to wrap up the day



- Each sub-committee was charged with reporting back the following information to the entire committee;
- What the group accomplished
- Any recommendations that were discussed
- Next steps

Judi also noted that we would like to send acknowledgements to those that assisted us in preparing for the meeting. Kirsten was asked to draft a letter to Colorado Foreclosure Assistance Program. We will send letters to the IRS staff in Denver as well. Judi asked members to let her know if they wanted to acknowledge anyone else.

### **Saturday, June 27, 2009**

Tom opened the meeting. MJ joined the meeting via tele-conference.

Each sub-committee briefed the group on the previous days work.

#### **940/941 E-file – Cliff Young**

Cliff began by acknowledging Jo Ann for facilitating the meeting via tele-conference.

Cliff provided an overview of the issues that were discussed by the sub-committee. He reiterated what the group was charged with.

In their discussion they identified four key criteria to focus on.

- Ease of Use
- Cost of filing
- Access to Technology
- Penalty structure for e-filing vs. mail
- They will focus on employers with 100 employees or less in accordance with the criteria for 1099's
- They will provide a three tiered recommendation to the IRS. Tonjua will be asked to research how many tax preparers file 940/941's electronically and what are the security concerns according to the IRS regarding the e-authentication process
- They will look at how states are addressing this issue
- They will recommend going back to tele-file
- They discussed key parameters surrounding the issue

Tom raised a question/concern about the sub-committee not exploring the option of recommending this be mandatory.

Cliff provided the following argument as to why they decided not to explore this option;

- Disenfranchises the taxpayer
- It is up to the IRS to decide whether or not this requires legislation
- The stated costs involved

Harlan suggested the sub-committee include information in relation to re-educating the public on the security aspects of technology.



The group will generate their draft report and will present it to the full committee for further review/feedback.

Jo Ann reviewed the free file alliance and decided to discard exploring that option because the system is too cumbersome; there was no ease of use and there are penalties involved.

### **Next Steps**

The will complete a draft report using the following format;

- Project statement
- Summary
- Alternatives/explored options
- Criteria
- Recommendations/rationale
- Conclusion
- Appendix –background/research

### **Timeline**

- Each member will complete his/her portion of the report by July 20th and send it to Janice for compilation; they will meet on July 24th to review the draft
- They will present their final draft for review at the August full committee meeting
- Will be on target to present a final draft to IRS October 31st

### **COD sub-committee – Tom Walker**

Tom indicated the focus group session was very productive and beneficial.

They are charged with looking at Publication 4705 and determining how to best disseminate the information.

### **Best Recommendation**

- Keep the current publication with some tweaks and create a secondary publication with bullet points (being mindful of Keep It Simple concept)
- Change title of the Publication 4705 - i.e. Tax Consequences of Mortgage Debt Relief
- Pull out the picture and bring it to the front page
- Simplify the language where appropriate
- Bold some of the sentencing

### **Second recommendation**

- A new Tri-fold document
- Title – What You Need to Know:

Mortgage Debt Relief/Tax Consequences

They will complete a mock of the new document/publication and present it to the housing counselor individuals and committee members for review/feedback.



Next item to address is how to disseminate the documents

- The public should be able to order them on-line
- Ensure the document is available to everyone

Where to disseminate the information

- Find high level groups to partner with
- Rank who IRS should partner with
- They listed several organizations to recommend (i.e. HUD, National Bankruptcy Court System, USDA, National Library Association, and Admin. On Aging, American Assn. Of Retired Persons, National Council of La Raza, National Board of Realtors)

### **Timeline**

- During their July call they will finalize the various pieces needed and decide who will complete each part
- They plan to have a draft to present by September 1st

Judi raised the question as to whether they have a recommendation to the IRS regarding the Spanish version. They will address this in terms of simplifying the documents.

### **Suggestions:**

- Have Dave send the draft to anyone who wants to provide feedback; any comments should be sent back to him
- Cliff suggested we prioritize the issues and focus on completing the COD recommendation first.

Any suggestions from sub-committee members were to be sent to Dave by July 3rd. During the week of July 7th the full committee will have the opportunity to review the documents.

Melanie Partner indicated she has been listening in on the meetings and expressed appreciation for all that the committee is doing. She stated they are there to support them all the way up to Chris Wagner. She expressed thanks to all for a wonderful mid-way point on the projects.

### **Wrap Up – Judi**

**Travel voucher documents** - Any miscellaneous expenses should be provided to Anita and she will in turn send a completed voucher to members for approval/signature.

**Closing comments** – Phenomenal job; both sub-committees did amazing work and came away with good information to go forward.



**Taxpayer Advocacy Panel  
SBSE Issue Committee  
Meeting Minutes  
May 28, 2009**

**Designated Federal Official**

Judi Nicholas, TAP Manager

**Attendance**

Harlan Barnett  
MJ Lee, Chair  
Jo Ann Gibbons  
Richard Coonradt  
Tom Walker  
Jose Martinez  
Cliff Young

**Absent**

Richard Grezbinski  
Chris Freeman  
Kirsten Ball

**Staff**

Janice Spinks, TAP Analyst  
Nina Pang, TAP Analyst

**Welcome/Announcements**

Judi opened the meeting and MJ welcomed the members. Janice took roll and a quorum was met.

MJ informed members that two Ad Hoc sub-committees have been formed within the Joint Committee (JC); one will be working on TAP elections and the other will work on information to be presented to the Commissioner. MJ asked that anyone interested in working on either sub-committee inform her or their Area Program Manager.

MJ encouraged everyone to read the TAP Chair's monthly report that was recently posted on TAPSpace.

**Approval of Meeting Minutes**

MJ noted that the names of those absent were not included in the minutes.

**ACTION: Janice will update the minutes accordingly.**

**DECISION: The minutes were approved noting the aforementioned correction.**

**Review of Action Items:**

**Item:** Staff will follow up with Tonjua regarding availability of Publication 4705.

**Outcome:** Dave indicated he has about 200 publications.



Members requested copies of the publication as follows;

- Rich requested 100
- MJ requested 50
- Harlan requested 50
- Jo Ann would like 25

Tonjua confirmed that the publication is restricted from being ordered by the public as well as internally by IRS employees. She indicated we can contact her for more copies if needed.

**Item:** Dave will send Cliff a copy of the publication as requested.

**Outcome:** Dave sent Cliff a copy of the publication

**Item:** Nina will consolidate the last three months information into one report for next month's (May) meeting.

**Outcome:** Nina indicated April's survey did not get sent out.

**New Action item:** MJ asked Nina to consolidate the survey information for April-May. We will discuss the feedback at the face-to-face (FTF) meeting.

**Item:** MJ will be making calls to members to get feedback on how they feel the committee is doing thus far.

**Outcome:** MJ indicated she has spoken to three members and will continue her attempts to reach the others.

### **Sub-Committee Reports**

#### **COD – Tom Walker**

Tom indicated the two groups that were formed have been working diligently in their respective areas. Following is a synopsis of what has been achieved thus far;

- **The Content Group** - Discussed the content of IRS Life Cycle Publication 4705, *Tax Relief for Struggling Homeowners*. The sub-committee decided that they would like to see some other publications in the Life Cycle series. As they get ready for the upcoming FTF meeting in June, the sub-committee will continue to look for improvements that can be made to the publication. They intend to present suggested changes to the Publication 4705 during the FTF meeting.
- **The Delivery Group** – They have been very active in finding methods and means of how to distribute the information to the public. The subcommittee discussed several ideas, including federal, state, local governments, for-profit organizations, non-profit organizations, the Hispanic media, local realtors, the National Board of Realtors, brokers, and social networking sites (such as Facebook). Their goal is to present a completed recommendation by the end of the face-to-face meeting.

#### **940/941 E-file – Jo Ann Gibbons**

Jo Ann provided the following information in relation to the sub-committee's achievements;

- During their monthly meeting (teleconference), the sub-committee drafted an agenda for their breakout session at the June FTF meeting. At the FTF meeting, the sub-committee plans to review and analyze the feedback from the survey that was administered to their constituents.



- The sub-committee plans to explore the feasibility of electronically filing Forms 940 and 941 returns by gathering input from preparers currently in the practice of electronically filing returns. Sub-committee members will be expected to provide feedback on both barriers and opportunities related to electronically filing Forms 940 and 941, and formulate recommendation(s) for the program owner to consider. One sub-committee member will ask the preparers in her area committee for input on software providers and programs that help businesses in California electronically file their state business tax returns. Another member will inquire about the programs available for New Jersey business tax returns.
- A draft of the sub-committee's FTF meeting agenda was shared. The program owner and sub-committee leader discussed inviting a subject matter expert (Mike Birdsong) to conference in on the FTF meeting. The expert can provide pertinent information that the sub-committee may find useful as they begin formulating their recommendation(s).
- They are looking to receive feedback from the Federation of Tax Administrators (FTA) meeting in relation to 3rd party systems and how states use them in order to make systems work effectively.

**ACTION ITEM: MJ will follow up on the 3rd party systems for California.**

**ACTION ITEM: Tonjua will follow up to see if Mike Birdsong is available to attend the FTF meeting.**

Judi suggested we determine how much time we would like Mike to be present so that he does not have to fly in to Denver for two days.

#### **Program Owner – Tonjua Menefee**

Tonjua indicated SBSE Commissioner, Chris Wagner has asked for feedback about any barriers the committee may be facing and any resources that may be needed in order to complete their task. Tonjua asked for input that she can present to him as to what may be obstacles in addressing the two issues. She asked that any feedback be given to her by June 16th.

Tonjua indicated she will ensure the feedback regarding Dave William's office appears in her report to Chris.

**ACTION: Rich will send feedback to staff regarding his opinion on the availability of senior staff.**

#### **Miscellaneous Issues**

There were no miscellaneous issues to discuss.

#### **Draft FTF Agenda**

Judi provided an overview of the agenda and explained how each day will be structured.

Dave provided information about the UCI (Understand/Characterize/Improve) decision making process and how this is an effective tool. This process will be discussed further during the FTF meeting.

**ACTION: Judi will work with staff in coming up with a hand out for the sub-committees. The hand out will focus on addressing key issues.**

Nina will send out the meeting survey.

Judi closed the meeting.



**Taxpayer Advocacy Panel  
SBSE Issue Committee  
Meeting Minutes  
April 23, 2009**

**Designated Federal Official**

Judi Nicholas, TAP Manager

**Attendance**

MJ Lee  
Cliff Young  
Harlan Barnett  
Kirsten Ball  
Richard Coonradt  
Tom Walker  
Jo Ann Gibbons

**Absent**

Chris Freeman  
Dick Grzebinski  
Jose Martinez

**Staff**

Dave Coffman, TAP Analyst  
Janice Spinks, TAP Analyst  
Nina Pang, TAP Analyst

**Opening/Welcome/Announcements**

Judi opened the meeting and MJ welcomed the members. Nina took roll and a quorum was met.

MJ indicated the teleconference voice/name prompt feature has been removed.

**Approval of Meeting Minutes**

**DECISION: March meeting minutes were approved as submitted.**

**Review of Action Items**

**ACTION ITEM: MJ asked Janice to list action items from the prior month's meeting on future agendas.**

**Outcome:** This action was completed.

**ACTION ITEM:** Judi asked MJ, Tom and Jo Ann to have a draft agenda completed and ready to share at the April meeting. The full committee agenda for the face-to-face meeting will be finalized at the May full committee meeting.

**Outcome:** Staff will draft an agenda and send to the Leads for an e-mail discussion. Teleconferences will be scheduled if needed. Draft agendas are to be sent by May 1st.

**ACTION ITEM: MJ will call each committee member individually to see how things are going for them. Tom asked that she keep in mind practitioner schedules in light of April 15th.**

**Outcome:** MJ will pursue this effort during May.



### **Sub-committee Reports**

#### **Cancellation of Debt – Tom Walker**

The subcommittee met on April 2, 2009. Following is a synopsis of their meeting;

- Discussed estimates on the number of Form 1099-C's that are sent to the IRS each year
- Reviewed IRS Publication 4705, *Tax Relief for Struggling Homeowners*. The publication focuses on those facing potential foreclosures.
- In order to address the language in the publication and its intended audience, the subcommittee decided to temporarily divide into two groups. One group will address improvements to existing IRS guidance for struggling homeowners, especially Publication 4705, while the other group will explore additional avenues and methods of disseminating the information to the public.
- The groups are expected to share their findings at the next subcommittee call.
- During the SBSE face-to-face meeting, both groups will compile their information in preparation to present to SBSE. They anticipate having the issue recommendations completed by early fall.

MJ indicated she needed several copies of the Publication 4705 for an outreach event and noted that Tonjua indicated she had an ample supply.

#### **Action items:**

- Staff will follow up with Tonjua regarding availability of the publications.
- Dave will send Cliff a copy of the publication.

#### **940/941 E-File – Jo Ann Gibbons**

The subcommittee met on April 1, 2009. Following is a synopsis of their meeting;

- They welcomed the following guest speakers, Chief of E-Submissions Sandy Clifton, Chief of Business e-file Section Regina Frazier-Dean, and Tax Analyst for E-Submissions Branch Beverly Hicks. The guests provided information about transmitting return information to the IRS, the method used for IRS to receive electronically submitted returns and Submission Processing's role for processing the returns.
- The subcommittee reviewed and discussed the feedback and suggestions received from the 940/941 E-File Survey.
- They are in the process of drafting an agenda for the face-to-face meeting.

### **Miscellaneous Issues**

#### **Face-to-Face Update – Judi**

Judi indicated staff will prepare a draft agenda which will be sent to MJ and the subcommittee leads for review/input. The draft will be shared with the full committee before being finalized.

Judi informed everyone that one of the TAP secretaries will be contacting them in the near future to begin making travel arrangements.

#### **Meeting Surveys**

MJ asked Nina to add the consolidated information as pre-read material for future meetings.

**ACTION: Nina will consolidate the last three months information into one report for next month's meeting.**



**E-vites**

MJ will discontinue sending the meeting notifications via "e-vite".

**One-on-one contacts**

MJ will be making calls to members to get feedback on how they feel the committee is doing thus far.

**Closing** – Next meeting May 28th and will have draft agenda for FTF.



**Taxpayer Advocacy Panel  
SBSE Issue Committee  
Meeting Minutes  
March 26, 2009**

**Designated Federal Official**

Judi Nicholas, TAP Program Manager

**Attendance**

Kirsten Ball  
Harlan Barnett  
Richard Coonradt  
Dick Grzebinski  
Jo Ann Gibbons  
MJ Lee, Chair  
Jose Martinez  
Tom Walker, Vice Chair  
Cliff Young

**Staff**

Dave Coffman, TAP Program Analyst  
Janice Spinks, TAP Program Analyst  
Nina Pang, TAP Program Analyst  
Tonjua Menefee, SBSE Program Analyst

**Absent**

Chris Freeman

**Opening/Welcome/Announcements**

Judi opened the meeting and MJ welcomed the members. Nina took roll and a quorum was met.

MJ made the following announcements.

**Meeting Surveys**

- Members indicated they would like to see more group participation on the calls.

**Committee Member Attrition**

- We have lost a couple more members from the committee...Homer Sewell resigned citing personal reasons. Jim Brock passed away due to a long bout with cancer. The committee is now down to 10 members.

**Quorum**

- Clarified quorum...50% of total current number of members.

**Approval of Meeting Minutes**

The February meeting minutes were approved as submitted. MJ asked that more people participate in reviewing the meeting minutes when they are posted on TAPSpace.



### **Review of Action items from February's meeting:**

- Martha was to have Tonjua follow up with Dave Williams' office. She stated his staff was contacted and they did not think the task had been completed.
- Judi was to follow up with staff regarding pictures from the Annual Meeting. Judi indicated she checked and no one seems to be able to locate them. Kirsten indicated she located some individual pictures on TAPSpace but no names were noted. The pictures are posted in the Annual Meeting folder.
- Janice was to update the conference call feature to include the names of those joining the call. The feature was added as requested.

**ACTION ITEM: MJ asked Janice to list action items from the prior month's meeting on future agendas.**

### **Joint Committee Report – MJ Lee**

- MJ noted that the IRS is putting a big marketing push on TAP recruitment. Judi asked members to share recruiting information with those they come in contact with.
- **Annual Meeting** – The meeting dates are December 14th – 19th. We will be staying at the Capital Hilton. There was a great deal of discussion about committee dinners and the need to have them. Judi indicated the Joint Committee and staff will continue to work this issue and keep members informed.
- Two issues have been elevated to the IRS. Tom provided a brief overview of the issues submitted.

### **Sub-committee Reports**

**Cancellation of Debt (COD) – Tom Walker, Lead** – During their last meeting they had a representative from the IRS bankruptcy unit join the call as a subject matter expert. She walked them through the process of a typical bankruptcy. The subcommittee found her presentation to be informative.

On the next call they will have a subject matter expert who will walk them through the process the IRS uses to match the 1099-C to the tax return. This will help the sub-committee gain insight on how to move forward.

**940/941E-file – Jo Ann Gibbons, Lead** - The survey is out and they are waiting for responses. They did not hold a conference call in March in order to focus on the survey efforts. The response to the survey has been minimal.

Janice and Jo Ann will compile the information and discuss the feedback at the next sub-committee call.

Tonjua reminded the sub-committee members to refer back to the original document that outlines the group's focus.

**DECISION: The sub-committee will forego the information that Dave Williams was to provide.**

**Program Owner Updates** – Tonjua invited Sandra Clifton, Chief, E-Submissions Branch and Regina Frazier-Dean, Chief, Business E-File Section to attend the next 941/940 e-file sub-committee meeting.

MJ expressed appreciation to Tonjua for getting help from IRS Subject Matter Experts.



### **Miscellaneous Issues**

**Face-to-Face (FTF) Meeting** – The meeting will be held in Denver the end of June. We will be staying at the Warwick Hotel. The meeting will start on Thursday afternoon, continue all day Friday, and end Saturday around noon. The committee will most likely meet in IRS work space on Thursday and Friday. Saturday’s meeting will be at the hotel.

Tonjua will be attending the meeting along with Dave, Janice and either Marla or Nina.

Sub-committee Leads were asked to begin drafting their respective agendas for the FTF. Leads should determine if any Subject Matter Experts are needed or if staff should have any particular reports or data available.

**ACTION ITEMS: Judi asked MJ, Tom and Jo Ann to have a draft agenda completed and ready to share at the April meeting. The agenda will be finalized at the May full committee meeting.**

Nina will send out the meeting surveys and share the information once it is compiled.

MJ will do one more e-vite for next month’s meeting.

**ACTION ITEM: MJ will call each committee member individually to see how things are going for them. Tom asked that she keep in mind practitioner schedules between now and April 15th.**

Jo Ann indicated she participated in super Saturday and stated it was nice to meet Taxpayer Assistance Center (TAC) staff. She received a lot of information and feedback and stated it was an interesting outreach event.

Richard Coonradt indicated he participated in a COD National Phone Forum. Harlan participated in this also.

Jose indicated he would like to participate in the COD sub-committee call.

Kirsten indicated she participated in the forum and it appears the practitioners are confused on the COD issue as well.

Judi thanked everyone for their participation and closed the meeting.



**Taxpayer Advocacy Panel  
SBSE Issue Committee  
Meeting Minutes  
February 26, 2009**

**Designated Federal Official**

Judi Nicholas

**Attendance**

Harlan Barnett  
Jo Ann Gibbons  
Kirsten Ball  
MJ Lee, Chair  
Dick Grzebinski  
Jose Martinez  
Tom Walker, Vice Chair  
Cliff Young  
Chris Freeman  
Richard Coonradt

**Staff**

Janice Spinks, TAP Analyst  
Nina Pang, TAP Analyst  
Martha Tobias, SBSE Program Analyst

**Guest**

Gail Schuljan

**Opening/Welcome/Announcements**

Judi opened the meeting and MJ welcomed the members. Nina took roll and a quorum was met.

MJ reminded everyone that Jo Ann's e-mail has changed.

It was announced that panel member, Helder Gil has resigned from TAP.

Judi introduced our guest, Gail Schuljan from the Treasury Inspector General for Tax Administration (TIGTA). Gail indicated she was just listening in to hear what is going on and was not on the call in connection with the pending audit of the TAP.

**Approval of Meeting Minutes**

MJ noted that six members approved the minutes via TAPSpace.

Staff will continue to post them on TAPSpace and everyone was asked to please make a comment via TAPSpace to indicate they have reviewed the minutes.

MJ asked that Steve Berkey's last name be added to the meeting minutes where he is first mentioned.

**DECISION: Minutes approved as submitted with the above mentioned correction.**

**Joint Committee (JC) Report – MJ Lee**

The JC meeting was held 2-25-09. It was announced that the annual meeting will be held Dec. 14-18th and the staff is working on accommodations. Last year panel members were involved in planning the meeting. This year 1-2 members will be asked to assist this year. Anyone interested should contact Steve Berkey. You may also send him or MJ ideas/suggestions about the meeting.



TAP Chair, Charles Davidson has made some changes in how the JC operates. There is no formal agenda and the chairs give highlights of their respective committees. MJ indicated she discussed the 940/941 E-survey and the feedback she received was passed on to Jo Ann.

MJ indicated several Vice Chairs are attending the meetings and reminded everyone that the JC meetings are open to all who wish to attend.

### **Sub-committee Reports**

#### **Cancellation of Debt – Tom Walker**

During their last meeting the sub-committee got clarification from Tonjua regarding their focus.

According to Tonjua they are to focus on foreclosure, bankruptcy, and the types of bankruptcy and the public's base level of understanding.

Tonjua arranged for a speaker from the IRS in the bankruptcy area to join the sub-committee call on Thursday 3-5-09. This will help them understand how the IRS relates to the bankruptcy courts.

MJ provided information she received depicting the client's perspective on bankruptcy. She indicated the sub-committee could consult with her contact in the future.

After their next call, they should have a base level of knowledge of the issue and be prepared to go forward with a recommendation

Dick asked if Chapter 12 is within their scope to work. Tom indicated that it was within their scope.

Dave asked members to e-mail him any questions related to bankruptcy issues so that he can pass them on to Tonjua before the next call.

#### **940/941 E-File – Jo Ann**

Jo Ann reported that they are working on the Issue Committee action items. They are still having problems getting feedback from Dave Williams' office. They will continue to follow up on the information he was to provide.

They have discussed potential barriers to the 940/941 E-file process within the sub-committee. In order to identify a wider range of barriers they are asking panel members to provide feedback as well, which is being done in the form of a simple survey. The survey asks three questions that members will pose to individuals they encounter in their day-to-day routines. The survey information is to be compiled and sent back to Janice by March 27, 2009.

Once the survey feedback is received, Jo Ann and Janice will compile the information, which will provide the sub-committee a better sense of the direction they should take in working this issue.

Cliff reminded Jo Ann to review the information that he sent regarding the Government Accountability Office (GAO) report.

Judi asked all members to help pass the survey along in their upcoming area calls.

Martha asked about Dave Williams' piece and wondered how that came about. Judi indicated we asked him to come to the full committee meeting to discuss the E-file process from the Electronic Tax Administration (ETA) prospective. During that call, he stated he wanted to test the system for himself so that he could understand what some of the issues were. He in turn was to report back to the sub-committee.

**ACTION: Martha will follow up with Tonjua regarding input from Dave Williams.**



### **Miscellaneous Issues**

MJ indicated she had several items

- **Face-to-Face (FTF) meeting Update** - Judi indicated our location is Denver and Marla has reserved accommodations at the Warwick Hotel. A draft agenda will be prepared in April and will be sent out for member input. A final draft will be prepared in May. Marla will contact everyone mid-May to begin travel arrangements.
- **Bios** – MJ thanked everyone for updating their bio information on TAPSpace. There are several pictures missing and she asked members to input pictures if they have one and if not we will take one at the FTF. Jo Ann indicated a staff member took pictures at the registration table specifically for TAPSpace.

**ACTION ITEM: Judi will follow up with all staff regarding the status of the pictures taken at the Annual Meeting.**

- **Monthly Reports** – Dave indicated the reports explain what is going on with the committee during the month and serves as a summary of accomplishments. The reports will be posted on TAPSpace with an e-mail notification to everyone.
- MJ asked if members wanted her meeting “e-vite” notifications. There were mixed responses. MJ will send them one more time and will make a decision on whether or not to continue this process.
- The meeting survey will be sent out by Nina.
- MJ asked Janice if she could incorporate the “stating your name” feature at the beginning of conference calls.

**ACTION ITEM: Janice will incorporate this feature on her conference call number.**

**Comments** – Gail indicated the meeting was interesting and that it was nice to see people are out there trying to accomplish the same goals as the IRS.

Judi closed the meeting and thanked everyone for the progress being made in the sub-committees.

**Next Meeting:** April 23, 2009