COOP 2014 General Program & Hotel Information

**General Program**

The County Officials Orientation Program (COOP) is fast approaching! The following General Program describes the activities that will take place during the Opening General Session of COOP. There will be individual training sessions by office on August 27 and August 28. Agendas for those sessions will be available at COOP.

**Opening General Session**

Tuesday, August 26 & Wednesday, August 27

1:00pm  Welcome & Introductions
1:05pm  University of Tennessee Welcome
1:30pm  CTAS Services
2:00pm  CTAS Web-Based Services
2:15pm  Overview of Offices/Basis of Authority/Oaths and Bonds
3:00pm  Break
3:15pm  Open Meetings/Public Records
3:45pm  Ethics and Conflicts of Interest
4:30pm  Personnel Issues
5:15pm  Introduction of the CTAS Staff
5:30pm  Meet & Greet
6:00-9:00pm  Hospitality Suites
Evening  Dinner on your own

**Hotel Information**

Please be aware that the deadline for reserving a hotel room at the special COOP rate has now passed. However, rooms are still available at the following hotels.

If you have reserved a room but will not be attending COOP, please let us know as soon as possible at ctas.enews@tennessee.edu.

- **Fairfield Inn & Suites**
  175 Chaffin Place
  Murfreesboro, TN 37129
  615-849-1150

- **Candlewood Suites**
  850 N. Thompson Lane
  Murfreesboro, TN 37129
  615-617-3075

- **Quality Inn**
  2135 S. Church Street
  Murfreesboro, TN 37130
  615-890-1006

- **Clarion Hotel**
  2230 Old Fort Parkway
  Murfreesboro, TN 37129
  615-896-2420

- **Sleep Inn**
  193 Chaffin Place
  Murfreesboro, TN 37129
  615-936-3000

- **Crestwood Suites**
  1345 Old Fort Parkway
  Murfreesboro, TN 37129
  615-907-1500

---

**IRS Responsible Person Penalty**

Background information & a new court case sets precedent.

Page 2

**New Field Services Map**

Updated County Government Consultant service areas.

Page 3

**GoVoteTN**

Unofficial election results available from the Secretary of State website.

Page 4
IRS Responsible Person Penalty
Call for Increased Enforcement & A New Precedent

A recent report released in May 2014 by the Treasury Inspector General for Tax Administration describes the push for increased enforcement of the responsible person penalty, also known as the trust fund recovery penalty (TFRP).

Standard business accounting practices hold that employers are to keep the employees’ share of employment taxes (withheld individual federal income tax, Social Security taxes, and Medicare taxes) in a trust fund until the taxes are paid over to the IRS. When the employer does not turn over the trust fund taxes, the IRS can assess a TFRP, which may be assessed against a responsible person. A responsible person is anyone who is required to collect, account for, and pay over the trust fund taxes to the IRS, yet who willfully fails to do so. A responsible person can be the business owner or any other employee with such duties. Willfulness is determined based on evidence of awareness. Even failing to look into unpaid trust fund taxes satisfies the willfulness requirement. The amount of the penalty is the unpaid balance of the trust fund tax.

A new case in 2014 between the IRS and a former officer assessed the TFRP (U.S. v. Guerin, 2014 WL 1677818 (N.D. Calif. 2014)). The officer argued that although he was aware of unpaid trust fund taxes, he should not have been assessed the TFRP since there were other employees from which the IRS should have pursued collection. This officer also argued that the IRS should have sought collection from the business before pursuing collection from an employee since the IRS was slow and inefficient in its assessment and ended up finalizing its assessment after the business ceased operations.

Both of these arguments were rejected by the district court. The first argument was rejected on the grounds that the IRS is not required to pursue collection against every responsible person. The second argument was rejected because the IRS is not required to pursue collection from the business prior to seeking collection from a responsible person.

For information about the TFRP, visit the IRS website.
New Field Services Map
Updates to County Government Consultant Service Areas

The Field Services map showing each CTAS County Government Consultant’s service area has recently been updated. Please review your County Government Consultant’s information and service area below. This map is also available on the front page of the CTAS website.

Upcoming Events

**August 25-29** – TSA New Sheriffs’ School (Nashville)

**August 26-27** – COOP 2014 - County Mayors, Highway Officials, & Commissioners (Murfreesboro)

**August 27-28** – COOP 2014 – County Clerks, Clerks of Court, Registers, & Trustees (Murfreesboro)
COOP 2014 Reminders

COOP is FREE for newly-elected officials and they will be automatically registered.

Incumbents are required to register (forms available on the CTAS website) and pay a $100 registration fee.

COOP is being held at the Embassy Suites in Murfreesboro:
August 26-27 for County Mayors/Executives, Highway Officials, & Commissioners
August 27-28 for County Clerks, Clerks of Court, Registers of Deeds, & Trustees

Be sure to come meet the CTAS staff during the Meet & Greet at 5:30pm on Tuesday, August 26 and Wednesday, August 27!

Unofficial Election Results Available at Secretary of State Website

The Tennessee Secretary of State has published a special website, GoVoteTN, that houses the unofficial election results. These results are currently available for the August 7 elections and include unofficial results for the following elections:
- Governor
- U.S. Senate & House
- Tennessee Senate & House
- Judicial Retention
- State General
- County Status Reports
- State Executive

County Officials E-News is published on a monthly basis by The University of Tennessee County Technical Assistance Service to bring important information to county officials across Tennessee. For any questions or comments about this newsletter, please email Liz Gossett, CTAS E-Media & Information Specialist, at liz.gossett@tennessee.edu.