July 21, 2009
IRS/Georgia Practitioner Liaison Meeting
Atlanta, GA

Attendees:

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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. Pete asked if there was anyone that would like to volunteer to takeover the position of Chairman and Secretary. There were no volunteers. Pete will continue as Chairman for two years. Shirl Bishop will continue as secretary. The minutes from the previous meeting were approved.

Dawn Krikpatrick, *Special Agent – Criminal Investigation (CI),* Dawn explained Criminal Investigation (CI) investigates potential criminal violations of the Internal Revenue Code and related financial crimes to foster confidence in the tax system and compliance with the law. The IRS Commissioner, Doug Shulman, announced goals to reach out to the public to contribute ideas as part of an effort to ensure high performance standards for all tax preparers. Notice 2009-60 outlined on IRS.gov was issued to encourage public comments for proposals to boost tax preparer performance standards. Comments may be e-mailed to Comments@irscounsel.tres.gov. Please include "Notice 2009-60" in the subject line of the e-mail.

Dawn explained the current downturn in the economy really has brought additional schemes to the forefront. She discussed tax fraud related to the American Recovery and Reinvestment Act (ARRA). For example, the First Time Homebuyers Credit of 2009 is especially vulnerable to tax fraud by unscrupulous individuals. Please go to IRS.gov and enter the keyword American Recovery to get the official guidance on who qualifies for the First Time Homebuyers' Credit. She also discussed tax scams related to the Telephone Excise Tax Refund (TETR), the 1099-Original Issue Discount (OID) scheme, Ponzi schemes, and the Dirty Dozen. In addition, there is guidance on IRS.gov web page titled: "How to Help Victims of Ponzi investment Schemes" to include guidance on how to report losses.

Dawn explained identity theft is increasing along with phishing. For more information, go to IRS.gov and enter the keywords Identity Theft. You may also contact the **IRS Identity Protection Specialized Unit,** toll-free 1-800-908-4490 for guidance. You should report phishing activity to phishing@irs.gov. Dawn stated the procedures for reporting tax fraud are available online at IRS.gov keywords Report Tax Fraud. Form 3949-A is used to report tax fraud. Also, you can report suspicious actions by tax professionals to the Office of Professional Responsibility by e-mail to opr@irs.gov.

Floria Davis, *Department Manager Wage & Investment (W&I) Automated Collection System (ACS) Atlanta* and **Timothy Bell,** *Front-line Manager – W&I ACS Operation – Atlanta*, They represented Melinda P. Wilson to discuss the ACS system. The Practitioners expressed concern with the appearance of ACS not having access to the e-services system to view a Power of Attorney (POA) reflected on the e-services system. Practitioners shared their problems with the additional time needed to fax a POA to an ACS assistor because it is not reflected in the ACS system. In addition, there are concerns when the calls are disconnected. Also, they are having problems when they request to speak to an ACS floor manager. Usually, the managers are not available and the Practitioners are told the managers will call back. Practitioners explained that many times when a manager calls back it is not during regular business hours and a direct call back number is not provided or no number is provided. Practitioners also had a problem with the number of times they have to be transferred to get to the correct ACS division that is handling their case. One practitioner recommended the ACS correspondence include the direct number to the correct division. It took one practitioner about an hour to get to the correct large dollar unit handling his client's case. In addition, the wait time for the ACS line is increasing. One practitioner explained he used the Practitioner Priority Service line to be place in priority status and it still took approximately an hour to get an assistor.

Floria explained when you call the ACS line to please select Option 3 and enter the Taxpayer Identification Number (TIN). The TIN could be either the social security number (SSN) or the Employer Identification Number (EIN). Floria and Timothy stated they will review the concerns and recommendations with ACS management. W&I-ACS in Atlanta is always exploring new ways to improve service. Their goal is to have a representative from ACS provide additional guidance at the next Practitioner Liaison Meeting (PLM).

Liccette Shumaker, *Senior Stakeholder Liaison,* Liccette explained she is excited about taking Kathy Frederick's place as the coordinator of the Practitioner Liaison Meeting. Kathy has a new position as Tax Analyst with Small Business Self Employed (SBSE) – Planning and Review. Liccette reviewed the July 8, 2009 - IMRS Hot Issues. She provided feedback on the Issue raised at the previous meeting concerning the Report for Foreign Bank and Financial Accounts

(FBAR). The answer is provided below in the Issues & Status section – Issue #1. The deadline for voluntary disclosure of the FBAR is September 23, 2009. Additional guidance is found at IRS.gov in the release titled: "September 23, 2009 – Deadline for Some FBAR Filers". For assistance with completing the form, call 800-800-2877, option 2. Also, you can e-mail questions to: FBARquestions@irs.gov. She stated the FBAR filing requirement is the date the form is received and not the postmarked date as FBAR is under IRC Title 31.

She outlined the American Recovery and Reinvestment Act of 2009 (ARRA) tax provisions and asked the attendees to share any issues and/or questions. Practitioners did not have any questions or concerns. There is up-to-date information on ARRA at IRS.gov-Keywords: American Recovery.

Liccette also shared the next Tax Talk Today workshop scheduled for October 6, 2009 from 2:00 p.m. to 3:00 p.m. eastern time on the American Recovery & Reinvestment Act of 2009 (ARRA). This is a free to participate. However, if you want continuing education (CE) credit, it is available for purchase. You can earn 1 CE credit (based on a 50 minute credit hour). The cost is $16.50 for 1 CE Credit. Tax Talk Today is a Continuing Education course provider approved by NASBA, APA, and the IRS. You may register at www.taxtalktoday.com.

Liccette discussed the **2009 Nationwide Tax Forum** and shared with the attendees the savings for registering early online and discussed the scheduled presentations. Early registration is available at www.taxforuminfo.com. Also, she explained the Focus Groups planned for the tax forum. She encouraged Practitioners to volunteer to be part of the Focus Groups to share their opinions. The Focus Groups will not conflict with the other scheduled events. For additional information on the focus groups, please click on the following document:

Focus Group Letter

Liccette invited the attendees to visit the IRS-Stakeholder Liaison Booth. Additional information is available at IRS.gov-Keywords: Tax Forum. The Atlanta, GA tax forum will be held from September 22-24, 2009 at the Atlanta Hilton hotel. Early online registration deadline for Atlanta, GA is September 8, 2009.

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.

Issue #2: Tax practitioner knows of individuals with Identity Theft problems with the IRS. He suggested the problem with identity theft might be improved if an individual can freeze his IRS account in a similar method as there is for freezing access to credit. For example, before changes can be made to the IRS account a procedure of verification could be used. The Practitioner recommended a similar method to the identification process used by Practitioners to access e-services.

Status: Liccette will research this issue through the Issue Management Resolution System (IMRS) process and provide feedback during the next meeting.

Issue #3: Practitioner explained there she has an issue with the procedure used to correct a payment submitted by taxpayer and posted to a wrong taxpayer account. Practitioner has a client who mailed a check for payment with the correct Social Security number and the payment was posted to the wrong accounts. Practitioner was told by the IRS-Customer Service line that it will not be moved to the correct taxpayer account unless the Practitioner gets a Power of Attorney (POA) for the taxpayer that account was posted to in error. The Practitioner has no way of knowing the name of the taxpayer the payment was posted to in error and IRS-Customer Service can not tell her.

Status: Liccette will research this issue through the Issue Management Resolution System (IMRS) process and provide feedback during the next meeting.

Issue #4: Practitioner is concerned with the use of Taxpayer Identification Numbers (TIN) in correspondence with the IRS. For example, the social security number (SSN) on checks for payment. The Practitioner suggested IRS implement a method similar to the Practitioner Taxpayer Identification Number (PTIN) for taxpayers to use.

Status: Liccette will research this issue through the Issue Management Resolution System (IMRS) process and provide feedback during the next meeting.

Issue #5 – Practitioner has a concern with the 1099-MISC not available for Corporations on the Business Master File (BMF) via e-services or through Practitioner Priority Service (PPS). The PPS line told the Practitioner to prepare and fax a F4506-T to get a copy of the 1099-MISC for the Corporation. Practitioner faxed the form and did not receive acknowledgement of receipt by IRS. Practitioner would like to be able to access the 1099-MISC for the Corporation through e-serves. Also, the Practitioner would like to receive timely acknowledgment of receipt of the faxed F4506-T.

Status: Liccette will research this issue through the Issue Management Resolution System (IMRS) process and provide feedback during the next meeting.

Issue #6 – Practitioner has an issue with the delay in acknowledgement of Form 911-Request for Taxpayer Advocate Services. Currently, there is a wait of over 10 days to receive acknowledgement of the faxed form. Practitioner believes this should be done within 3 days.

Status: Liccette will research this issue through the Issue Management Resolution System (IMRS) process and provide feedback during the next meeting.

Issue #7 – Practitioner amended returns to use the ARRA new business provisions for business Net Operating Losses and expected a speedy refund for his client to use during this period of economic downturn. Practitioner reported the IRS sent him a letter indicating there was a $500 discrepancy for interest income. The Practitioner reported to correct the problem there has been a three tier correspondence process and the refund has been delayed. The refund for the client was approximately $1 million. Practitioner believes the IRS should provide additional guidance to speed this process especially when the discrepancy is not a material amount.

Status: Liccette will research this issue through the Issue Management Resolution System (IMRS) process and provide feedback during the next meeting.

Roundtable & Comments

Craig McLaughlin, *Southeast Area Manager-Stakeholder Liaison Field,* Craig 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. Craig encouraged participants to solicit issues from the members of the tax preparer organizations to assist us in getting the word out about our Issue Management Resolution System (IMRS). Please contact your local Stakeholder Liaison with the issues. Craig will also research the ability to have participants participate in campus tours. He looks forward to the continued success of the Practitioner Liaison Meetings in Georgia.

Debbie Daigle, *Appeal,* Debbie is enthusiastic about the new hires in Appeals in the Atlanta area. Also, she briefly discussed the mediation test program for Offer-in-Compromise in Atlanta.

Nancy Sanabria, *Taxpayer Assistance Center (TAC),* Nancy discussed TAC's role in handling correspondence mail for accounts management. In addition, TAC is always working to improve customer satisfaction.

Yolanda Weaver, *Stakeholder Partnership Education & Communication (SPEC),* Yolanda shared with the group that John Stubs, previously Territory Manager in Atlanta, has accepted a position in Headquarters. Mikki Betker is now Acting Territory Manager. Yolanda stated SPEC is working on forming coalitions with partners. In addition, she discussed the American Recovery Reinvestment Act of 2009. SPEC also continues to expand the locations for their successful Volunteer Income Tax Assistance (VITA) centers.

Monica J. Osborn, *Chief Counsel*, Monica is excited about the new hires in Counsel.

Greg B. Jaramillo, *Treasury Inspector General Tax Assistance (TIGTA),* Greg is representing Melissa Chedotal from the Atlanta Field Division. Some of the investigations by the Field Division of TIGTA involve complaints against tax practitioners, unauthorized disclosure or misuse of tax information by non-IRS employees, and misconduct of IRS employees. Please go to IRS.gov to get information on "Filing a Complaint with TIGTA". You may also file a complaint with Melissa Chedotal at 404-338-7425.

Sandra H. Addams, *Government Liaison,* Sandra discussed the National Tax Forum in Atlanta will be held from September 22, 2009 to September 24, 2009. In addition, the Georgia Department of Revenue will be presenting at the National Tax Forum. She encouraged all to attend and to share the information with their organization members

Yetta Ivory, *Taxpayer Advocate Service (TAS),* Yetta covered TAS mission with a reminder to elevate systemic problems that affect a large group of taxpayers. She also discussed TAS hiring initiatives to help minimize case processing delays. Yetta shared the case resolution opportunity for those participating in the National Tax Forum. Each practitioner can bring one case. Please make an appointment with the Practitioner Case Resolution staff on Monday during registration (3:00 p.m.-7:00 p.m.) or go directly to the Case Resolution Room during the three-day event. To expedite appointment scheduling, bring a completed Nationwide Tax Forum Case Data Sheet with you. Please click here to download form

Cheryl Lynn Mixon, *SBSE Exam,* Lynn stated there is a massive hiring of Revenue Agents (RA) within the IRS. Also, there will be another RA office opening in September in Decatur.

Next Scheduled Meeting

The next IRS/Georgia Tax Practitioner Quarterly Liaison Meeting will be on **Tuesday, October 20, 2009.**