

January 24, 2012
IRS/Georgia Practitioner Liaison Meeting
Atlanta, GA

Attendees:

Association of Anti-Money Laundering Specialists (ACAMS) Atlanta Chapter:
n/a

American Association of Attorney- Certified Public Accountants (AAA-CPA):
Angie Napier, AAA-CPA, 404-614-8602, angie.napier@kpmg.com
Patti M. Richards, AAA-CPA, 404-846-3351, prichards@richardslawfirm.com
William Bembry, AAA-CPA, 404-971-2110, wbembry@kmpg.com

American Institute of Certified Public Accountants (AICPA):
Robert Gard, AICPA, 770-913-0210, bob@glcpas.net

Atlanta Bar Association:
Vivian Hoard, Atlanta Bar Association, 770-541-2223, vhoard@taylorenghish.com

Georgia Association of Accountants and Tax Professionals (GAATP):
Cecil Norris, GAATP, 770-867-3601, ncecil@aol.com
Harold Stamey, GAATP, 770-476-1943, harold@hstameycpa.com

Georgia Association of Enrolled Agents (GAEA):
Bill Nemeth, GAEA, 770-616-1638, wgnemeth@aol.com
Edwin H Bishop, Jr., GAEA, 404-841-3640, nedbishop@csbsatlanta.com

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
Jim Pennington, GA-NATP, 404-808-3456, JP@jwpenningtonpc.com

Georgia State University:
Tad D. Ransopher, GSU, 404-413-7229, acctdr@gsu.edu

Georgia State University Law School Low Income Tax Clinic:
n/a

Georgia Society of Certified Public Accountants (GSCPA):
Emmett King, GSCPA, 770-985-0583, ejkcpa@mindspring.com
Keith Early, GSCPA, 770-850-1899, kearly@lwn CPA.com

Kennesaw State University:
Robert Martin, 678-797-2007, rmartin@kennesaw.edu

Members at Large:
R Peter Fishman, GSCPA-Chairman, 404-252-3773, fish1276@aol.com
Shirl Bishop, GAEA, Recording Secretary, 770-482-9380, sbishopea@aol.com

National Society of Tax Professionals (NSTP):
Laurie Conner Jarrett, NSTP, 770-479-4000, connersatl@aol.com

State Bar of Georgia:

Jeffrey H. Kess, State Bar, 404-223-5900, jkess@gomeldavis.com

Jim Alley, Gomel, Davis & Watson, LLP, 404-223-5900, jalley@gomeldavis.com

Julian Fortuna, State Bar, 404-201-2188, jfortuna@saylorlaw.com

Lance G. Einstein, State Bar, 404-223-5900, leinstein@gomeldavis.com

Taxation Committee (GSCPA):

John Masters, GSCPA, 404-240-0048, johnmasters@mindspring.com

Keith Early, GSCPA, 770-850-1899, kearly@lwn CPA.com

Internal Revenue Service:

Alicia Allen, IRS-SL, 404-338-9267, alicia.d.allen@irs.gov

Ashley Crumblin, IRS-Examination, ashley.a.crumblin@irs.gov

Brad Moore, IRS-LB&I, 404-338-9261, bradley.a.moore@irs.gov

Craig McLaughlin, IRS-SL, 954-423-7748, craig.mclaughlin@irs.gov

Dale Dewberry, IRS-ACS, 678-530-5652, dale.k.dewberyy@irs.gov

Darrell Pharms, IRS-Appeals, 404-338-7337, darrell.pharms@irs.gov

David Delduco, IRS-Counsel, 404-338-7938, david.delduco@irscounsel.treas.gov

Donna Liechty, IRS-Atlanta Campus, 678-530-6042, donna.a.liechty@irs.gov

Ed Jones, IRS-Field Collection, 404-338-9643, edgar.jones@irs.gov

Eric Goodwin, IRS-Appeals, 404-338-7313, eric.h.goodwin@irs.gov

John R Diener, IRS-e-Services, 770-234-4363, john.r.diener@irs.gov

Karen L. Russell, IRS-SL, 478-334-1998, karen.l.russell@irs.gov

Kathy Primm, IRS-Atlanta Campus, 678-530-5434, kathy.l.primm@irs.gov

Kimberly Lovett, IRS-SPEC, 404-338-8485, kimberly.r.lovett@irs.gov

Licette Shumaker, IRS-SL, 404-338-9569, licette.shumaker@irs.gov

Melissa Chedotal, IRS-TIGTA, 404-338-7449, melissa.chedotal@tigta.treas.gov

Mikki Betker, IRS-SPEC, 404-338-8893, mikki.m.betker@irs.gov

Nancy Sanabria, IRS-W&I, 404-338-9302, nancy.c.sanabria@irs.gov

Nina Ellison, IRS-W&I, 678-627-4700, nina.a.ellison@irs.gov

Pat Kukla, IRS-Appeals, 404-338-7308, patricia.c.kukla@irs.gov

Rogerlyn Jackson, IRS-Appeals, 404-338-7311, rogerlyn.p.jackson@irs.gov

Sandra Adams, IRS-GL, 404-338-7905, sandra.h.adams@irs.gov

Stephanie Thrift, IRS-Examination, 404-338-9699, stephanie.thrift@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.

Karen L. Russell, *IRS-SB/SE Sr. Stakeholder Liaison (SL)*, Karen began the meeting by announcing the guest speakers for the day and advising the meeting had online participants courtesy of the GSCPA's use of Microsoft Live technology. Karen explained the purpose of the meeting is for the IRS to respond to the 2011 GSCPA Annual Survey (see attachment below). She asked that both the speakers and audience speak clearly into the microphone so the online participants can hear the questions that arise and the responses given.



2011 GSCPA- IRS
Survey-Results.pdf

Eric Goodwin, IRS-Appeals-Examination

▪ **Question 2 – Field Appeals – Examination:**

Eric stated there are 11 Appeals officers in Atlanta and that inventory levels are higher now than last year, however, cases are being worked on a first in, first out basis. Whenever possible, initial meetings are being requested within the first 30 to 60 days; he clarified that the first meeting is not a continuation of the audit; he advised to bring all documentation for the Officer to review. He stated the agents are given training, but keep in mind, experience levels differ. Eric emphasized the importance of communicating with the assigned Appeals Officer and has instructed his team to return phone calls in a prompt manner. As far as utilizing email to work cases, it is not an option at this time because the risk is too great. In closing, he stated if you have appeals questions or problems, please contact him at 404-338-7313 or e-mail him at eric.h.goodwin@irs.gov. For specific information regarding appealing Examination issues, refer to the [Examination](#) page on IRS.gov.

▪ **Question 4 – Campus Appeals - Examination:**

The Campus Appeals function deals with most correspondence audit issues. It is important that all information requested is provided because a decision cannot be made on the case if it isn't. If your case has been assigned to campus appeals and you have a valid POA on file, Eric stated you can call him and he will give you what information he can on the case. He also stated if you want your case reviewed by Field Appeals, you must submit a written request advising of such.

Darrell Pharms, IRS-Appeals Settlement Officer-Collections

▪ **Question 3 – Field Appeals – Collection:**

Darrell began by advising that Collection Appeals personnel have guidelines, standards and procedures they must follow, however, that is not to say they are unaware of the state of the economy and the resulting impact on taxpayers. Staffing levels are low so to keep the case moving toward resolution, it is beneficial to both parties to provide the information the officer requests; again, cases are worked on a first in, first out basis (as a note...you can still work with the original Revenue Officer even while the case is in Appeals). Officers strive to provide the best customer service possible, however, if you believe a key piece of information has been missed or overlooked, bring it to their attention. For addition details on the Collection Appeals process, please go to IRS.gov, [Collection Appeals Program](#) web page. For specific information appealing Collection issues, refer to the [Collection](#) page on IRS.gov.

For a CDP request, if all information is submitted, a decision may be able to be made more quickly. For further information, go to IRS.gov, [Collection Due Process](#) web page.

If you are encountering problems with your assigned Appeals Officer, do not hesitate to contact that person's manager. If you have any questions or concerns, you may contact Darrell Pharms at 404-338-7337, or email him at darrell.pharms@irs.gov.

▪ **Question 5 – Campus Appeals - Collection:**

Darrell reiterated that it is important to provide all information requested otherwise a decision cannot be made on a case.

[IRS.gov](#) has an excellent web page, [Appeals...Resolving Tax Disputes](#), which outlines the appeals process and provides information to assist you in preparing an appeal.

▪ **Questions 6, 7, 8 & 9 – e-Services:**

John discussed electronic services provided and those that are coming down the pike, such as the capability to use email to discuss/resolve audit issues; this is a product of the future.

Excellent information on how e-Services works can be found in the e-Services tutorials. Access to the tutorials is available once you login to [e-Services](#). You may also contact the e-help desk at 1-866-255-0654 for assistance. And as helpful as it may seem to you to eliminate the need to renew/reset passwords, for security purposes, policies are in place that forbid it. In our continued efforts to ease the tax professionals' burdens, the IRS has allowed the maximum interval of time between renewals, which is 180 days. It may be helpful to set a reminder for yourself on a paper calendar, Microsoft Outlook, etc. to avoid being locked out of the system.

Separate Forms 2848 are now required for married taxpayers for privacy reasons and to prevent unauthorized disclosure. He stated that the ability to accept Forms 2848 in real time and input a range of years are features that will be rolled out with the next upgrade of e-Services. He advised that if you encounter problems with your information being updated on the CAF, i.e. your address has changed, and you have tried unsuccessfully to have this done, he advised to call the CAF line, Ogden (801) 620-4254, Memphis (901) 546-4176, and insist on opening a ticket (this is something outside of e-Services).



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John advised that the entire POA process is under review and is being re-engineered; items that are being considered are cancelling a POA through DA, pre-population of certain fields, streamlining DA, etc. He advised to watch for news and additional information on [irs.gov](#). He also shared that new portals and websites are under development for our main page, [irs.gov](#), and to look for announcements over the next several months.

Information that is released about return preparers is outlined on our webpage, [Freedom of Information Act \(FOIA\) Awareness for PTIN Holders](#). The IRS is changing the "Permanent Mailing Address" box on the PTIN application to "Personal Mailing Address". This change clarifies that the information is personal and exempt from public disclosure under FOIA rules. The IRS is also removing the prohibition on entering a post office box in the "Business Mailing Address" box on the PTIN application. PTIN holders may now enter a P.O. Box as their business mailing address. If you used your Personal Mailing Address as your Business Mailing Address or used a street address when you would have preferred to provide a P.O. Box as your Business Mailing Address, you may want to update your contact information. This information is not exempt from disclosure under FOIA rules and it will be released even if it is the same as your Personal Mailing Address. To maintain the privacy of your personal information, PTIN holders can update their contact information; instructions on how to do so can be found on the webpage listed above. If you receive unwanted solicitations due to this required disclosure, the [Federal Trade Commission, Bureau of Consumer Protection](#) provides guidance on whether an email or other contact violates the CAN-SPAM Act of 2003 and how to report violations.

Electronic filing cut off dates can be found in [Publication 1345](#) under "Returns Filed using IRS e-File".

In closing, John stated that improvements were made to the [Transcript Delivery System](#) and went live January 9th, 2012; he encouraged everyone to revisit TDS, he also advised that if you encounter issues with e-Services, the tutorials were the best way to get answers, and finally, that if anyone has a difficult e-Services issue or problem or other e-Services questions, you may contact him by telephone at 404-234-4363 or email at john.r.diener@irs.gov.

Nancy Sanabria, *Supervisory Individual Tax Advisory Specialist*

▪ **Questions 10, 11 & 12 – Taxpayer Assistance Centers:**

Nancy shared that filing season opens January 25, 2012. She also reviewed current changes to services provided at the taxpayer assistance centers:

- No appointments will be made to electronically file a customer's current year return, it is now first come, first serve
- Prior year returns and amended returns will be prepared after filing season
- Bulk returns will no longer be accepted in the TAC
- Hardship cases can be assigned to a TAC employee on the day the TAC is visited
- Transcripts are available online and there is no need to visit the TAC for this service

The 3709 line, 404-338-7962, is available to schedule an appointment with the local office. When you call, you will reach a recorded business message with information about office hours, locations and [services provided](#) in that office. You may leave a message to request an appointment for help resolving a tax issue or to reschedule an existing appointment. You will receive a return call within two business days. If face-to-face assistance is not a priority for you, you may also get help with IRS letters or resolve tax account issues by phone, toll free at 1-800-829-1040 (individuals) or 1-800-829-4933 (businesses).

Nancy will monitor that customers calling to make an appointment receive a return call within 2 days.

If you have additional questions or concerns regarding TAC operations, please contact Karen L. Russell at 478-334-1998 or email her at karen.l.russell@irs.gov and she will forward your information to Nancy Sanabria for a response.

Licette Shumaker, *Senior Stakeholder Liaison*

▪ **Questions 13 & 14 – Practitioner Priority Service:**

Licette shared that the wait times on the Practitioner Priority Service line vary based on the time of day and/or the day of the week. PPS staffing is closely monitored and adjusted as needed to alleviate excessive wait times. PPS opens at 8:00 am EST and wait time is generally between 2-7 minutes during the morning hours. Mondays and Fridays call volumes are higher than other days of the week.

She also stated that PPS strives to provide optimum service to all customers and recognizes the important role practitioners play in the resolution of customer issues and in the promotion of voluntary compliance. PPS was established so practitioners could reach our resources more quickly and, under normal circumstances, we deliver that service. Unfortunately, the condition of our economy and the subsequent legislation passed to alleviate the financial burden on taxpayers has created an unplanned demand on both our telephone and correspondence operations. To address this increased demand in both areas, we have periodically realigned our PPS staff to better balance service to all our customers.

She addressed that specific quality issues are discussed during monthly conference calls held by PPS with the various PPS sites to *identify and address training needs*.

For a listing of services provided on the PPS line, please see [IRM 21.3.10.1.3](#) on irs.gov.

In closing, she apologized for the recent increase in wait times and stated PPS is working to ensure that it is improved.

If you have questions or concerns, please contact Licette Shumaker at 404-338-9569 or email her at licette.shumaker@irs.gov.

Stephanie Thrift, Program Manager – Field Examination

▪ **Questions 15 & 16 – Field/Office Examination:**

Stephanie stated if you have issues/problems with an agent/officer, contact that employee's manager. If you encounter problems with a group manager, such as wanting to discuss an agent's behavior or case issues, and the manager is unwilling to do so, contact Stephanie or Aaron immediately. When she and Aaron do not hear from you and they receive no feedback, it is implied that managers and agents/officers are performing their duties.

All agents/officers go through rigorous training. However, experience can only be gained as time passes. Make your concerns known; if you believe the agent/officer is incorrect and the agent disagrees, contact the manager and set up a meeting.

Stephanie advised that she and Aaron are there to insure their employees are doing their jobs efficiently, professionally and accurately.

The following provide useful information on IRS audits:

[IRS Audits](#)

[Your Guide to an IRS Audit \(video\)](#)

If you have any questions or concerns regarding Field Examination, you may contact Stephanie Thrift at 404-338-9699 or at stephanie.thrift@irs.gov, for Office Examination, you may contact Aaron Rushing at 404-338-8407 or at aaron.rushing@irs.gov.

Ed Jones, Supervisory Revenue Officer – Field Collection

▪ **Questions 17, 18, 19 & 20 – Field Collection:**

Ed began by stating the most convenient way to get a Power of Attorney recorded is to submit it through Disclosure Authorization. Once you have done this, provide a copy to the Revenue Officer; if you cannot reach the RO; leave a voice message stating the date and time the Form 2848 was faxed. Letters to taxpayers/POAs should include the officer's work and fax numbers, and when contact is made, the officer should provide the manager's name and number as well. If this information is not provided, request it from the RO. If the RO refuses, contact Ed and he will try to assist you.

Ed advised that with the onset of the new efile mandate for preparers, should a Revenue Officer request current and future year returns, discuss the mandate with the RO and let them know you would prefer to file electronically. If the RO insists on the returns being submitted to them, Form 8948 is not required. Notice 2011-26, Section C.1. (top of page 7) and the instructions to Form 8948 both indicate an exemption for returns the IRS has instructed taxpayers not to file electronically.



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f8948.pdf

For additional information on the collection process, please view [Understanding Collection Efforts \(video\)](#) at your convenience.

If you have any Field Collection questions or concerns, you may contact Ed Jones at 404-338-9643 or email him at edgar.jones@irs.gov.

Dale Dewberry, *Management Support Staff, ACS Atlanta Operations*

▪ **Question 21 – ACS:**

Dale stated that training was completed for 267 employees. Employees know they are to give their name and badge number, and must do so even if asked twice. If you need assistance locating an ACS employee at another campus, call Dale and he will help you.

If you have a POA on file, the ACS employee should contact you directly, if this is not happening, call the employee's manager or Dale. However, if the taxpayer has called, the employee will advise the taxpayer that a POA is on file, the tp can opt to by-pass the POA.

E-Fax was rolled out to ACS Atlanta Operations. You can fax information to the ACS employee while you are on the phone.

If you are advised that a lien will be filed and you disagree with the determination, talk to the employee's manager, if he or she agrees with the employee, you have the option of appealing the decision on the spot.

If you have been notified that your client will be levied and you appeal it, and Appeals agrees with the IRS, the levy is sent immediately because notification was given prior to the case going to Appeals.

ACS operations is aware of wait times and do their best to assist customers expeditiously while providing excellent service.

Regarding manager callbacks, if he or she is available, they should take the call directly. If they are unavailable, you should receive a return call within 24 hours. If this is **NOT** the case, please notify Dale. If you are waiting to hear from a manager and 24 hours has passed, you call ACS again and comments state the manager tried to call and couldn't reach you or the line was busy, etc., get information from the ACS employee on what manager called, contact Dale and share this with him.

Dale advised that he would share with the training coordinator that when a manager returns a call but is unable to reach the POA, that he/she must leave their desk number so that the POA can call back.

If you have questions or concerns regarding ACS issues, you may contact Dale Dewberry at 678-530-5652 or email him at dale.k.dewberry@irs.gov.

Donna Liechty, *Program Manager, Atlanta Campus*

▪ **Questions 22 & 23 – IRS Centers:**

Karen Russell advised that questions 22 and 23 would be answered in a broad sense regarding general tax notices and tax return processes.

Donna stated the Office of Taxpayer Correspondence has [redesigned notices](#) to taxpayers in an effort to provide more clear, effective and efficient communication. The new format includes a plain language explanation of the nature of the correspondence, clearly states what action the taxpayer must take and presents a clear, clean design.

Donna advised that IRS has established [Identity Theft](#) and [Helpful Resources](#) pages on irs.gov. for individuals who believe they are or may become victims of identity theft. Information is available on what steps need to be taken by individuals that are victims of identity theft on our [Taxpayer Guide to Identity Theft](#) webpage. The Identity Protection Specialized Unit was also formed for individuals to call, 1-800-908-4490, if they have become victims outside the tax system; steps will be taken to secure their accounts.

The current process for working Identity Theft cases is being revamped. However, some things remain the same; once it has been determined/validated that a taxpayer has been the victim of identity theft, a single use Identity Protection Personal Identification Number, or IP PIN, is issued to the taxpayer. There are more than 140K cases in process throughout the nation; if the taxpayer/victim is working with an IRS employee, he/she should receive an IP PIN by the end of February. A new IP PIN is issued each subsequent year for use in filing the current year's tax return for as long as the identity theft indicator remains on the taxpayer's account.

If the taxpayer was issued an IP PIN, electronically filed their return prior to receiving it and the return rejected, the taxpayer may resubmit their return electronically and include the IP PIN. If the taxpayer inputs their IP PIN incorrectly, the return will be conditionally accepted pending standard IRS acceptance criteria. The return will then be sent for a manual review to validate that the taxpayer filing the return is the correct taxpayer.

Tax professionals may send inquiries to IPPIN.Questions@irs.gov. This is for general inquiries only.

Feedback and comments can be sent to IPPIN.Feedback@irs.gov. Please do not send questions regarding the program; you will not receive a response.

If you have additional questions, comment or concerns, please contact Donna Liechty at 678-530-6042 or send her an email at donna.a.liechty@irs.gov.

Licette Shumaker, Senior Stakeholder Liaison

▪ **Questions 24, 25 & 26 – PTIN Renewal and Release of Information:**

All Preparer Tax Identification Numbers (PTINs) expired on December 31, 2011, but the system continues to accept renewals. The PTIN system is ever evolving. Problems that are encountered are addressed and resolved as quickly as possible.

The [Freedom of Information Act](#) (FOIA) requires the IRS to release its agency records unless the information is protected from public disclosure. As a result, vendors and other persons may obtain a list of individuals with preparer tax identification numbers (PTINs). PTIN holders are not allowed to opt out of the disclosure of their information.

Information that is released about return preparers is outlined on our webpage, [Freedom of Information Act \(FOIA\) Awareness for PTIN Holders](#). The IRS is changing the "Permanent Mailing Address" box on the PTIN application to "Personal Mailing Address". This change clarifies that the information is personal and exempt from public disclosure under FOIA rules. The IRS is also removing the prohibition on entering a post office box in the "Business Mailing Address" box on the PTIN application. PTIN holders may now enter a P.O. Box as their business mailing address. If you used your Personal Mailing Address as your Business Mailing Address or used a street address when you would have preferred to provide a P.O. Box as your Business Mailing Address, you may want to update your contact information. This information is not exempt from disclosure under FOIA rules and it will be released even if it is the same as your Personal Mailing Address. To maintain the privacy of your personal information, PTIN holders can update their contact information; instructions on how to do so can be found on the webpage listed above. If you receive unwanted solicitations due to this required disclosure, the [Federal Trade Commission, Bureau of Consumer Protection](#) provides guidance on whether an email or other contact violates the CAN-SPAM Act of 2003 and how to report violations.

Roundtable & Comments:

Karen L. Russell, IRS-SB/SE, Karen shared that provisional PTINs will be issued through April 18, 2012. Once the IRS stops issuing provisional PTINs, tax return preparers who are required to complete the competency test or suitability requirements must complete these requirements successfully prior to obtaining a PTIN.

She also advised that for those practitioners who had a problem with applying for their PTIN online last year and finally sent in a Form W-12, they must wait for Letter 4762 which will have their online activation code that is used to create an online account thereby allowing online renewal of their PTIN for 2012.

Karen advertised Wage and Investment's Webinar, Getting Ready for Filing Season 2012, January 25, 2012 from 2 pm – 3 pm, various SB/SE Small Business Webinar Series on Tax Provisions of the Affordable Care Act, February 7, 2012 from 10 am – 11 am (pacific time), Identity Theft and Phishing March 6, 2012, Recordkeeping for Small Business & the Self Employed April 11, 2012, and Worker Classification Employee or Independent Contractor May 10, 2012.

Next Scheduled Meeting

The next meeting will be on **Tuesday, April 24, 2012**.