

Tax Practitioner Liaison Meeting Minutes

Friday, May 29, 2015

9:00 – 11:00

Facilitator: Sophia Sakoff

Meeting agenda

Taxpayer Advocacy Services	David Vawser
Taxpayer Advocacy Panel Oregon Representative	Sophia Sakoff
New 911 tax for pre-paid wireless phones	Barbara Stoenner
Legislative Update	Deanna Mack
Fraud Updates	Tami Idsinga

Taxpayer Advocacy Services

The Taxpayer Advocate Service (TAS) *is your voice at the IRS*. Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. We can offer you free help with IRS problems that you can't resolve on your own. We know this process can be confusing, but the *worst thing you can do is nothing at all!*

David Vawser is your Oregon TAS representative. If you have a tax problem that you've tried to resolve with the IRS and, after 30 days, are still experiencing delays or are facing economic harm, TAS may be able to help. You may call the Taxpayer Advocate Service at 1-877-777-4778, or you may complete Form 911, Request for Taxpayer Advocate Service Assistance.

More information about how the Taxpayer Advocate Service can help you is available on their website <https://www.irs.gov/Advocate>.

Taxpayer Advocacy Panel

Established in 2002 under the authority of the U. S. Department of the Treasury, the Taxpayer Advocacy Panel (TAP) is a Federal Advisory Committee made up of volunteers representing all 50 states, the District of Columbia and Puerto Rico. The Puerto Rico member represents the interests of U.S. taxpayers living overseas, including dual citizens, who must meet U.S. tax obligations. Based on feedback from the public, TAP members are dedicated to helping taxpayers improve IRS customer service and responsiveness to taxpayer needs.

TAP's mission is to improve the IRS; the **Taxpayer Advocacy Panel (TAP)** acts as a voice between the IRS and the general public that:

1. Identifies taxpayer issues based on feedback submitted to TAP by the general public and raises these issues directly to the IRS.
2. Submits recommendations to the IRS to improve efficiency, adjust problematic systems or procedures, and improve taxpayer service.
3. Works in partnership with IRS employees to resolve problems, monitoring IRS progress in implementing and maintaining solutions.

4. Listens to taxpayers through public forums that are designed to gather information on IRS issues.
5. Strives to improve IRS responsiveness to taxpayer needs.
6. Is made up of VOLUNTEER members from all 50 states, Puerto Rico, District of Columbia, and includes an International representative. Volunteers are recruited during an open recruitment period.
7. Focuses on “national” initiatives or issues that cut across all geographic boundaries.
8. Has no authority to address individual issues, legislative issues, state issues, or any issues that do not directly improve IRS customer service or satisfaction.
9. Maintains a website accessible to the public. Visit www.improveirs.org for more information.
10. Accepts information via telephone or website. To leave an issue for TAP consideration, call 1-888-912-1227, or input online at www.improveirs.org.

Sophia Sakoff was chosen to be the Oregon TAP representative in 2014 and she began her first year in January 2015.

New 911 tax for pre-paid wireless phones

Starting October 1, 2015, Oregon state law requires sellers of prepaid wireless telecommunications products and services (prepaid wireless) to collect the Enhanced 911 (E911) excise tax. Typical retailers of prepaid wireless include convenience stores, big box stores, supermarkets, telecommunications kiosks, and direct on-line retailers. This October, these retailers must begin collecting a tax of \$0.75 per transaction from their customers. Retailers must then report prepaid wireless sales and pay the E911 tax to the Oregon Department of Revenue quarterly. The first quarterly returns will be due February 1, 2016. If you work with retailers who offer prepaid wireless, you will be doing them a great service reminding them of this new responsibility.

We have tried to identify and contact all prepaid wireless retailers, but a word from you will be helpful if we missed one of your clients. Please see [E911 Emergency Communication Tax](#) for more detailed information. If you or your clients have questions, please contact us at spa.help@oregon.gov.

You must collect and remit this tax if:

- You provide telecommunications or VoIP service with access to the 9-1-1 Emergency Reporting System, or
- You sell prepaid wireless services or products to consumers.

Starting with 4th quarter returns for 2015, you must file electronically with [Revenue Online](#). Revenue Online will calculate the tax you owe, allow for payment, and verify when we receive your filing and payment. Revenue Online also provides convenient tools for managing your E911 tax account.

You can register with Revenue Online after completing your return. If this is NOT your first time filing an Oregon E911 tax return, you'll need the following information to register:

- An email address.

- Your FEIN (or SSN if you file your business on a Schedule C).
- Your business ZIP code.
- Your business identification number (BIN).
- A letter ID or recent payment amount.

More information about the emergency communications (E911) tax can be found at www.oregon.gov/DOR.

Legislative Update

SB 63 - Reconnect to the Internal Revenue Code as of December 31, 2014.

SB 296 Elderly Rental Assistance Program ending December 2016.

SB 777 ABLE Account Subtraction beginning with tax year 2016.

HB 2171 End of session tax credit bill

Tax Year 2015:

Eliminates Long-Term care insurance premium credit.

Expands the IDA and residential energy credit.

Credits cannot be claimed against the Corporate Minimum Tax.

Tax Year 2016:

Eliminates CDC and WFC and creates WFCDC.

Eliminates Costs in lieu of Nursing Home Care, Elderly or Permanently Disabled, Loss of Use of Limbs, Employer-provided dependent care assistance, TRICARE for Health Care providers and University Venture Fund credit.

Changes the rural medical practitioners' credit.

Certain military pay may not be taxable for tax year 2012 and forward.

Fraud Updates

If you think you're a victim of ID theft, report to the IRS and Oregon! Beginning tax year 2013, ID theft alerts have been added to taxpayer's accounts. Taxpayers contact the department (ID theft hotline or ID theft web form) available at www.oregon.gov/DOR.

Any account with an ID theft alert will suspend so the fraud team can ensure that the taxpayer filed the return. Taxpayers may receive an "identity quiz" to verify they are the true taxpayer. The quiz may be submitted to us electronically by logging into Revenue Online from our homepage. The quiz may also be filled out and mailed to Oregon Department of Revenue, 955 Center St. NE., Salem OR, 97301.

Next meeting July 24, 2015