



County Officials E-News

Promoting better county government through technical assistance to county officials and their associations.

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.eneews@tennessee.edu.

Fairfield Inn & Suites 175 Chaffin Place Murfreesboro, TN 37129 615-849-1150	Clarion Hotel 2230 Old Fort Parkway Murfreesboro, TN 37129 615-896-2420
Candlewood Suites 850 N. Thompson Lane Murfreesboro, TN 37129 615-617-3075	Vista Inn & Suites 118 Westgate Blvd. Murfreesboro, TN 37128 615-848-9030
Quality Inn 2135 S. Church Street Murfreesboro, TN 37130 615-890-1006	Sleep Inn 193 Chaffin Place Murfreesboro, TN 37129 615-396-3000
Baymont Inn & Suites 2230 Armory Drive Murfreesboro, TN 37129 615-896-1172	Crestwood Suites 1345 Old Fort Parkway Murfreesboro, TN 37129 615-907-1500

IRS Responsible Person Penalty

Background information & a new court case sets precedent.

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Updated County Government Consultant service areas.

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GoVoteTN

Unofficial election results available from the Secretary of State website.

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Campbell

County Seat: Jacksboro
Population: 40,970
County Government
Consultant:
rick.hall@tennessee.edu

Did you know a world famous opera singer was a Tennessee native and made her home in Campbell County? Grace Moore was born in Cocke County, but moved to Jellico in Campbell County. Moore became known as the Tennessee Nightingale after success in New York City. She also became an actress starring in the musical, *One Night of Love* in the 1930s.

Moore was unfortunately killed in a plane crash in 1947.

For more information, visit <http://www.tnhistoryforkids.org>

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.

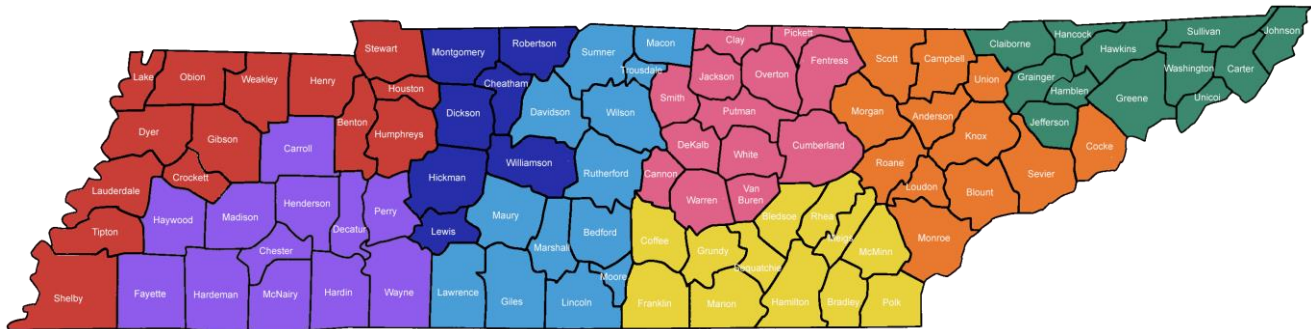
Both of these arguments were rejected by the district court. The first argument was rejected on the grounds that the IRS is not required to pursue collection against every responsible person. The second argument was rejected because the IRS is not required to pursue collection from the business prior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



REGION 8

Mike Galey
(731) 514-5499

mike.galey@tennessee.edu

Benton, Crockett, Dyer, Gibson, Henry, Houston, Humphreys, Lake, Lauderdale, Obion, Shelby, Stewart, Tipton, Weakley

REGION 7

Bobby Phillips
(731) 225-3287

bobby.phillips@tennessee.edu

Carroll, Chester, Decatur, Fayette, Hardeman, Hardin, Haywood, Henderson, Madison, McNairy, Perry, Wayne

REGION 6

Marty Spears
(931) 212-1549
or (615) 532-3555

marty.spears@tennessee.edu

Cheatham, Dickson, Hickman, Lewis, Montgomery, Robertson, Williamson

REGION 5

Doug Bodary
(615) 653-7001

doug.bodary@tennessee.edu

Bedford, Davidson, Giles, Lawrence, Lincoln, Macon, Marshall, Maury, Moore, Rutherford, Sumner, Trousdale, Wilson

REGION 4

Gary Hayes
(423) 280-7854

gary.hayes@tennessee.edu

Bledsoe, Bradley, Coffee, Franklin, Grundy, Hamilton, Marion, McMinn, Meigs, Polk, Rhea, Sequatchie

REGION 3

Ben Rodgers
(931) 525-3535
or (931) 510-6902

ben.rodgers@tennessee.edu

Cannon, Clay, Cumberland, DeKalb, Fentress, Jackson, Overton, Pickett, Putnam, Smith, Van Buren, Warren, White

REGION 2

Wesley Robertson
(931) 797-6474

wesley.robertson@tennessee.edu

Anderson, Blount, Campbell, Cocke, Knox, Loudon, Monroe, Morgan, Roane, Scott, Sevier, Union

REGION 1

Rick Hall
(423) 282-4141
or (423) 612-3325

rick.hall@tennessee.edu

Carter, Claiborne, Grainger, Greene, Hamblen, Hancock, Hawkins, Jefferson, Johnson, Sullivan, Unicoi, Washington

Upcoming Events

[CTAS Training](#) | [Events Calendar](#)

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](#)

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COUNTY TECHNICAL ASSISTANCE SERVICE

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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.