

October 20, 2009

*IRS/Georgia Practitioner Liaison Meeting*

Atlanta, GA

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**Attendees:**

R Peter Fishman, GSCPA-Chairman, 404-252-3773, [fish1276@aol.com](mailto:fish1276@aol.com)  
Shirl Bishop EA, Recording Secretary, 770-482-9380, [sbishopea@aol.com](mailto:sbishopea@aol.com)  
Chet Burgess, GAEA, 404-915-6268, [brookwoodtax@mindspring.com](mailto:brookwoodtax@mindspring.com)  
Catherine Cleaveland, Mercer University, 404-518-2140, [catcleaveland@hotmail.com](mailto:catcleaveland@hotmail.com)  
Patti M. Richards, AAA-CPA/ Atlanta Bar – Tax Section, 404-846-3351, [prichards@richardslawfirm.com](mailto:prichards@richardslawfirm.com)  
Tad Ransopher, Georgia State University, 404-413-7229, [acctdr@gsu.edu](mailto:acctdr@gsu.edu)  
Bill Nemeth, GAEA, 770-616-1638, [wgnemeth@aol.com](mailto:wgnemeth@aol.com)  
Greg Dangar, GA-NATP, 770-591-8505, [greg@dangarassociates.com](mailto:greg@dangarassociates.com)  
James W. Pennington, GA-NATP, 404-808-3456, [ProfP@jwpenningtonpc.com](mailto:ProfP@jwpenningtonpc.com)  
Robert Martin, Kennesaw State University, 678-797-2007, [rmartin@kennesaw.edu](mailto:rmartin@kennesaw.edu)  
Larry W. Nichols, GSCPA, 770-850-1899, [lnichols@lwncpa.com](mailto:lnichols@lwncpa.com)  
Richard Litwin, Atlanta Bar Association, 678-990-0600, [rlitwin@litwinlaw.net](mailto:rlitwin@litwinlaw.net)  
Harold Stamey, GAATP, 770-476-1943, [Harold@hstameycpa.com](mailto:Harold@hstameycpa.com)  
Jeffrey H Kess, State Bar, 404-223-5900, [jkess@gomeldavis.com](mailto:jkess@gomeldavis.com)  
Joel L Pascaner, GSCPA, 404-262-2181, [jpascaner@bermanllc.com](mailto:jpascaner@bermanllc.com)  
Willard Timm, GSU LITC, 404-413-9232, [lawwnt@langate.gsu.edu](mailto:lawwnt@langate.gsu.edu)  
Brad Dickson, GSCPA, 770-730-5000, [bdickson@t-u.com](mailto:bdickson@t-u.com)  
William P. Blakeslee, NSTP, 404-634-1034, [wpblakeslee@aol.com](mailto:wpblakeslee@aol.com)  
Craig McLaughlin, IRS - SL, 954-423-7748, [craig.mclaughlin@irs.gov](mailto:craig.mclaughlin@irs.gov)  
Licette Shumaker, IRS - SL, 404-338-9569, [licette.shumaker@irs.gov](mailto:licette.shumaker@irs.gov)  
Karen L. Russell, IRS - SL, 615-308-6841, [karen.l.russell@irs.gov](mailto:karen.l.russell@irs.gov)  
Sandra H. Adams, IRS - GL, 404-338-7905, [sandra.h.adams@irs.gov](mailto:sandra.h.adams@irs.gov)  
Remonia Brown, IRS- SPEC, 404-338-8389, [remonia.brown@irs.gov](mailto:remonia.brown@irs.gov)  
Mikki Betker, IRS – SPEC, 404-338-8893, [mikki.m.betker@irs.gov](mailto:mikki.m.betker@irs.gov)  
Yvonne Alexander, IRS-TAC, 404-658-07287, [yvonne.alexander@irs.gov](mailto:yvonne.alexander@irs.gov)  
Marlene Sosa, IRS –TAC, 404-338-7957, [marlene.sosa@irs.gov](mailto:marlene.sosa@irs.gov)  
Rebecca Franklin, IRS-Collection, 404-338-7756, [rebecca.j.franklin@irs.gov](mailto:rebecca.j.franklin@irs.gov)  
Edward Shellhammer, IRS-Collection, 912-651-1150, [edward.shellhammer@irs.gov](mailto:edward.shellhammer@irs.gov)  
Dawn Leigh, IRS-Examination, 706-650-3293, [dawn.w.leigh@irs.gov](mailto:dawn.w.leigh@irs.gov)  
Yetta Ivory, IRS-TAS, 404-338-7652, [yetta.ivory@irs.gov](mailto:yetta.ivory@irs.gov)  
Kathy Primm, IRS-Atlanta Campus, 678-530-5434, [kathy.l.primm@irs.gov](mailto:kathy.l.primm@irs.gov)  
Debbie Daigle, IRS-Appeals, 404-338-7306, [debra.a.daigle@irs.gov](mailto:debra.a.daigle@irs.gov)  
Monica J. Osborn, IRS-Counsel, 404-338-7980, [monica.m.osborn@irscounsel.treas.gov](mailto:monica.m.osborn@irscounsel.treas.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. The minutes from the previous meeting were approved.

**Dawn Leigh**, *Examination Group Manager (SBSE)*, Dawn presented an overview of National Research Program (NRP). The IRS meets its need for current compliance information through the National Research Program (NRP). NRP will improve the IRS' ability to detect noncompliance and reduce the burden of unnecessary IRS contacts on compliant taxpayers. NRP examinations will be ongoing and will continue sampling returns of the individual income taxpayer on an annual basis. The IRS reporting compliance measures and tax gap estimates depend on proper accounting of both accurately-reported returns and returns with adjustments. Group Managers are responsible

for NRP cases within their groups, including timely assignment of NRP cases, and counseling examiners on the scope and requirements of these examinations. In general, every classified item must be examined. The NRP audits are subject to expanding the examination to include other items, prior and subsequent year tax returns, and related entity returns.

IRS.gov has a comprehensive explanation of the NRP process in the Internal Revenue Manual (IRM) Part 4 – Examining Process, Chapter 22- National Research Program (NRP). IRM 4-22 is online at <http://www.irs.gov/irm/part4/index.html>.

**Edward Shellhammer**, *Revenue Officer, Advisory (SBSE)*, Edward presented the Foreclosure and Collections topic for Rebecca Franklin, *Group Manager, Advisory (SBSE)*. Edward explained how IRS collects funds through the Foreclosure program. He discussed the judicial and nonjudicial foreclosures. The IRS routinely reviews notices of foreclosed property to determine if the United States Government can leverage the taxpayers equity relative to the liability reflected on the Notice of Federal Tax Lien (NFTL).

In nonjudicial foreclosures, the right to redeem remains even when consent to the sale is given. The United States shall have not less than 120 days from the date of sale within which to redeem. This redemption process may require assistance from a Property Appraisal and Liquidation Specialist (PALS). Before recommending redemption of real property, there will usually be a guaranteed purchaser on the property.

In judicial sales, employees of the IRS are authorized to sell property in which the United States brought action to foreclose a lien on a taxpayer's property or rights to the property. PALS may conduct the sale. There are two types of judicial sales the Public Auction and Private Sale. The purchaser receives clear title to the property in a judicial sale after confirmation by the court. The court may order prior encumbrances paid from the sale proceeds or the property may be sold subject to the prior encumbrances. There is no right of redemption in a judicial sale. Information on public auctions and a list of properties is available at [www.irsauctions.gov](http://www.irsauctions.gov).

The Internal Revenue Manual (IRM), Part 5 – Collecting Process, Chapter 12 – Federal Tax Liens has detailed information on the foreclosure and redemption process. The information is available online as follows:

IRM 5-12-4 – Judicial/Nonjudicial Foreclosures-[http://www.irs.gov/irm/part5/irm\\_05-012-004.html](http://www.irs.gov/irm/part5/irm_05-012-004.html)

IRM 5-12-5-Redeptions - [http://www.irs.gov/irm/part5/irm\\_05-012-005.html](http://www.irs.gov/irm/part5/irm_05-012-005.html)

**Licette Shumaker**, *Senior Stakeholder Liaison*, Licette thanked Dawn Leigh and Edward Shellhammer for their great presentations. Licette encouraged the committee to include topic suggestions for future meetings. The NRP and Foreclosure topics were suggested at the last meeting. Licette reviewed the IMRS Hot Issues and Monthly Report at IRS.gov – Keywords: [IMRS](#). She shared ARRA information and the location of up-to-date information at IRS.gov-Keywords: [American Recovery](#). Licette shared the information on national phone forum for practitioners available on October 21, 2009 on the First Time Homebuyer Credit – To Repay or Not to Repay. Please go to IRS.gov – Keywords: [Phone Forums](#) for more information. IRS will be conducting telephone surveys of tax professionals from November 2, 2009 through January 15, 2010 and further information is available at [www.irs.gov/taxpros/article/0,,id=213688,00.html](http://www.irs.gov/taxpros/article/0,,id=213688,00.html). She shared the Disaster Assistance and Emergency Relief for the Georgia Disaster. The news release with the counties declared for individual assistance and the information on IRS Disaster relief is available online at <http://www.irs.gov/newsroom/article/0,,id=213657,00.html>. Licette discussed Solution Saturday event to help taxpayers in tough times. The event will be November 7, 2009 from 9:00 a.m. to 2:00 p.m. at the Federal Building in 401 West Peach St. NW, Atlanta, GA. Tax professionals will be able to schedule appointments for assistance for up to two clients by calling 404-558-5444 starting October 26, 2009.

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## Issues & Status

**Issue #1:** Practitioner stated that he is experiencing 100% First Time Homebuyers 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.

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

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

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## Roundtable & Comments

**Craig McLaughlin**, *Southeast Area Manager-Stakeholder Liaison Field*, Craig shared the staff changes in Stakeholder Liaison in Georgia. He introduced Karen L. Russell the new hire for Macon, GA. Craig encouraged participants to solicit issues for submission to our Issue Management Resolution Systems (IMRS). Please contact your local Stakeholder Liaison with your issues.

**Karen Russell**, *Sr. Stakeholder Liaison*, Karen introduced herself and stated she was looking forward to working with the Practitioner community in Georgia.

**Debbie Daigle**, *Appeals*, Debbie discussed the mediation test program for Offer-in-Compromise in Atlanta.

**Marlene Sosa and Yvonne Alexander**, *Taxpayer Assistance Center (TAC)*, Marlene shared the Solution Saturday event for November 7, 2009 and the role of TAC. Marlene explained Solution Saturday is a way to help taxpayers having difficulty meeting federal tax obligations because of the economy. Solution Saturday will provide the assistance these taxpayers need. She stated TAC is always working to improve customer satisfaction.

**Mikki Betker and Remonia Brown**, *Stakeholder Partnership Education & Communication (SPEC)*, Mikki shared with the group that she is the new Territory Manager for SPEC. Mikki is excited about the success SPEC is having on forming community-based coalitions. In addition, SPEC continues to expand the locations for their successful Volunteer Income Tax Assistance (VITA) program. Also, SPEC will be involved in the Solution Saturday event on November 7 to assist taxpayers.

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

**Sandra H. Addams**, *Government Liaison*, Sandra discussed the success of the National Tax Forum in Atlanta. In addition, she discussed the Georgia Department of Revenue presentations at the national Tax Forum and the positive feedback she received from the attendees.

**Yetta Ivory**, *Taxpayer Advocate Service (TAS)*, Yetta covered TAS' mission. TAS is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. The IRS and TAS worked together to develop the new online tax toolkit at [www.taxtoolkit.irs.gov](http://www.taxtoolkit.irs.gov).

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### **Next Scheduled Meeting**

The next IRS/Georgia Tax Practitioner Quarterly Liaison Meeting will be on **Tuesday, January 19, 2010**.