

January 25, 2011

IRS/Georgia Practitioner Liaison Meeting

Atlanta, GA

Attendees:

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Jacqueline Rosser, IRS-ACS, 678-530-6553, Jacqueline.m.rosser@irs.gov
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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.

Karen L. Russell, *IRS-SB/SE Sr. Stakeholder Liaison (SL)*, Karen explained that for the first time, the IRS Practitioner Liaison Meeting (PLM) is available to online attendees using Microsoft Live technology provided by the GSCPA. Karen explained the purpose of this meeting is for the IRS to respond to the 2010 GSCPA Annual Survey (see attachment below) and she introduced the IRS speakers.



2010 GSCPA Annual
Survey

Karen also requested all attendees complete the SL Event Survey to help in improving the Practitioner Liaison Meetings and to provide suggestions for future speakers.

In addition, she shared information on free webinars and phone forums offered by IRS. For more information on current free programs, go to IRS.gov. [IRS Live](#) and [Phone Forums](#). If you are not able to attend the initial broadcast, the programs will be archived on our [IRS Video Portal](#), www.irsvideos.gov. The following are some programs available:

- January 26, 2011 - [Getting Ready for Filing Season 2011 - Individuals and Businesses](#)
- March 30, 2011 - [Requirements for Federal Tax Return Preparers](#)

Liccette Shumaker, *IRS-SB/SE Sr. Stakeholder Liaison (SL)*, Liccette addressed the following questions from the 2010 GSCPA Annual Survey:

- **Questions 1 & 2 – Tax Notices/Return Processing:**

Liccette explained that IRS is working on redesigning taxpayer notices and letters from feedback received from key stakeholders, including practitioners. The goal is to increase the clarity, accuracy, and effectiveness of the IRS letters and notices. For more information, go to IRS.gov and Search: [Redesigned Taxpayer Notices and Letters](#).

In addition, IRS has created web page, [Understanding Your IRS Notice or Letter](#), on IRS.gov to assist taxpayers to understand correspondence received and how to get assistance by notice or letter number. For example, there is a frequently asked questions and answers web page regarding [Notice CP2000](#).

- **Question 3 – Substitute for Returns (SFR):**

After a SFR is created by IRS, the Audit Reconsideration request process is outlined in the Internal Revenue Manual (IRM) Part 4 Examining Process, Chapter 13, Audit Reconsideration, Section 7-1 ([IRM 4.13.7-1](#)). For Automated Substitute for Return (ASFR) assistance and guidance, please call the ASFR Call Site telephone number 866-681-4271.

- **Question 4 – Practitioner Priority Service (PPS) and Taxpayer Advocacy Services (TAS)**

PPS provided this response to the issue of the increase in the wait time when calling PPS:

We strive to provide optimum service to all our customers and recognize the important role practitioners play in the resolution of customer issues and in the promotion of voluntary compliance. We apologize for the recent increase in wait time for PPS, and will work to ensure that it is improved.

The PPS is the practitioners' first point of contact for assistance regarding their clients' account related issues. The PPS telephone number is 866-860-4259. For more information, go to IRS.gov and Search: [Practitioner Priority](#).

The Taxpayer Advocate Service (TAS) will address the 2010 GSCPA Annual Survey at our next meeting. TAS is grateful for the positive responses on the survey and will continue to be your voice at the IRS. For further information on TAS visit www.taxpayeradvocate.irs.gov.

- **Question 7 – Online Installment Agreements**

Taxpayers wishing to pay off a tax debt through an installment agreement, and owe \$25,000 or less in combined tax, penalties, and interest can use the [Online Payment Agreement \(OPA\)](#). To determine the information needed to establish a pre-assessed installment agreement online, refer to [What Information Do I Need to Use OPA?](#)

- **Question 10 – E-Services**

[E-Service](#) has an [on-line tutorial](#) to assist users in registering for the services and learning how to use their applications. If you have problems with E-services, please call the e-help Desk at 1-866-255-0654 for assistance. At your request, we plan to schedule a speaker on E-Services for one of our PLM quarterly meeting this year.

- **Question 11 – Online Employer Identification Number**

IRS now has the ability to [Apply for an EIN Online](#). The application includes embedded help topics and hyperlinked keywords and definitions so separate instructions aren't needed. After all validations are done you will get your EIN immediately upon completion. Generally, businesses need a **new** EIN when their ownership or structure has changed. Refer to "[Do You Need a New EIN?](#)" to determine if this applies to your business. If you have a problem with the EIN internet application, please call 800-829-4933 and select EIN from the list of options. Please see answers to [Online EIN: Frequently Asked Questions](#) at IRS.gov.

- **Question 12 - General**

Several of the questions on the survey required more detail to provide an accurate response. If you have an issue, please let us know immediately. Your issues might be solved through our Issue Management Resolution System (IMRS). IMRS captures systemic problems with IRS policies, practices and procedures. Once an issue is submitted, we will keep track of it through the Issue and Status section of the meeting. Please contact Karen L. Russell, Karen.l.russell@irs.gov or Licette Shumaker, licette.shumaker@irs.gov with your potential issues or concerns.

Licette also shared the following information:

- Practitioner should refer to the web page on IRS.gov, [What Practitioners Need to Know About Modernized e-File \(MeF\)](#), for the status of the 1040 MeF program. IRS is working on having amended returns transmitted through MeF. In addition, MeF will allow for attachments in PDF. Practitioners can also send an email to 1040mef@irs.gov for additional information and help with 1040 MeF.
- We have received many questions regarding the Tax Return Preparer program and the PTIN process. Please go to the web page on IRS.gov, [New Requirements for Tax Return Preparers: Frequently Asked Questions](#), to get the answers to PTIN questions. Also, the PTIN Info Line at 877-613-PTIN (7846) is available Monday-Friday, 9:00 a.m.-6:00 p.m. EST to answer your questions.
- In addition, IRS has created a web page to answer questions regarding the e-file mandate. The web page, [Frequently Asked Questions: E-file Requirements for Specified Tax Return Preparers](#), is updated on a regular basis. If you have a question and can not find the answer, please e-mail it to Licette at: licette.shumaker@irs.gov.

Desmond A. Emilien, IRS-SB/SE Revenue Officer Group Manager, Desmond represented field collection and addressed Question 5.

▪ **Question 5 – Collection-Revenue Officer**

He explained that to provide a correct answer to some of the issues indicated under Question 5 more information would be needed. Desmond emphasized that if there is a problem with a Revenue Officer to please contact the group manager immediately. If there is a problem with a group manager, contact the Territory Manager. Below is the Gulf State Field Collection directory:



Gulf States Field
Collection Directory

In addition, he explained the situation as to when a levy or lien is issued is evaluated on a case by case basis. [Internal Revenue Manual \(IRM\) Part 5, Collecting Process](#), has excellent information on field collecting procedures, lien procedures and levy procedures. If you have any questions, please call Desmond at 404-338-9455 or email at desmond.a.emilien@irs.gov.

Dale K. Dewberry and Jacqueline Rosser, IRS-Automated Collection System (ACS), Dale and Jacqueline addressed ACS issues on Question 6 of the survey:

▪ **Question 6 – ACS**

Dale and Jacqueline covered the issues with ACS. Dale stated taxpayers should expect the best service from ACS. If you do not, please ask to speak to a manager. If you have a problem with a Case Resolution specialist, please ask to speak with the manager. If a manager is not available, you will receive a call back within 24 hours. When you speak with the manager, provide the date and time of the call so the manager can review the call. Dale explained ACS's procedure is let you know when the case has been transferred. Dale will submit the suggestions from tax professionals to ACS. If you have any problems, please contact Dale by telephone at 678-530-5652 or by email at dale.k.dewberry@irs.gov.

Ashley A. Crumblin, *IRS-SB/SE Revenue Agent Group Manager*, Ashley discussed survey Question 8 as follows:

▪ **Question 8 - Examination**

Ashley stated when you have a problem with a Revenue Agent (RA), please promptly contact the manager and provide specific details as to what happen. The current examination goal is to pursue the issues that will substantially correct the return. We want to work the material issues and target the areas of noncompliance. RAs have to make timely actions. The 1st appointment should be within 45 days of initial contact. In addition, there should be no more than 45 days between contacts. RAs establish a mutual commitment date (MCD) for the completion of the examination. The MCD is an estimated completion date for the examination after the review of the condition of the records and the examination issues. For details on the Examination go to IRS.gov, [What Occurs During an Examination](#) web page. If you have any examination questions, please contact Ashley by telephone at 404-338-9620 or by e-mail at ashley.a.crumblin@irs.gov.

Eric Goodwin, *IRS-Appeals-Examination* and **Darrell Pharms and Rogerlyn P. Jackson**, *IRS-Appeals-Collections*

▪ **Question 9 – Appeals**

Eric stated the Appeals office in Georgia is fully staffed and cases are being closed timely. Eric discussed the appeals process for examination. He stated if you have a problem with an appeals officer to please contact the manger. Eric stated you may call him at 404-338-7313 or e-mail him at eric.h.goodwin@irs.gov with specific questions or problems. For specific information appealing Examination issues, refer to the [Examination](#) page on IRS.gov.

Darrell discussed the appeals collection process. He provided an overview of the Collection Appeals Program (CAP). For details, go to IRS.gov, [Collection Appeals Program](#) web page. For specific information appealing Collection issues, refer to the [Collection](#) page on IRS.gov. Rogerlyn discussed the Collection Due Process hearings and outlined the procedures. For further information, go to IRS.gov, [Collection Due Process](#) web page. Darrell stated to contact him with questions or problems by telephone at 404-338-7337 or by email at Darrell.pharms@irs.gov

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.

Issues & Status

Issue #1:

Why is IRS allowing “Medicare Part B premiums” to be used to figure the Self-Employed Health Deduction in 2010?

Response:

The change in IRS policy with regard to Medicare B premiums was a result of [Notice 2008-1](#), 2008-2 I.R.B. 251 - <http://www.irs.gov/pub/irs-drop/n-08-01.pdf>. The new procedure will be reflected in Publication 535 (2010) Business Expenses. The 2010 Publication 535 is still not available. However, please see the instructions for [2010 Form 1040](#), Line 29 on page 29.

Roundtable & Comments

Craig McLaughlin, *IRS-SB/SE Southeast Area (FL/GA) Stakeholder Liaison Group Manager*, Craig thanked the GSCPA for their continued partnership in hosting the quarterly IRS Practitioner Liaison Meetings. In addition, Craig informed everyone that Jeffrey Kess is being recognized by the SB/SE Commissioner, Chris Wagner, for his excellent partnership activities with the IRS. In addition, Craig shared the use of the archived presentations on the IRS Video Portal during a seminar by one of the attendees. Craig stated the IRS Video Portal (www.irsvideos.gov) is an excellent tool and has many uses; for example, at meetings, seminars, in-house training, etc.

Nancy Sanabria, *IRS-Taxpayer Assistance Center (TAC)*, Nancy stated the IRS will extend hours of service at selected locations from January 31, 2011 through April 9, 2011. Here is the information for those [participating offices](#). IRS offices in select locations will be open on Saturday February 26 and March 26 to provide everyday services such as return preparation, account inquiries, and payment agreements. These IRS offices will open from 9 a.m. to 2 p.m. local time. Here is the information for those [participating offices](#).

Remonia Brown, *IRS, SPEC*, Remonia stated the Volunteer Income Tax Assistance (VITA) centers are available for free tax preparation to low- to moderate-income (generally, \$49,000 and below). To locate the nearest VITA site to you call 800-906-9887 or check the [VITA site list](#) on IRS.gov.

Sandra H. Adams, *IRS – Government Liaison*, Sandra shared the new initiative for Automated Freedom of Information Act (AFOIA) is rolling out to the Southeast area. AFOIA employees are transitioning to the new system. AFOIA will provide an electronic inventory management and imaging system. For more information, call Sandra at 404-338-7905 or e-mail her at sandra.h.adams@irs.gov

Next Scheduled Meeting

The next meeting will be on **Tuesday, April 19, 2011**.