

January 17, 2013

*IRS/Georgia Practitioner Liaison Meeting*

Atlanta, GA

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**Attendees:**

**American Association of Attorney- Certified Public Accountants (AAA-CPA):**

Patti M. Richards, AAA-CPA, 404-846-3351, [prichards@richardslawfirm.com](mailto:prichards@richardslawfirm.com)

**American Institute of Certified Public Accountants (AICPA):**

Robert Gard, AICPA, 770-913-0210, [bob@glcpas.net](mailto:bob@glcpas.net)

**Atlanta Bar Association:**

n/a

**Georgia Association of Accountants and Tax Professionals (GAATP):**

Cecil Norris, GAATP, 770-867-3601, [ncecil@aol.com](mailto:ncecil@aol.com)

Harold Stamey, GAATP, 770-476-1943, [harold@hstameycpa.com](mailto:harold@hstameycpa.com)

**Georgia Association of Enrolled Agents (GAEA):**

Bill Nemeth, GAEA, 770-616-1638, [wgnemeth@aol.com](mailto:wgnemeth@aol.com)

**Georgia Bar Tax Section:**

n/a

**Georgia Department of Revenue Liaison (GSCPA):**

n/a

**Georgia National Association of Tax Professionals (GA-NATP):**

Charles E. (Chuck) Stephens, GA-NATP, 706-675-0227, [chuck@stephenscpa.com](mailto:chuck@stephenscpa.com)

Jim Pennington, GA-NATP, 404-808-3456, [JP@jwpenningtonpc.com](mailto:JP@jwpenningtonpc.com)

**Georgia State University:**

n/a

**Georgia State University Law School Low Income Tax Clinic:**

n/a

**Georgia Society of Certified Public Accountants (GSCPA):**

William Harshman, GSCPA, [wharshman@hpccpa.com](mailto:wharshman@hpccpa.com)

**Internal Revenue Service Advisory Council (IRSAC):**

Cecily Welch, CPA, 770-740-0797, [cecilyw@sjgorowitz.com](mailto:cecilyw@sjgorowitz.com)

**Kennesaw State University:**

n/a

**Members at Large:**

Betsy Pass, GSCPA-Community Relations Manager, 404-504-2937, [betsy.pass@gscpa.org](mailto:betsy.pass@gscpa.org)

R Peter Fishman, GSCPA-Chairman, 404-252-3773, [fish1276@aol.com](mailto:fish1276@aol.com)

Shirl Bishop, GAEA, Recording Secretary, 770-482-9380, [sbishopea@aol.com](mailto:sbishopea@aol.com)

**National Society of Tax Professionals (NSTP):**

Laurie Conner Jarrett, NSTP, 770-479-4000, [connersatl@aol.com](mailto:connersatl@aol.com)

### State Bar of Georgia:

Jeffrey H. Kess, State Bar, 404-223-5900, [jkess@gomeldavis.com](mailto:jkess@gomeldavis.com)

### Taxation Committee (GSCPA):

Keith Early, GSCPA, 770-850-1899, [kearly@lwncpa.com](mailto:kearly@lwncpa.com)

### Internal Revenue Service:

Alicia Allen, IRS-SL, 404-338-9267, [alicia.d.allen@irs.gov](mailto:alicia.d.allen@irs.gov)

Karen L. Russell, IRS-SL, 478-334-1998, [karen.l.russell@irs.gov](mailto:karen.l.russell@irs.gov)

Licette Shumaker, IRS-SL, 404-217-6031, [licette.shumaker@irs.gov](mailto:licette.shumaker@irs.gov)

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## Meeting Summary

The Southeast Area Stakeholder Liaisons hosted Georgia's first *Virtual* Practitioner Liaison meeting using IRS' new technology, WebInterpoint. Committee members were able to join the session by using the link provided in the invitation (visual) and the conference call in number (audio). The use of this venue went smoothly and was a success in every sense of the word. Although participation was not as high as anticipated, we believe the numbers will increase in the future.

**Pete Fishman**, *Chairman*, called the meeting to order, asked for a motion and received approval for acceptance of the minutes from the Practitioner Liaison Meeting July 17, 2012; he then asked that everyone introduce themselves to the other attendees.

**Karen L. Russell**, *IRS-SB/SE Sr. Stakeholder Liaison (SL)*, Karen opened the session by thanking the committee members for their flexibility and willingness to try new avenues of communication. She stated that virtual meetings were the wave of the future and hoped that the participants would be supportive of the change to our outreach/business model. Karen informed the group that this was the first Virtual Practitioner Liaison Meeting held in the state of GA. She asked that everyone remain signed in during the entire session, time would be tracked, to insure they would receive proper CE credit from the GSCPA. She reviewed the agenda and stated that due to a scheduling conflict, Craig McLaughlin would not be on the call. She then turned the session over to Licette Shumaker to go over the mechanics of WebInterpoint and conference call instructions.

**Licette Shumaker**, *IRS-SB/SE Sr. Stakeholder Liaison (SL)*, Licette thanked the participants for their support in our new endeavor and walked them through the basics of how WebInterpoint works and how to mute and un-mute their phones, how to ask questions, etc. She then turned the meeting over to Karen L. Russell to begin the first of three presentations.

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## Presentations

**Karen L. Russell**, *IRS-SB/SE Sr. Stakeholder Liaison (SL)*, Karen's presentation covered recent Updates to the [Fresh Start](#) Program which included changes to Installment Agreement, Allowable Living Expenses and Offer in Compromise criteria, and also, information regarding Working with Collection. She advised [www.irs.gov](http://www.irs.gov) has a wealth of information on these topics and encouraged the participants to utilize the website as often and as much as possible.

In completing the minutes for the meeting it came to light that the IRS released new revisions (12/2012) of [Form 433-A](#), Collection Information Statement for Wage Earners and Self-Employed Individuals and [Form 433-B](#), Collection Information Statement for Businesses. **The former versions, January 2008, of these forms can be accepted from taxpayers and practitioners until June 1, 2013.** An updated [Publication 1854](#), How to prepare a Collection Information Statement (Form 433-A) and a new [Publication 5059](#), How to prepare a Collection Information Statement (Form 433-B), are also available now.

During the presentation, a question arose regarding the quick link to the Online Payment Agreement Application and where it could be found. Upon researching this, the link is located on [irs.gov](http://irs.gov) under "Tools", click "More" and scroll down to [Online Payment Agreement](#). System availability is as follows:

- Mon-Fri, 6am-12:30am, ET
- Sat, 6am-10pm, ET
- Sun, 6pm-midnight, ET

IRS.gov now has an [Offer in Compromise Prequalifier](#) tool available to confirm a taxpayer's eligibility and to prepare a preliminary proposal. This and more can be found on our [Offer in Compromise](#) landing page.

If you have any questions related to the presentation given, please contact Karen L. Russell at 478-334-1998 or email her at [karen.l.russell@irs.gov](mailto:karen.l.russell@irs.gov)

**See attached Fresh Start presentation and other valuable resources:**



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**Licette Shumaker**, IRS SB-SE Sr. Stakeholder Liaison (SL), Licette's presentation reviewed the [Fast Track Settlement](#) (FTS) program as it applies to [Alternative Dispute Resolution](#) (ADR) strategy.

**ADR:**

**Fast Track Settlement** (Small Business and Self-Employed Taxpayers)

Small Business/Self-Employed and Appeals have designed an alternative dispute resolution strategy for small business and self-employed taxpayers, called the SB/SE Appeals Fast Track Settlement. The FTS program was designed to resolve audit issues during the examination process within a goal of **60 days** from acceptance of the application in Appeals. The process uses the settlement authority and mediation skills of Appeals. We've successfully tested the program in Chicago; St. Paul, Minn.; Houston; central New Jersey; Philadelphia; San Diego; Laguna Niguel and Riverside, Calif.

SB/SE and Appeals will continue to offer FTS in these locations and has now expanded the program to include Atlanta, Detroit, New York City, Phoenix, Tampa and Seattle. FTS will be offered nationwide later in 2013. A taxpayer who is interested in participating in the SB/SE FTS, or who has questions about the program and its suitability for the taxpayer's case, may contact the Examination or Specialty Program group manager.

To apply for the SB/SE FTS program, the taxpayer and the group manager need to submit Form 14017, Application for Fast Track Settlement, and the taxpayer's brief, concise and soundly written response to the Service's position. Refer to the following for more information:

- [Announcement 2011-5](#)
- [Announcement 2008-110](#)
- [News Release IR-2007-200, Dec. 14, 2007, FTS Program Expands](#)
- [Announcement 2006-61](#)
- [Application for Fast Track Settlement](#) (PDF)
- [IRM 8.26.2](#)
- [The SB/SE Fast Track Settlement process](#) (Video)

## **Fast Track Mediation** (Small Businesses and Self-Employed Taxpayers)

Fast Track Mediation (FTM) gives Small Businesses, Self-Employed (SE/SE) taxpayers and the IRS the opportunity to mediate disputes through an IRS appeals officer, who acts as a neutral party. In this program, most tax disputes are resolved within 40 days compared to several months through the regular appeal process. IRS offers this new service designed to ***expedite case resolution on disputes*** that arise from examination or collection actions.

Please refer to the following for more information:

- [IRS Issues "Fast Track" Guidance to Help Taxpayers](#)
- [Rev. Proc. 2003-41](#)
- [IRM 8.26.3](#)

## **Early Referral**

Taxpayers whose returns are under the jurisdiction of Examination or Collection may request the transfer of a developed but unagreed issue to Appeals. Examination or Collection will continue to develop those issues not referred to Appeals. The early resolution of a key issue may encourage taxpayers and the Service to agree on other issues in the case. Early referral can also be requested with respect to issues regarding an involuntary change in method of accounting, employment tax, employee plans and exempt organizations. Regular Appeals procedures apply, including taxpayer conferences.

Please refer to the following for more information:

- [Revenue Procedure 99-28](#)
- [IRM 8.26.4](#)

## **Post Appeals Mediation**

Mediation is available for certain cases that are already in the Appeals process only after Appeals settlement discussions are unsuccessful and, generally, when all other issues are resolved but for the issues for which mediation is being requested. Mediation is a non-binding process that uses the services of a mediator, as a neutral third party, to help Appeals and the taxpayer reach their own negotiated settlement. To accomplish this goal, the mediator will act as a facilitator; assist in defining the issues; and promote settlement negotiations between Appeals and the taxpayer. The mediator will not have settlement authority in the mediation process and will not render a decision regarding any issue in dispute.

Please refer to the following for more information:

- [Revenue Procedure 2009-44](#)
- [Announcement 2008-111](#)
- [IRM 8.26.5](#)

## **Arbitration**

Arbitration is available for certain cases within Appeals jurisdiction that meet the operational requirements of the program. Generally, this program is available for cases in which a limited number of factual issues remain unresolved following settlement discussions in Appeals. Appeals and the taxpayer will be bound by the arbitrator's findings. The arbitration procedure uses the services of an arbitrator either from Appeals or from an outside organization.

Please refer to the following for more information:

- [IRS Formalizes Appeals Arbitration Process](#)
- [Revenue Procedure 2006-44](#)
- [Announcement 2008-111](#)
- [IRM 8.26.6](#)
- [IRM 35.5.5](#)

### **Simultaneous Appeals/Competent Authority**

The simultaneous Appeals/competent authority procedure encourages taxpayers to request competent authority assistance and the participation of Appeals while a case is under the Examination Division's jurisdiction. Revenue Procedure 2006-54 contains the competent jurisdiction. Revenue Procedure 2006-54 contains the competent authority procedures. Section 8 of Rev. Proc 2006-54 specifies the circumstances under which the simultaneous appeals/competent authority procedure may be requested and describes the role of Appeals.

Please refer to the following for more information:

- Simultaneous Appeals/Competent Authority Revenue Procedure 2002-52 ([IRB 2002-31 \(8/5/02\) page 242](#))

### **References**

- [Publication 4167](#) – ***Appeals - Introduction to Alternative Dispute Resolution***

If you have any questions related to the presentation given, please contact Liccette Shumaker at 404-217-6031 or email her at [liccette.shumaker@irs.gov](mailto:liccette.shumaker@irs.gov).

### **See attached Fast Track Settlement/Alternative Dispute Resolution presentation:**



Fast Track  
Settlement Program.p

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**Alicia Allen**, *IRS SB-SE Stakeholder Liaison (SL)*, Alicia presented IRS Identity Theft Efforts and 2013 Filing Season Improvements.

**The IRS is committed to working with taxpayers who are the victims of identity theft** and has taken numerous steps to combat identity theft and protect taxpayers. We are continually looking at ways to increase data security and protect taxpayers' identities with assistance from our Identity Protection Specialized Unit, phone number 1-800-908-4490, Monday – Friday, 7 a.m. - 7 p.m. local time (Alaska & Hawaii follow Pacific Time). Identity theft cases are among the most complex ones we handle.

We know identity theft is a frustrating process for victims. We take this issue very seriously and continue to expand on our robust screening process in order to stop fraudulent returns and protect innocent taxpayers.

Listed below are links to [resources](#) available on [irs.gov](#):

### [IRM 10.5.3](#)

Main [Identity Protection](#) webpage, [Taxpayer Guide](#) and [Law Enforcement Assistance Pilot Program on Identity Theft Activity Involving the IRS](#)

If you have information about the identity thief that impacted your personal information negatively, file an online complaint with the [Internet Crime Complaint Center](#). The IC3 gives victims of cyber crime a convenient and easy-to-use reporting mechanism that alerts authorities of suspected criminal or civil violations. IC3 sends every complaint to one or more law enforcement or regulatory agencies that have jurisdiction over the matter.

Learn how to identify a secure website; visit the [Federal Trade Commission's](#) website

Report suspicious emails and/or websites claiming to be the IRS to [phishing@irs.gov](mailto:phishing@irs.gov)

IRS impersonation schemes flourish during tax season and can take the form of email, websites, even tweets. Scammers may also use a phone or fax to reach their victims. If you receive a paper letter or notice via mail claiming to be the IRS but you suspect it is a scam, check the IRS phishing page at [IRS.gov/phishing](#) to determine if it is a legitimate IRS notice or letter. If it is a legitimate IRS notice or letter, reply if needed. If the caller or party that sent the paper letter is not legitimate, contact the Treasury Inspector General for Tax Administration at 1-800-366-4484. You may also fax the notice/letter you received plus any related or supporting information to TIGTA. **Note:** This is not a toll-free FAX number 1-202-927-7018.

**See attached Identity Theft Prevention Efforts presentation:**



Identity Theft  
Prevention Efforts.pc

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### **Roundtable & Comments:**

**Karen L. Russell, IRS-SB/SE**, Karen thanked everyone again for participating and requested candid opinions regarding the members' virtual experience and received positive feedback.

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### **Follow-up Items:**

**Alicia Allen, IRS-SB/SE**

**Issue 1: Taxpayers and/or tax practitioners with an authorized POA are not receiving an acknowledgment of the receipt of Form 14039 once the taxpayer has submitted it to the IRS.** IRS and IPSU in particular does not place a specific time frame or speculation on how long it takes to get a specific case assigned to be worked or to be resolved. When a Form 14039 is received, a specific transaction code is entered into IDRS that places the case in inventory to be assigned to be worked. Once placed in inventory, identity theft cases are worked as quickly as possible. Each identity theft case is independent and the time to resolve the issue depends on the specifics and complexity of each individual case. At the current time there are no plans to issue notices to taxpayers on specified intervals.

**Issue 2: Tax practitioners would like to have an indicator on Master File showing that a taxpayer's account has been flagged as an identity theft case. This indicator will print-out and/or show on any transcript the practitioner may pull and will alert them to the fact that the taxpayer's account has been flagged as an identity theft case. [Issue still pending.](#)**

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### **Next Scheduled Meeting**

The next meeting will be on **Thursday, July 18, 2013** at the Georgia Society of CPAs offices located in The Atlanta Financial Center (North Tower).