

April 21, 2009

IRS/Georgia Practitioner Liaison Meeting

Atlanta, GA

Attendees:

R Peter Fishman, GSCPA-Chairman, 404-252-3773, fish1276@aol.com
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Angie Napier, AAA-CPA, 404-614-8602, angienapier@kpmg.com
Carolyn Turnbull, IRSAC, 404-531-8169, cturnbull@mstillier.com
Veronica Patterson, US-DOL-EBSA, patterson.veronica@dol.gov
Craig McLaughlin, IRS SL, 954-423-7748, craig.mclaughlin@irs.gov
Kathy Frederick, IRS SL, 478-752-6785, kathy.frederick@irs.gov
Licette Shumaker, IRS SL, 404-338-9569, licette.shumaker@irs.gov
Sandra H. Adams, IRS GL, 404-338-7905, sandra.h.adams@irs.gov
Dawn Kirkpatrick, IRS-CI, 404-338-9686, prudence.kirkpatrick@ci.irs.gov
Nancy Sanabria, IRS-TAC, 404-338-7957, nancy.c.sanabria@irs.gov
Yvonne Alexander, IRS-TAC, 404-678-0728, yvonne.alexander@irs.gov
Remonia Brown, IRS-SPEC, 404-338-8389, remonia.brown@irs.gov
Monica J. Osborn, IRS-Chief Counsel, 404-338-7980, monica.m.osborn@irscounsel.treas.gov
Nikki Johnson, IRS-SBSE Collections, 404-338-9643, nikki.johnson@irs.gov
Kathy Primm, IRS-AM, 678-530-6142, Kathy.I.primm@irs.gov

Meeting Summary

The Georgia Society of CPAs hosted the meeting at offices located at 3353 Peachtree Road NE Suite 400, Atlanta, GA.

Pete Fishman, *Chairman*, called the meeting to order and asked that everyone introduce themselves to the other attendees. Minutes from the previous meeting were approved.

Veronica Patterson, *Department of Labor (DOL)/Employee Benefits Security Administration (EBSA)-Benefits Advisor*, explained the Employee Benefits Security Administration (EBSA) protects the integrity of pensions, health plans, and other employee benefits. EBSA's will assist workers in getting the information they need to exercise their benefits rights. In addition, EBSA will assist plan officials to understand the requirements of the relevant statutes in order to meet their legal responsibilities.

Furthermore, she provided the attendees with a Retirement Plan Took Kit for Small Businesses. She indicated the kit included useful information on how to choose a retirement solution for small businesses. For example, the 401(k) and Simplified Employee Pension (SEP) retirement plans. In addition, the kit includes a form to order Publications from EBSA to assist with understanding retirement plans. She explained within the material provided there is information on how individuals can prepare for retirement. An excellent source of information is the EBSA's web site at: www.DOL.gov/ebsa. There is also up-to-date information on the new American Recovery and Reinvestment Act of 2009 (ARRA) provisions relating to COBRA. She encouraged the attendees to contact her with any questions. Her contact information is: **Veronica Patterson; Benefits Advisor; DOL-EBSA – Customer Service Unit; 61 Forsyth St., SW; Room 7854; Atlanta, GA 30303; 404-302-3900; toll free: 866-444-3272; email: patterson.veronica@dol.gov**

Craig McLaughlin, *Southeast Area Manager-Stakeholder Liaison Field*, Craig explained he had been on detail with the Workforce of Tomorrow. He explained IRS is in the process of hiring new employees. He encouraged the attendees that are interested or know someone that might be interested to check on [Careers at the IRS](#) for details. In addition, you can apply at www.usajobs.gov. There are currently many Revenue Agent (RA) positions advertised. He looks forward to the continued success of the Practitioner Liaison Meetings in Georgia.

Licette Shumaker, *Senior Stakeholder Liaison*, Licette explained the Report of Foreign Bank and Financial Accounts (FBAR) requirements. The law is any United States person who has a financial interest in or signature authority, or other authority over any financial accounts in a foreign country is required to file a Report of Foreign Bank and Financial Accounts (FBAR), if the aggregate maximum value of these accounts exceeds \$10,000 at any time during the calendar year. To comply with the law complete [Form TD F 90-22.1](#). Mail the completed for to: US Dept of Treasury, P.O. Box 32621; Detroit, MI 48232-0621. The form is due June 30 of the following year the requirements are met. There is detailed information on the [Report of Foreign Bank and Financial Accounts](#) web page at IRS.gov. In addition, further assistance is available at www.fincen.gov. For assistance with completing the form, call 800-800-2877, option 2. Also, you can e-mail questions to: FBARquestions@irs.gov. Also, IRS's voluntary disclosure practice is described in [IRM 9.5.11.9](#) at IRS.gov. As noted in the IRM, a voluntary disclosure will not automatically guarantee immunity from prosecution.

Kathy Frederick, *Senior Stakeholder Liaison*, Kathy Frederick updated everyone concerning the final survey question (#4) regarding SFR Processing delays. She explained there are 3 different IRM processes (1040X, Del Rtns, SFRs) and the IRS goal is to sort and process returns as soon as possible. The reason they are processed in different locations is because some may need to go to the Statute Unit, Accounts Management, or other locations for proper screening. In order to effect any change, we need to make a good business case and show the impact on taxpayers and tax professionals. We need to cite examples to answer questions like: What kind of notices are received? Why is it a problem that they are processed separately? How many years are involved? Were all SFRs? Some Delinquent? 1040X? Where were they mailed? If you have any examples, please contact Kathy at the onset so actions can be tracked and a case built for elevation to the business owner(s).

In addition, the question was previously raised concerning when ROs and RAs will be able to communicate via email with practitioners and include personal information about their clients. There are program and security analysts already considering ways to implement this and they will be consulting with the e-Services experts to determine ways they might coordinate and work together.

Issues & Status

Issue #1: Practitioner stated 10-20% of his new clients have prior year returns that do not have the boxes checked indicating they have authority over offshore accounts...although they should have been checked. Does IRS follow up on returns checking the boxes for the first time to see if it was required in prior years?

Response: Counsel provided the following answer: matching capability is being expanded to all types of returns and reports throughout the IRS. Although information matching of the FBAR is not used to the extent that we would prefer, system expansion and technology changes will make this a more viable option in the very near future.

Roundtable & Comments

Sandra H. Addams, *Government Liaison*, Sandra discussed that she receives legislative updates. She requested the attendees interested in receiving the updates to e-mail her at: Sandra.h.addams@irs.gov. In addition, she discussed the Disaster requirements for assistance. She explained the difference between individual and public assistance. She will keep the attendees informed concerning disaster declaration in Georgia. Also, disaster relief information by state is available on our web site at [Tax Relief in Disaster Situations](#).

Nancy Sanabria, *Taxpayer Assistance Center (TAC)*, Nancy introduced Yvonne Alexander with TAC. She will be attending the PLMs to represent TAC.

Yvonne Alexander, *Taxpayer Assistance Center (TAC)*, Yvonne stated she is looking forward to being part of the PLM and enjoyed the information provided today. She will also be dealing with any issues regarding TAC.

Remonia Brown, *Stakeholder, Partnerships, Education and Communication (SPEC)*, Remonia shared with the attendees they had a successful VITA program this tax filing season.

Nikki Johnson, *SBSE Collections*, Nikki discussed the problems with collections. If it is available through the field and a case is assigned and there is a problem, please contact her. She stated that if you have several returns in the collection process, please let the Revenue Officer know so they can group them together. If there is a problem or someone is not timely with their actions. Please contact her by telephone [404-338-9643](tel:404-338-9643) or e-mail nikki.johnson@irs.gov.

Dawn Kirkpatrick, *Criminal Investigations*, Dawn shared information on tax fraud. For more information on tax fraud and criminal investigations go to [Criminal Enforcement](#) at IRS.gov.

Next Scheduled Meeting

The next IRS/Georgia Tax Practitioner Quarterly Liaison Meeting will be on **Tuesday, July 21, 2009**.