



# Tax Forum

IRS Nationwide

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## 2021 Virtual IRS Nationwide Tax Forum Focus Groups

The Internal Revenue Service (IRS) looks forward to your participation in the 2021 Virtual IRS Nationwide Tax Forum. As we have in prior years, we invite you to share your experiences and discuss innovative ideas with us in our focus groups. The IRS focus groups will be conducted virtually, using a telephone conference line or a video conferencing tool, such as Zoom.

Your willingness to participate in IRS-conducted focus groups is completely voluntary.

Focus groups are scheduled for one hour, with eight to ten participants. Participants who meet the qualifying criteria are selected on a first come, first serve basis. If you are selected, you will receive a confirmation email with information on how to join the focus group. We appreciate you taking time to meet with IRS research staff to share your thoughts and ideas on the topics below.

Focus group topics and qualifying criteria for participation are listed below along with information on available times and dates for participation. The participant sign-up form will be sent to all registered attendees on Thursday, July 8. The sign-up form will also be available within the Virtual NTF Expo event platform, which opens on July 20.

### *SB/SE Focus Group Topic 1: Improving the Taxpayer Experience*

**Description:** The Taxpayer First Act requires IRS to develop a long-term strategy for improving customer service and the taxpayer experience. The IRS will improve taxpayer experiences by expanding digital services, seamlessly guiding taxpayers to available resources, and proactively educating the taxpayer community. In addition, the IRS aims to establish an interactive network of partnerships, focus strategies to better assist underserved communities, and utilize advanced analytics of enterprise data to better understand the customer needs.

**Qualifying Criteria:** Tax practitioners with two or more staff. We invite you to join this focus group to share your IRS customer service experiences, challenges, perspectives, and suggestions. Assist the IRS in developing customer service strategies that fit you and your clients. Help reimagine customer service at the IRS through change made possible by the Taxpayer First Act.

- Tuesday, July 20, 2021 at 12:30 PM – 1:30 PM EST
- Tuesday, July 27, 2021 at 12:30 PM – 1:30 PM EST
- Tuesday, August 3, 2021 at 12:30 PM – 1:30 PM EST
- Tuesday, August 10, 2021 at 12:30 PM – 1:30 PM EST
- Tuesday, August 17, 2021 at 12:30 PM – 1:30 PM EST

## ***SB/SE Focus Group Topic 2: Designing a Business Taxpayers Online Account & Envisioning a Form 1099 Filing Platform***

**Description:** Tax Professionals interact with the IRS, on their business client's behalf, for a variety of federal tax matters. Examples include tax return preparation, filing, paying and gathering information to respond to IRS communications. To make fulfilling a business client's tax commitments easier, faster, and more efficient, the IRS is considering developing an Online Account for Business Taxpayers. Planning for a Form 1099 filing platform is already underway. To help inform and guide product development, the IRS would like to better understand the needs of the business taxpayer.

**Qualifying Criteria:** Tax practitioners with business clients or are small business owners themselves. We invite you to join this focus group to share your IRS business taxpayer experiences, challenges, perspectives, and suggestions. What would you and your clients like to see in a proposed IRS online account for business taxpayers? What products and features might lead you to use such an account? Contribute your insights and feedback for envisioning a proposed new IRS online platform for preparing and filing various types of Form 1099. Help the IRS envision what these accounts might achieve.

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## ***SB/SE Focus Group Topic 3: Changes in Partnership Environment & Where's Form 944?***

**Description:** The Bipartisan Budget Act of 2015 (BBA) repealed the Tax Equity and Fiscal Responsibility Act (TEFRA) partnership procedures and replaced them with a new centralized partnership audit regime effective January 1, 2018. The IRS wants to better understand the perspective of practitioners and taxpayers subject to these new partnership rules. Form 944, Employer's ANNUAL Federal Tax Return, was first introduced in 2006. It is designed so that the smallest employers, those whose annual liability for social security, Medicare, and withheld federal income taxes is \$1,000 or less, can file and pay once a year instead of quarterly. The IRS wants to better understand any unintended consequences of elimination of Form 944.

**Qualifying Criteria:** Tax practitioners with partnership clients and are familiar with filing federal partnership tax returns. Share your perspective on changes in the partnership environment over the past several years. How have your practice and clients been impacted by the move from TEFRA to BBA? Aid the IRS in understanding key factors influencing partnership compliance. Do your clients file IRS Form 944, Employers ANNUAL Federal Tax Return, which requires an annual payroll tax liability of less than \$1,000?

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- Wednesday, July 28, 2021 at 12:30 PM – 1:30 PM EST
- Wednesday, August 4, 2021 at 12:30 PM – 1:30 PM EST
- Wednesday, August 11, 2021 at 12:30 PM – 1:30 PM EST
- Wednesday, August 18, 2021 at 12:30 PM – 1:30 PM EST

## ***SB/SE Focus Group Topic 4: Improving the Offer in Compromise (OIC) Experience & Gig Economy Worker Tax Compliance***

**Description:** When the government encounters situations where a tax liability cannot be collected in full or there is a legitimate dispute as to what is owed, it is an accepted business practice to resolve these issues through negotiation and compromise. When reviewing an offer in compromise (OIC), the IRS considers each taxpayer's unique set of circumstances, such as their ability to pay, their income, expenses, and asset equity. The IRS wants to better understand the challenges of the OIC experience. Additionally, some taxpayers in the growing Gig Economy may receive Form 1099-K, Payment Card and Third-Party Network Transactions. The IRS is seeking additional information on difficulties of accurately reporting income from Form 1099-K.

**Qualifying Criteria:** Tax practitioners with experience assisting clients with an offer in compromise or worked with a client who had applied on their own, and knowledge of Form 1099-K is desired. Provide your insights on improving the IRS Offer in Compromise (OIC) program. What barriers do you see to achieving a successful OIC outcome? What should be changed? What issues do your clients working in the Gig Economy have regarding Form 1099-K? How might the IRS improve compliance in this growing area?

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## ***SB/SE Focus Group Topic 5: Passport Program & Virtual Currency Tax Compliance***

**Description:** The IRS Passport program that began in 2018 is a legislated partnership between the IRS and the Department of State (DOS) where “seriously delinquent tax debt” can have implications on passport use, issuance, and renewal. The IRS is collecting feedback to help determine if the information available on IRS.gov is sufficient to explain the Passport Program and provide guidance on how to resolve certification issues. The IRS is also seeking information about virtual currency and any recent trends practitioners have noticed.

**Qualifying Criteria:** Tax practitioners with significant experience preparing taxes for clients, have clients with significant tax debt, or have clients who interact with virtual currency. Have your clients' request for a new or renewed passport been denied, or, an existing passport been revoked, because of a seriously delinquent IRS tax debt? What obstacles do you see in that process and how could the IRS improve them? How do you see virtual currency commonly misunderstood or abused? What might the IRS do to assist in this area? In the next five-years, where do you see virtual currencies role in your practice or your clients' businesses?

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## ***SB/SE Focus Group Topic 6: Interest Abatement Feedback & Civil Penalties and Reasonable Cause Relief***

**Description:** IRC 6404(e)(1) gives the IRS discretion to abate interest on an underpayment where an IRS employee caused an unreasonable error or delay and the taxpayer (or representative) did not significantly contribute to the error or delay. The IRS wants to learn more about practitioner and taxpayer understanding of the criteria for unreasonable error or delay by the IRS. Additionally, different types of civil penalties may be asserted by the IRS. Taxpayers may request a reduction of or relief from certain civil penalties. The IRS is interested in identifying the tax practitioner community's understanding of the different standards of reasonable cause, as it relates to civil penalties.

**Qualifying Criteria:** Tax practitioners with knowledge of or experience with interest abatement related to when an IRS employee caused an unreasonable error or delay, or civil penalty relief related to reasonable cause. Have you made a request for abatement of that interest? What barriers do you see in that process? How could the IRS better address common misunderstandings in this area to increase the number of approved interest abatement claims? How do you apply and document the reasonable cause standards to request civil penalty relief for your clients?

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## ***W&I Strategies and Solutions (WISS) Focus Group Topic 1: Due diligence documentation requirements for EITC, CTC, AOTC and HOH***

**Description:** During past IRS Nationwide Tax Forums, the Refundable Credits Program Management (RCPM) office, responsible for communicating and monitoring policy on tax practitioner due diligence requirements, heard multiple reports of tax practitioners requesting and retaining taxpayer documentation for due diligence beyond what is required. With the goal of uncovering the uncertainty with record keeping requirements for due diligence, RCPM and the IRS want to understand the documentation tax practitioners inspect, the documentation they retain (i.e., copy), and the reasoning for these decisions.

**Qualifying Criteria:** Tax practitioners with knowledge and experience completing the due diligence requirements for the Earned Income Tax Credit (EITC), Child tax Credit (CTC), Additional Child Tax Credit (ACTC), credit for other dependents (ODC), American Opportunity Tax Credit (AOTC), or Head of Household filing status (HOH).

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## ***W&I Focus Group Topic 2: Correspondence & Form Improvement***

**Description:** IRS is redesigning notices and forms to be more effective. We are also exploring new methods of delivery. With that in mind, we want to discuss the content of our notices and how we deliver them. In addition, we would like to gain insight to taxpayer interest in accessing, filling out and submitting tax forms on mobile devices.

**Qualifying Criteria:** IRS is conducting focus groups with tax practitioners that have significant experience preparing taxes and responding to IRS correspondence. Discussions will be held regarding correspondence effectiveness and method of delivery. Discussions will also gauge the interest in preparing tax forms on mobile devices. Feedback will be used to improve future correspondence revisions and drive decisions on how correspondence is delivered and how tax information is received from taxpayers and tax professionals.

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## ***W&I Focus Group Topic 3: Multilingual Resources***

**Description:** The focus group research will evaluate the needs, preferences, and level of awareness of the tax practitioners who serve LEP taxpayers regarding IRS products and services for LEP taxpayers. The goal of the research is to develop suggestions for improvement to specific products, services, and communication strategies, to better meet the needs of LEP taxpayers.

**Qualifying Criteria:** IRS is conducting focus groups with tax practitioners who serve limited-English proficient (LEP) taxpayers. Discussions will be held about LEP taxpayers and tax professional's awareness and use of tax information products, tools, and services. The focus group is scheduled for 60 minutes, and your feedback will be used to improve resources LEP taxpayers have available to meet their tax obligations. Your participation is completely voluntary.

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The Paperwork Reduction Act requires that IRS provide an OMB Control Number on all approved public information requests. That number is OMB 1545-1349. You may send comments and questions regarding this process or suggestions for making it simpler to the following name and address: Internal Revenue Service, Special Services Section, SE:W:CAR:MP:T:M:S, Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.