

**Notices and Correspondence Committee (NCC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Tuesday, March 10, 2021**

Designated Federal Officer

- Susan Jimerson TAP West Chief

Attendance

- | | | |
|-----------------------|------------------------|------------|
| • Paul Berlage | Cincinnati, OH | Member |
| • Shani Bowser | Harrisburg, PA | Member |
| • Felecia Dixson | Rolla, MO | Vice Chair |
| • Ronald Fitzherbert | Las Cruces, NM | Member |
| • Bradford Folta, Jr. | Baxter, MN | Chair |
| • Charles Jones | Green Cove Springs, FL | Member |
| • Renee Parker | Brentwood, NY | Member |
| • Richard Metzler | Las Vegas, NV | Member |
| • Kimberly Shepherd | Monroe, LA | Member |

Members Absent

- Terrill Flakes Atlanta, GA Member

Staff

- | | |
|----------------------|----------------------------------|
| • Terrie English | TAP Director |
| • Robert Rosalia | TAP Management & Program Analyst |
| • Matthew O'Sullivan | TAP Management & Program Analyst |
| • Rosalind Matherne | TAP Management & Program Analyst |
| • Annie Gold | TAP Administrative Assistant |
| • Michael Odom | Wage and Investment (W&I) |

Roll Call

Quorum was met.

Members of the Public

None

Welcome

Susan Jimerson opened the meeting and welcomed everyone to the call. She provided an overview of the Agenda.

National Office Report

Terrie English welcomed everyone to the call.

- TAP Quarterly meeting is scheduled to be held March 28, 2021 at 1:00 PM, EDT. Invites will be sent out to all members. Erin Collins, National

Taxpayer Advocate will be on the call to talk to TAP. Members were encouraged to attend the meeting as valuable information will be shared.

- March 25, 2021 the Joint Committee will have their monthly meeting to vote on referrals with recommendations submitted by the committees. Members were encouraged to attend. Information will be available for members who may be interested in finding out how the operations works and if they will have any interest in becoming a committee chair in the future
- Tax Forums will be held virtually again this year

DFO Report

Jimerson provided the following information:

- Members volunteered time is valued and appreciated
- Part of her duties is to provide oversight assuring the meeting start and end times are adhered to
- Members participation is expected with all members. They should also be active and open to accept assignments. If there is a conflict and members are unable to attend or something is preventing them from participating, members should contact Rosalia or Jimerson
- Members were encouraged to look over the www.irs.gov website because there is a wealth of information available on the site
- Internal Communication Committee will have their monthly meeting March 15, 2021 at 12:00 PM, EDT. They will elect the Chair, schedule their monthly meetings, discuss project work for the monthly Newsletter and administrating of the Facebook page. Matthew O'Sullivan is the Analyst over the ICC
- Outreach will have their monthly meeting March 17, 2021 at 11:00 AM, EDT. The National TAP Vice Chair and the NCC Vice Chair will be in attendance

Chair Report

Bradford Folta welcomed members to the call.

Minutes Approval

February 10, 2021 NCC Minutes were approved as submitted.

Program Owner Report

Michael Odom stated he is looking forward to receiving recommendations and looks forward to working with NCC.

IRS Responses

Robert Rosalia shared the following updates for IRS responses”

- ID #43572 - LT3219A Notice of Deficiency – Response received
Awaiting Responses
- ID #39806 - CP2000 – Follow up date 9-30-2021
- ID #43347 - CP2000 Paragraph Language – Follow up date 9-30-2021

NCC Project Work

Both Subcommittee 1 and 2 worked the following issue:

- ID #44244 - Notice 1445 (N1445)

Folta shared information on the status of the issue and discussed the call made by the International TAP member to the phone number listed on the notice.

Decision: Full Committee Consensus to forward ID #44244 - Notice 1445 (N1445) to the Joint Committee contingent upon Systemic Advocacy (SA) and Attorney Advisor (AA) feedback, after Quality Review (QR).

Subcommittee 1

Paul Berlage stated the following:

- Subcommittee 1 did not feel strongly about rebutting the IRS responses to the recommendations made in both Issue ID #43573 - LT3219C and ID #39747 - ITIN Rejection Notices CP567. They requested that the Committee accept the responses given by the IRS and close the projects
- In reviewing the IRS responses to ID #43678 - LT5071C and LT4883C they will provide a rebuttal but need more time to complete it. Since they recognized new recommendations that came from the responses, they would like to work a new project on the letters at the same time.

Decision: Full Committee Consensus to accept the IRS responses and close the following projects:

ID #43573 - LT3219C

ID #39747 - ITIN Rejection Notices CP567

Subcommittee 2

Charles Jones stated the following:

- Like Subcommittee 1, Subcommittee 2 did not feel strongly about rebutting the IRS responses to Issue ID #42225 - CP14 and ID #42425 - LT19

Decision: Full Committee Consensus to accept the IRS responses and close the following projects:

ID #42225 - CP14

ID #42425 - LT19

Screening Committee

Rosalia informed the Committee about procedures surrounding the Screening of issues. Jones shared the results from the Screening Committee report and Folta assigned the issues as follows:

- ID #43843 - LT2645, assigned to Subcommittee 1
- ID #43860 - Transcripts (Add Page Numbers), will remain in Parking Lot
- ID #44237, CP504 and CP504B, assigned to Subcommittee 2
- ID #43944 - LT 5071C & LT 4883C, was listed in the screening report and will be assigned to Subcommittee 1, as part of their request to work on new recommendations related project (ID #43678 - LT 5071C & LT 4883C)

- Review of IRS recommendations of ID #43573 - LT3219C will be assigned to Subcommittee 2

Outreach

Felecia Dixon provided the following updates:

- Activity Reports are due on the 25th of each month
- Reports are vital to the success of TAP
- Members are encouraged to introduce themselves to their LTA and inform them of their interest in attending virtual meetings
- English added not to be intimidated by large numbers
- Dixon and Rosalia will reach out to members to stress the importance of getting the Activity reports in

Internal Communications (ICC)

Berlage stated he is excited to work with ICC and will report out once he attends their first meeting later this month.

Action Items

Rosalia stated the following:

- Approved February 10, 2021 Minutes will be posted
- Issue ID #44244 - Notice 1445 (N1445) will be sent to the Joint Committee contingent upon SA and AA feedback, after QR
- The following projects will be closed on the internal systems
 - ID #42225 - CP14
 - ID #42425 - LT19
- Subcommittee 1 will work:
 - ID #43678 – LT 5071C & LT 4883C (Rebuttal)
 - ID #43944 – LT 5071C & LT 4883C
 - ID #43843 – LT2645C
- Subcommittee 2 will work:
 - 43572 – LT3219A Notice of Deficiency (Rebuttal)
 - 44237 – CP504 and CP504B

Reminder to members to attend TAP Quarterly meeting scheduled for March 18, 2021 beginning at 2:30 PM, EDT

Closing

Jimerson officially closed the meeting.

**Next Meeting: Wednesday, April 14, 2021,
1:00 PM EDT, 12:00 PM CDT 11:00 AM MDT, 2:00 PM PDT**

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