

January 20, 2010

*IRS/Georgia Practitioner Liaison Meeting*

Atlanta, GA

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**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.

**Licette Shumaker**, *Sr. Stakeholder Liaison (SL-Field)*, Shumaker stated the purpose of this meeting was to review the Georgia Society of CPA (GSCPA) annual IRS survey. Shumaker stated information on the Proposed New Requirements for Tax return preparers is available at IRS.gov. The web site address is: <http://www.irs.gov/taxpros/article/0,,id=210909,00.html>. In addition, she reviewed the Issue Management Resolution System (IMRS) process and encouraged attendees to share issues for submission through the IMRS process. The current Hot IMRS issues are found at: <http://www.irs.gov/businesses/small/article/0,,id=158507,00.html>. During the last meeting, the attendees suggested several topics for the 2010 Quarterly Practitioner Liaison Meetings. From the topic suggestions submitted, Shumaker scheduled a speaker on bankruptcy for the April 20, 2010 meeting. In addition, Shumaker is working on scheduling additional speakers from the suggested topics. Shumaker encouraged attendees to share topics of interest on the Topic Suggestions List circulated to each attendee and/or contact her.

**Yetta Ivory**, *Supervisory Associate Advocate (TAS)*, Ivory responded to the comments on the GSCPA survey related to TAS. Ivory indicated that when there is a delay or problem with a TAS procedure or case advocate to please call the manager. Ivory stated the local Atlanta TAS access number is 404-338-8099 and it is for the office located at 401 W. Peachtree St., NW, Summit Bldg., Stop 202-D, Room 510 Atlanta, GA 30308-8099. Ivory explained TAS helps individual and business taxpayers resolve problems with the IRS by ensuring taxpayer problems which are not resolved through normal IRS channels are promptly and impartially handled; assisting taxpayers who are facing hardships; and identifying issues that compromise taxpayer rights, increase taxpayer burden or create problems; and bringing these issues to the attention of IRS management. Ivory explained TAS' procedure is to respond to receipt of Form 911 within 5 working days if it is a systemic problem and 3 working days if it is a hardship. The attendees suggested TAS send an immediate acknowledgement of the receipt of Form 911 so the submitter knows when the timeline for response begins; especially when it is fax and mailed. Ivory stated case advocates do not communicate with tax professionals via e-mails. Ivory explained TAS has specific delegation orders on what they are allowed to do. In addition, TAS is increasing the use of technical advisors to assist in resolving cases. TAS will be conducting a survey to get customer feedback.

**Wanda Carey**, *Supervisory Associate Advocate (TAS)*, Carey works at the Taxpayer Advocate local Atlanta campus office. Carey stated to please call her at 770-936-4543 if there are any problems in her area. Carey stated TAS has delegation of authority procedures and the case advocate's goal is to build a strong case. TAS may issue a Taxpayer Assistance Order (TAO) when a taxpayer is suffering or is about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered by the IRS and the law and the facts support relief. Carey stated the taxpayer call-in line for the Atlanta Campus located on 4800 Buford Highway, Chamblee, GA 30341 is 770-936-4500. In Atlanta, the goal is to have fewer instances of a caller getting voice mail. The Atlanta campus plans to have three dedicated intake advocates staffing the phone lines. TAS' web site for information is [www.taxtoolkit.irs.gov](http://www.taxtoolkit.irs.gov). Wanda Carey 770-936-4543 The Internal Revenue Manual (IRM) Part 13 – Taxpayer Advocate Service at <http://www.irs.gov/irm/part13/index.html> is a resource for further information on TAS procedures. IRM Part 13, Chapter 1, Section 4 explains **TAS Authorities** to include delegation authority at [http://www.irs.gov/irm/part13/irm\\_13-001-004.html](http://www.irs.gov/irm/part13/irm_13-001-004.html).

**Nikki Johnson**, *Supervisory Revenue Officer (Collections)*, Johnson stated that the collection experience should be professional and courteous. When there is a problem with a Revenue Officer, please contact the manager. Johnson stated the procedure in Dawn Escobar's Territory is to have the Revenue Officer's manager's name and manager's contact telephone number on voice mail for all Revenue Officers. In addition, this procedure has been recommended to be used by other areas. A tax professional suggested adding a fax number to voice mail. Revenue Officers are aware of the economic times and will assist with an economic hardship. The Revenue Offices will use alternatives to collection procedures when appropriate. In addition, a tax professional suggested that full case folders be transferred to the field. In addition, there are procedures in place for temporary suppression of social security levy when appropriate and Johnson will be happy to assist with further information on this issue. Johnson stated Dawn Escobar will provide an updated contact list for Collections in Georgia.

**Dale Dewberry**, *Group-Unit Manager (ACS)*, Dewberry covered the issues with ACS. Dewberry stated taxpayers should expect the best service from ACS. If you do not, please ask to speak to a manager. ACS is working on a procedure that will allow callers to immediately speak to a manager and if the manager is not available to have a back-up to answer the call. If you have a problem with a Case Resolution specialist, please ask to speak with the manager. When you speak with the manager, provide the date and time of the call so the manager can review the call. A tax professional would like to see acknowledgment of receipt of information sent to ACS. In addition, a tax professional stated that a decision should be made at the onset of a ACS case as to where it belongs. If the case is properly routed then the information received from the taxpayer will be current and will be reviewed by the appropriate person. In addition, when cases are transferred to the field there should be a tracking method to know who has the case. Dewberry explained ACS's procedure is let you know when the case has been transferred. Dewberry will submit the suggestions from tax professionals to ACS.

**Dawn Leigh**, *Examination Group Manager (Field Examination)*, Leigh answered the questions on the survey regarding the training of new Revenue Agents and contacting a Revenue Agent manager. When you have a problem with a Revenue Agent, please promptly contact the manager and provide specific details as to what happen. Leigh explained Revenue Agents must have completed 30 semester hours in accounting or 24 semester hours in accounting and 6 semester hours in related subjects. Newly hired agents go through an intensive 18-month classroom and on-the-job training period where they are trained to examine increasingly complex returns. An on-the-job instructor is assigned to each trainee through each phase of training and the trainee's manager is also closely involved in providing guidance throughout all phases of training. Each trainee must satisfactorily complete a minimum one-year probationary period before becoming a permanent employee. Group managers continue to develop and monitor revenue agents throughout their career and provide performance feedback on an ongoing basis.

In addition, Leigh discussed the Revenue Agent visits planned to return preparers. The IRS sent out approximately 10,000 letters nationwide to the return preparer community. The preparers receiving the letters are among those with large volumes of specific tax returns where the IRS typically sees frequent errors. Beginning in late January, IRS Revenue Agents will visit thousands of the preparers who receive these letters to review common errors and to discuss their obligations and responsibilities to prepare accurate tax returns. In general, the IRS Revenue Agent will visit the tax return preparer's place of business or a mutually agreed upon location; the visit is expected to last approximately three hours. The purpose of this visit is to remind tax return preparers of their obligation to file accurate tax returns on behalf of their clients. This is not a compliance audit. IRS.gov has detailed information on frequently asked questions about the IRS letters and Revenue Agent visits at: <http://www.irs.gov/taxpros/article/0,,id=217947,00.html>

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## Issues & Status

**Issue #1:** Practitioner stated that he is experiencing 100% First Time Homebuyers (FTHB) Tax Credit audits. He suggested Form 8453 have a check box to e-file the required audit documentation for the First Time Homebuyers Tax Credit with the 2009 income tax return.

**Status:** The Form 8453 will not be used for First Time Homebuyers Tax Credit additional documentation. The Internal Revenue Service released additional information on the new form that eligible homebuyers need to claim the first-time homebuyer credit this tax season- [Form 5405](#), First-Time Homebuyer Credit and Repayment of the Credit, and the related [instructions](#), eligible homebuyers. Taxpayers claiming the homebuyer credit must file a paper tax return because of the added documentation requirements.

**Issue #2:** Practitioners stated IRS should consider capturing the state withholding information on informational returns for each state; for example, the W-2 State withholding. This information could be made available by the IRS to each State. The State of Georgia does not have a record of State withholding.

**Status:** This issue has been added to IMRS and Sandra Adams, Government Liaison, is working on the issue. Adams will report on the progress at next meeting.

**Issue #3:** Practitioners wanted to know the if IRS will have information on the amount of economic recovery payment received from Social Security Administration (SSA), Railroad Retirement Board (RRB), and Veterans Administration (VA) to assist in calculating the allowed making work pay tax credit.

**Status:** The [Economic Recovery Payment \(ERP\)](#) will be a reduction to any [Making Work Pay Tax Credit](#) for which the recipient qualifies. The Making Work Pay tax credit will be claimed on the recipient's 2009 tax return filed in 2010.

Taxpayers who can't recall if they received the economic recovery payment should contact their respective agency for confirmation before completing and filing their 2009 tax return in 2010. The IRS will not be able to provide this information. If a taxpayer needs to know whether they got a payment they should contact their respective agency personally. Social Security Administration: Toll Free number 800-772-1213. General ERP inquiries can be answered by the SSA Web site: [www.ssa.gov/recovery](http://www.ssa.gov/recovery). Veterans Administration: Toll free number is 800-827-1000. General ERP inquiries can be answered by going to the VA Web site: [www.va.gov/recovery](http://www.va.gov/recovery). Railroad Retirement Board: Go to the RRB Web site at [www.rrb.gov/recovery](http://www.rrb.gov/recovery) for more details.

**Issue #4:** Practitioner wanted to know if there were be any delays in processing the paper returns with the First Time Homebuyers Tax Credit.

**Status:** The IRS expects to start processing 2009 tax returns claiming the homebuyer credit in mid-February after it completes the updating and testing of systems to meet the law's new requirements. The updates allow the IRS to put in place critical systemic checks to deter fraud related to the homebuyer credit. Some of these early taxpayers claiming the homebuyer credit may see tax refunds take an additional two to three weeks. Normally, it takes about four to eight weeks to get a refund claimed on a complete and accurate paper return where all required documents are attached. For those homebuyers filing early, the IRS expects the first refunds based on the homebuyer credit will be issued toward the end of March. More details on claiming the credit can be found on the [First-Time Homebuyer Credit page](#) on IRS.gov.

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## Roundtable & Comments

**Sandra H. Addams**, *Government Liaison*, Addams is continuing to work on the issue dealing with IRS capturing the state withholding on W-2s.

**John J. Ranero**, *Appeals*, Ranero discussed the appeals program. In addition, he reviewed the procedures for requesting a face to face conference with appeals. Ranero handles income tax cases. Ranero stated if a face to face appeals conference for an income tax case is turned down to please contact him at 404-338-7312.

**Remonia Brown**, *Stakeholder Partnership Education & Communication (SPEC)*, Brown stated they are working on opening the Volunteer Income Tax Assistance (VITA) locations for the 2010 filing season. Also, SPEC will be involved in the EITC Awareness Day on January 29, 2010. Information on EITC Awareness Day is available at the EITC Central web site at: <http://www.eitc.irs.gov/central/main/>

**Melissa Chedotal**, *Treasury Inspector General for Tax Administration (TIGTA)*, Chedotal reviewed the TIGTA procedures. She explained TIGTA investigates allegations of violations that impact the integrity of Federal tax administration and IRS programs. TIGTA maintains comprehensive audit and investigative programs. Some examples of specific allegations that are investigated by TIGTA include conduct investigations involving criminal wrongdoing and administrative misconduct by IRS employees (bribery, embezzlement, unauthorized use or disclosure of tax information, conflict of interest and abuse of taxpayer rights); attempts by taxpayers to bribe IRS personnel; assaults and/or threats by taxpayers against IRS employees; schemes involving the use of computer technology or mail that impersonate the IRS or IRS personnel; misconduct by tax practitioners (falsification of qualifications, theft of IRS tax remittances and theft of IRS tax refunds). TIGTA information is available on their web site at <http://www.ustreas.gov/tigta/>

It is important to report fraud, waste and abuse. IRS employees may report allegations directly to TIGTA or through the employee's supervisor. The general public has several methods to report allegations. Allegations to TIGTA may be made anonymously.

Any one of the following methods may be used to report allegations directly to TIGTA:

E-mail: [Complaints@tigta.treas.gov](mailto:Complaints@tigta.treas.gov)

Telephone: 1-800-366-4484

Fax: (202) 927-7018

Online form @ [http://www.ustreas.gov/tigta/contact\\_report.shtml#theform](http://www.ustreas.gov/tigta/contact_report.shtml#theform)

Mail: Treasury Inspector General for Tax Administration; Hotline; P.O. Box 589; Ben Franklin Station; Washington, DC 20044-0589

**Kathy Primm**, *Atlanta Campus*, Primm stated her focus continues to be providing excellent customer service.

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## Next Scheduled Meeting

The next IRS/Georgia Tax Practitioner Quarterly Liaison Meeting will be on **Tuesday, April 20, 2010**.