

January 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)  
Kathleen Collins, GAEA, 912-355-1040, [kathleencollins9049@msn.com](mailto:kathleencollins9049@msn.com)  
Chet Burgess, GAEA, 404-915-6268, [brookwoodtax@mindspring.com](mailto:brookwoodtax@mindspring.com)  
Jeffrey H Kess, State Bar, 404-223-5900, [jkess@gomeldavis.com](mailto:jkess@gomeldavis.com)  
Patti Richards, AAA-CPA, 404-846-3351, [prichards@richardslawfirm.com](mailto:prichards@richardslawfirm.com)  
Harold A Stamey, GAATP, 770-476-1943, [harold@hstameycpa.com](mailto:harold@hstameycpa.com)  
Cecil Norris, GAATP, 404-867-3601, [ncecil@aol.com](mailto:ncecil@aol.com)  
Laurie Conner Jarrett, NSTP, 770-479-4000, [connersatl@aol.com](mailto:connersatl@aol.com)  
Joel L Pascaner, GSCPA, 404-262-2181, [jpascaner@bermanllc.com](mailto:jpascaner@bermanllc.com)  
Rob Casey, GA-NATP, 770-316-9075, [robkc1943@yahoo.com](mailto:robkc1943@yahoo.com)  
Greg Dangar, GA-NATP, 770-591-8505, [greg@dangarassociates.com](mailto:greg@dangarassociates.com)  
Ronald Herman, GSCPA, 404-916-9910, [rherman@hermansilvercpa.com](mailto:rherman@hermansilvercpa.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-y.com](mailto:bdickson@t-y.com)  
Hale Sheppard, GA Bar, 404-658-5441 [hale.sheppard@chamberlainlaw.com](mailto:hale.sheppard@chamberlainlaw.com)  
Angie Napier, AAA-CPA, 404-614-8602, [angienapier@kpmg.com](mailto:angienapier@kpmg.com)  
Larry W. Nichols, GSCPA, 770-850-1899, [LNichols@LWNCIPA.com](mailto:LNichols@LWNCIPA.com)  
Jim Taudte, GSCPA, 770-640-1177, [jtaudte@charter.net](mailto:jtaudte@charter.net)  
Carolyn Turnbull, IRSAC, 404-531-8169, [cturnbull@mstillier.com](mailto:cturnbull@mstillier.com)  
Susanne S. Marsh, Sklar & Assoc, 404-574-1950, [smarsh@sklarcpa.com](mailto:smarsh@sklarcpa.com)  
Colin E. Blalock, GSCPA, 404-262-7920, [ceb@joneskolb.com](mailto:ceb@joneskolb.com)  
William P Blakeslee, NSTP, 404-634-1034, [wpblakeslee@aol.com](mailto:wpblakeslee@aol.com)  
Keith Early, GSCPA, 770-850-1899, [kearly@lwncpa.com](mailto:kearly@lwncpa.com)  
Jeff Gartzman, GSCPA, 770-939-7710, [jeff@gartzmantaxlaw.com](mailto:jeff@gartzmantaxlaw.com)  
Alan Burnham, GSCPA, 678-480-1831, [alburnha@bellsouth.net](mailto:alburnha@bellsouth.net)  
Edwin Natic, GSCPA, 770-889-3700, [edwin@enccpas.com](mailto:edwin@enccpas.com)  
June B. Clark, GSCPA, 404-835-1860, [june.clark@aqhllc.com](mailto:june.clark@aqhllc.com)  
Lyonnette Davis, Atlanta Bar/GSCPA, 404-226-7266, [imd1460@bellsouth.net](mailto:imd1460@bellsouth.net)  
Kathy Frederick, IRS SL, 478-752-6785, [kathy.frederick@irs.gov](mailto:kathy.frederick@irs.gov)  
Licette Shumaker, IRS SL, 404-338-9569, [licette.shumaker@irs.gov](mailto:licette.shumaker@irs.gov)  
Dawn Kirkpatrick, IRS-CI, 404-338-9686, [prudence.kirkpatrick@ci.irs.gov](mailto:prudence.kirkpatrick@ci.irs.gov)  
Yetta Ivory, IRS-TAS, 404-338-7652, [yetta.ivory@irs.gov](mailto:yetta.ivory@irs.gov)  
Nancy Sanabria, IRS-TAC, 404-338-7957, [nancy.c.sanabria@irs.gov](mailto:nancy.c.sanabria@irs.gov)  
Marlene Sosa, IRS-TAC, 404-338-9302, [marlene.sosa@irs.gov](mailto:marlene.sosa@irs.gov)  
Sharon E. Jones, IRS-Exam, 404-338-9615, [sharon.e.jones@irs.gov](mailto:sharon.e.jones@irs.gov)  
Yolanda D. Weaver, IRS-SPEC-Field, 404-338-7144, [yolanda.davis@irs.gov](mailto:yolanda.davis@irs.gov)  
Melinda Wilson, IRS-ACS, 678-530-6517, [melinda.p.wilson@irs.gov](mailto:melinda.p.wilson@irs.gov)  
LaShawne King, IRS-P&A-ACS, 678-530-5503, [lashawne.d.king@irs.gov](mailto:lashawne.d.king@irs.gov)  
Debra Daigle, IRS-Appeals, 404-338-7306, [debra.a.daigle@irs.gov](mailto:debra.a.daigle@irs.gov)  
John J. Ranero, IRS-Appeals, 404-338-7312, [john.j.ranero@irs.gov](mailto:john.j.ranero@irs.gov)  
David Delduco, IRS-Counsel, 404-338-7938, [david.delduco@irs.gov](mailto:david.delduco@irs.gov)  
Dawn Escobar, IRS-Field Collection, 404-338-9252, [dawn.m.escobar@irs.gov](mailto:dawn.m.escobar@irs.gov)  
Harriett Chris Scott, IRS-Recruiter, 404-338-9239, [harriett.c.scott@irs.gov](mailto:harriett.c.scott@irs.gov)  
Merlon Harper, IRS-Exam, 404-338-9628, [merlon.harper@irs.gov](mailto:merlon.harper@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. Minutes from the previous meeting were approved.

**Harriett C. Scott**, *IRS Corporate Recruiter (Georgia & Alabama)*, discussed the employment opportunities available within the Internal Revenue Service (IRS). She stated there are several ways to apply for a position with the IRS. One method is to go to USAjobs.gov and apply for the position. Also, an applicant may send her a resume and contact her with questions concerning available IRS positions. She also discussed the Revenue Agent, Special Agent and Revenue Officer training. The training for those positions includes extensive classroom and on-the-job training. Please contact Harriett with any questions. Her contact information is:

**Harriett C. Scott**  
**IRS Corporate Recruiter (Georgia & Alabama)**  
**SB/SE SMART HCO, Strategic Hiring/Recruitment**  
**2888 Woodcock Blvd., Stop 310-D**  
**Atlanta, GA 3034**  
**Phone: 404-338-9239**  
**Fax: 404-338-9594**  
**Email: [harriett.c.scott@irs.gov](mailto:harriett.c.scott@irs.gov)**

**Kathy Frederick**, *Senior Stakeholder Liaison*, indicated that this meeting was to respond to the annual GSCPA Survey on IRS performance which is included below. She also reviewed the IMRS process and explained SLs should be contacted with any systemic or procedural problems and questions. As SLs, if we know the specific problem, we can assist you to resolve the issue.



2008 GSCPA Survey  
Results as of 2009JAI

**Yetta A. Ivory**, *Taxpayer Advocate Group Manager III & Outreach Coordinator*, Yetta provided feedback on the following survey questions.

### **Question 7 & Question 8 (Response 6)**

Yetta addressed the rating of the Taxpayer Advocacy Services (TAS). She stated that if a tax professional is experiencing a problem with a TAS Representative or unusual delays, the manager should be contacted. She stated no caller should be experiencing a rude TAS representative. She explained that the greatest challenge in 2008 was employee shortage, training for new employees and increased inventory due to the Economic Stimulus Payments. TAS is currently hiring 8 new employees. The training takes about a year and the training process causes delays in case completion because senior Case Advocate are serving as OJIs. In addition, she explained that it takes about 30 to 60 days to get internal documents on Examination reconsideration issues. Also, TAS has to contact the various functions to resolve the issues as a result of Service Level Agreements negotiated with Business Operating Divisions. The most important point is to contact the manager if there are unusual delays and/or problems with a TAS representative. She offered assistance after the meeting to anyone who had a problem not being resolved or needing to be elevated.

**Dawn Escobar**, *Territory Manager – Collection – South Georgia Territory*, Dawn addressed the following survey question:

### **Question 9**

The question dealt with the problems tax professionals were having with not getting responses timely from Collection. Dawn explained that the turn around time for phone calls should be 24 hours. A revenue officer should leave an alternate contact number to call if it is an emergency on their voicemail. Dawn stated Revenue Officers now have mobile telephones. As new business cards are ordered, the mobile telephone numbers will be included on them. If a Revenue Officer does not provide their mobile telephone number, please request the number. Also, Revenue Officers are not allowed to send e-mails with Personal Identifying Information (PII). Revenue Officers can receive e-mails; however, we cannot guarantee the safety of information sent to us via e-mail.

If there is a specific problem with a Revenue Officer, Dawn explained the first step should be to contact the group manager. If the problem persists, please contact the group manager's Territory Manager. There are two Territory Managers in Georgia. The other Territory Manager for Collection is Vernon Williams. Vernon Williams' telephone number is 404-658-0715. Dawn's telephone number is 404-338-9252 and her e-mail is [dawn.m.escobar@irs.gov](mailto:dawn.m.escobar@irs.gov).

If you do not know who to contact with collection problems, please call Dawn and she will direct your call to the correct person. Dawn explained she will need the specific information to solve problems. Please address things as they are occurring with group managers or the Territory Manager. This way issues can be resolved as they occur. A committee member indicated that he was concerned with reporting on a Revenue Officer and experiencing negative repercussions. Dawn stated that this should not happen and if it does please contact her. A committee member stated voicemails are not including the supervisor name and sometimes they do not know who to call. Dawn stated she provided the staffing chart for Collections in Georgia through an e-mail as requested at the last meeting. The committee members requested that it be sent out again and included in these minutes. The Staffing Chart for Collections is below..



SOGA & ATL Org  
Chart January 2009.)

Dawn explained that IRS recognizes that the economy is experiencing hard times. As a result IRS, issued [IR-2009-2](#), Jan. 6, 2009-IRS Begins Tax Season 2009 with Steps to Help Financially Distressed Taxpayers; Promotes Credits, e-File Options. Collections can declare under \$10,000 debt uncollectible without the need for financial statements.

**Melinda Wilson and LaShawne King**, *Automated Collection System (ACS)-Atlanta*, ACS addressed the following survey questions:

### **Questions #10, #11, and #12**

These questions dealt with experiences by tax professionals with ACS telephone Collection Representatives. One of the biggest problems has been not getting call backs. Melinda explained that each contact representative has to write up the call and is accountable for making sure you are getting call backs. If you do not receive a call back within 24 hours, then get in touch with that Collection Representative's manager. Committee members were experiencing problems with call backs not including specific information on the client. They only received a Reference number. LaShawne explained that the automated computerized call back system uses the Reference number. However, the actual Collection Representative will provide additional information. As a result of new

changes, Automated Collection System (ACS) now also has the ability to declare debt under \$10,000 uncollectible with manager approval. Melinda explained that ACS is working to shorten the call back time.

In addition, the survey discussed the knowledge and attitude of the ACS-Collection Representatives. In the past, we wanted to get the call completed. Now we are working to getting the case resolved on the phone during your initial call. If you have problems with ACS, call Melinda Wilson at 678-530-6517 or e-mail her at [Melinda.p.wilson@irs.gov](mailto:Melinda.p.wilson@irs.gov).

Procedures have changed as a result of [IR-2009-2](#), Jan. 6, 2009. Please be patient with ACS-Collection representative and the new procedures. Also, financial statement just changed to follow the financial statements listed on [irs.gov](http://irs.gov). The information concerning the financial standards is current on [IRS.gov](http://IRS.gov). Now the ACS-Collection representative is able to print out the screen and correct any discrepancies. As a result, you see more flexibility with the collection process.

Committee member stated there have been problems with ACS not accepting fax returns as original. Melinda stated that we do accept faxed returns as original. ACS sends the return to be processes. Also, you can fax the income tax return that has already been mailed to the service center to verify filing. ACS will not process the return again. We will indicate with a Transaction Code that the return has been filed. Then a levy can be released or an installment agreement can be processed.

Some committee members are having problems with ACS-Collection Representatives stating that they are on a different computer system. This should not be happening because we are all on the same computer system. However, ACS has been experiencing computer system down time.

Melinda stated to remember to indicate when you are experiencing a "Hardship" concerning a collection process. ACS is working on the way we talk to people. We will address your issues and take these results back to the office to make changes.

**Sharon E. Jones**, *IRS-Group Manager – Exam*, Sharon discussed the following survey question:

**Question 14 & 27**

This question addresses concerns with examinations being conducted in the field and/or office audits. Sharon addressed the concern that agents are inexperienced and are not trained. Revenue Agents (RA) have to have 24 semester hours in accounting. In addition, they have to go through classroom training and on-the-job training that includes Basic Corporation training and Flow-Through Entities training. An experienced Revenue Agent provides on-the-job instruction to a newly hired Revenue Agent. An On-the-Job Instructor (OJI) is not able to attend every field audit with the agent; however, the OJI reviews the agents work and provides constructive feedback and assistance. Currently, Exam is going through a lot of transition because of numerous Revenue Agents retiring.

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. If you encounter a RA that is taking a position that is incorrect, please contact the RA's manager. RAs need to provide you with their group manager's name and contact information. Group managers do their best to respond to calls within 24 hours. If the group manager does not solve the problem, you can contact their territory manager. There are two examination Territory Managers for Georgia. Stephanie Thrift can be contacted at 404-338-9699 and Doug Williams is the Territory Manager for the Summit Field Exam Groups and his telephone is 205-912-5651. The Territory Manager for Office Audit is Aaron Rushing and his telephone is 404-338-8407.

Sharon discussed the appeals process for exam and office audit. There are different time frames. In addition, every 30 day letter should include the Publication 5 –Appeals Procedures or Publication 3498. If it does not, please contact the group manager. Newly hired Revenue Agents will be reminded of the correct procedures.

RAs have to make timely actions. The 1<sup>st</sup> appointment should be within 45 days of initial contact. In addition, there should be no more than 45 days between contacts. RAs need to 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. Revenue agents have required reviews every 6 months; however, case reviews might be shorter depending on the case. Examination wants to close the case as quickly as possible to proceed to a new examination. As a result of the positive feedback from the National Research Project (NRP), we have been identifying cases with material issues. Office audit has a shorter turn-around time for their cases. In conclusion, Sharon stated to contact her with examination questions. Her telephone number is 404-338-9615.

**Debra Daigle and John J. Ranero, *IRS-Appeals***, The following survey question was discussed:

### **Question 19**

Debra and John discussed the appeals process in Georgia. Debra stated that a two-year test of two programs: the post-appeals mediation and arbitration procedures for Offer in Compromise (OIC) and Trust Fund Recovery Penalty (TFRP) beginning December 1, 2008. The office in Atlanta, GA is part of the pilot test. There are 6 other locations throughout the United States that are part of the test. The general information on the program is outlined in [IR- 2008-135](#). December 1, 2008. Complete procedures for initiating a request for post-Appeals mediation or arbitration are in [Announcement 2008-111](#). The mediation is free. However, there is an extra cost for an arbitrator. The decision makers must be present to make a final decision on the day of the conference. Power of Attorney (POA) without a taxpayer must have the authority to sign. Call Debra at 404-338-7306 or e-mail at [debra.a.daigle@irs.gov](mailto:debra.a.daigle@irs.gov) with questions concerning this process.

When transferring cases into Atlanta for the above program, the case will only be transferred if the Taxpayer resides in the State of Georgia. For other OIC cases, there will have to be a detailed review of the facts and circumstance to prove the benefit of the transfer into Atlanta. As a result, it is harder to get a case transferred. Transfers between different Areas have to be approved by Area Director receiving it. Transfers within the same area might be easier.

John suggested that when a Statutory Notice is issued to petition Tax Court in Atlanta, the cost for requesting to go to Tax Court is \$60. This will transfer the case to tax court in Atlanta and the pre-court appeals process will be in Atlanta. John addressed the staffing shortage for appeals. Appeals lost a lot of employees to retirement. The case inventory is increasing and business results are measured by case completion. John discussed the case load for each appeals officer at various grade levels. If an appeals officer reviews a case and determines it was not factually correct, it will be sent back to the Revenue Agent that prepared the case. Currently, Appeals is working cases on a first in first out. Appeals will acknowledge cases within 5 days of receipt. However, due to the staffing shortage it might take 6-9 months for a conference. As far as transferring field appeals cases, it is very difficult because it needs to be worked in the area where the case was originated. Appeals is trying to work through the shortages and apologizes for the delays. If there are any problems or questions, please call John at 404-338-7312 or e-mail [john.j.ranero@irs.gov](mailto:john.j.ranero@irs.gov).

**Nancy Sanabria & Marlene Sosa, *Taxpayer Assistance Center (TAC)***,

Nancy and Marlene responded to the following survey questions:

### **Questions 15, 16, 21**

Nancy and Marlene addressed the issues with Taxpayer Assistance Centers (TAC) and answered questions related to illegal aliens. TAC assistors receive extensive training on specific tax issues to ensure you receive quality service and correct responses. For example, they are trained to assist with debt and ITIN issues. If assistance is needed beyond the scope of an assistor, you may be

referred to someone that can handle the problem within the IRS. If you are given incorrect information or have problems with an assistant, please ask to speak to the manager. The Taxpayer Assistant Centers encourage all visitors to complete a customer satisfaction survey after every visit. This will help improve the services provided.

TAC clarified the two types of free copies of transcripts as a possible reason for errors related to transcript information. The Tax Return Transcript shows most line items contained on the return as it was originally filed, including any accompanying forms and schedules. On the other hand, the Tax Account Transcript shows changes that you or the IRS made after the original return was filed. Tax return and account transcripts are generally available for the current and past 3 years.

For taxpayers who qualify for the Earned Income Tax Credit or have income of \$42,000 or less, many local Taxpayer Assistance Centers will help prepare and e-file a basic federal income tax return. To prepare a tax return we have to have all tax records, including Social Security cards for the taxpayer and all dependents. If married and filing a joint income tax return, the spouse must be present to sign the return. We offer walk-in service to prepare tax returns. An appointment is the best method to get the return prepared.

TAC provides trained in-person assistance with ITIN (W-7) applications on a walk-in or appointment basis. However, TAC does not prepare income tax returns for individuals without an ITIN. TAC will refer them to a tax preparer to file the income tax return with a completed W-7. In addition, if there is an ITIN and a mismatch with a social security number, TAC will refer to a tax preparer. There is guidance on preparing tax returns with mismatch ITIN and illegal social security numbers. IRS now allows tax returns with mismatch ITIN and social security numbers to be e-filed. In addition, there is guidance on IRS.gov for W-7s being filed with income tax returns by mail. IRS is concerned with having the tax returns filed. Please refer to IRS.gov for information on filing tax returns with mismatched [ITIN/SSN](#).

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## Issues & Status

**Issue #1:** Practitioners believe there are repercussions if the manager is contacted by the Revenue Agent or Revenue Officer working a case. Practitioners want to know if the service can set up a method to anonymously report problems.

**Response:** Problems with specific cases cannot be reported anonymously since the RA or RO will know where the report came from if the manager addresses the issue with them. The recommendation is to work professionally with the RA/RO and if the practitioner does not agree with the determination, request a conference with the Group Manager. The manager will soon learn if there are repeated problems with the RA/RO. Of course, appeal rights beyond the group manager are also available. Any problems with the Group Managers' professionalism can be reported to the respective Territory Managers.

**Issue #2:** Practitioner tried to fax a complete income tax return to ACS and ACS stated they would not accept it. There needs to be clear procedures on accepting an income tax return via fax.

**Response:** [IRM 5.19.2.6.4.5.12 \(05-02-2008\)](#) and [5.19.2.6.5.4.2 \(05-02-2008\)](#) govern the processing of delinquent returns received by Collection. Some excerpts include:

A Faxed return is considered as an original filed return.

If you have received a FAX for the return, use the FAX date for the IRS received date. Notate on the return, "Process as Original Faxed Return" .

If the return is unsigned, and there is no signature at all, still send the return for processing and Submission Processing will contact the taxpayer for a signature.

**Issue #3:** Practitioner needs further clarification on how to prepare returns for illegal aliens especially with no ITIN and using illegal social security numbers.

**Response:** Illegal immigrants are encouraged to report their income. They should file their return and include Form W7 to request that an ITIN be assigned. Include any W2s with fake or stolen SSNs. These should also be entered with the W2 information when filing electronically. Entering zeros for the return SSN should suffice while awaiting the ITIN. For more information and to email questions through IRS.gov, see [Help With Tax Questions - International Taxpayers](#).

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## Roundtable & Comments

Due to time constraints, **Kathy Frederick, Sr. Stakeholder Liaison**, was unable to address the survey results pertaining to the remaining questions that generally concerned submission processing and E-Services. Her responses are included as an attachment to these minutes, as agreed upon by the committee members.



SL Field Response to  
GSCPA Survey Result

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## Next Scheduled Meeting

The next IRS/Georgia Tax Practitioner Quarterly Liaison Meeting will be on **Tuesday, April 21, 2009**.