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I have been a tax preparer for 20 years and represented a variety of individuals and businesses. My focus has been on small to mid-size closely-held and family-owned businesses and the business owners. Most of my work has been on income tax matters.

Throughout the course of my work, it has been necessary to interact with the IRS on various matters. Most of my dealings with the IRS have centered around resolving tax notices received by clients, but I have also represented many clients during examinations and in Appeals matters, and it has also been necessary to involve the Taxpayer Advocate Service in some instances. Often, written correspondence in response to a notice is adequate, though it typically takes some time and there is typically no confirmation that the matter has been resolved.

Assistance provided by an IRS representative via telephone has generally resulted in the best and fastest resolution to issues. Most of those discussions have happened with Practitioner Priority Service (PPS). They are generally able to provide the answers needed or advise as to the underlying cause of an issue and the best plan for resolution. While resolution might entail submitting written correspondence to a service center, having guidance from within the IRS helps ensure a matter is resolved. However, it has been increasingly difficult to get through to PPS. It requires a willingness to be on hold for at least 45 minutes, and often the call is cut off before it is answered, requiring me to get back in the queue for another 45 minutes or more. Also, it is common for even PPS to be unable to fully resolve our questions. Many times it is evident that information is not available to PPS, systems are down or certain databases or only accessible to other departments. This results in multiple phone calls to other departments in an effort to find a resolution, costing substantial time and taxpayer money.

We can speak with the IRS as a 3rd party designee for a short period of time after a tax return is filed, after which it is necessary to secure a power of attorney. Not being able to submit Form 2848 online via IRS e-services has made the process more difficult. Typically, I submit the power of attorney to the CAF Unit first, but also have a copy on hand to fax to an IRS representative when I call, as the submission to the CAF Unit takes several days to show up in all IRS systems.

Lastly, identity theft has been an increasing concern. More and more clients are being subjected to tax identity theft, and it is taking longer to resolve these situations. News about security breaches at the IRS adding to the identity theft problem adds to the concern, particularly as the IRS expresses interest in moving to greater reliance on technology systems to serve taxpayer needs.