



# Tax Forum | 2023

IRS Nationwide

## IRS Focus Groups

The Internal Revenue Service (IRS) looks forward to your participation in the 2023 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 will conduct in-person focus groups this year at the tax forum locations in each city.

*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 invited to attend the focus group. Participation is on a first come, first serve basis. We appreciate you taking time to meet with IRS research staff to share your thoughts and ideas on the topics below.

Descriptions of focus group topics are listed below along with the qualifying criteria for participation.

### **SB/SE Focus Group Topic 1: IRA and CHIPS Clean Energy Provisions**

**All locations: Tuesday, 11:30 a.m. – 12:30 p.m.**

**Description:**

As the importance of clean energy continues to grow, the IRS is committed to supporting manufacturers, sellers, and consumers in their transition towards sustainable practices. The Inflation Reduction Act of 2022 and the Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act have laid the foundation for an array of tax incentives to encourage the adoption of clean energy technologies. However, we understand that tax practitioners face challenges in navigating the complexities of these incentives, including finding relevant information and effectively applying for them on behalf of their clients. Your feedback will be instrumental in shaping the IRS's approach to these tax incentives, with a focus on making it easier for tax practitioners to determine their clients' eligibility, claim the incentives, and facilitate a smooth application process.

**Qualifying Criteria:** Tax Practitioners who have knowledge of, or experience with, the Inflation Reduction Act of 2022 and the CHIPS Act clean energy incentives. Please visit the Focus Group Booth for more information.

\*\*\*\*\*

### **SB/SE Focus Group Topic 2: Automated Underreporter Program/Form 1099-K/Collection Process**

**All locations: Tuesday, 11:30 a.m. – 12:30 p.m.**

**Description:**

The AUR program matches income and deductions reported by third parties against amounts reported on individual income tax returns. However, there are challenges and barriers to achieving timely responses and compliance from taxpayers. We value your perspective as a tax preparer in identifying these challenges and finding effective solutions. In addition, the IRS has recently implemented a new threshold of \$600 for the Form 1099-K, which impacts reporting requirements for various transactions. Your insights will help us gauge the preparedness of both practitioners and taxpayers and identify potential areas where further guidance or support may be necessary.

**Qualifying Criteria:** Tax Practitioners familiar with IRS payment plan options and who have clients who received a CP2000 notice (Request for Verification of Unreported Income, Payments, and/or Credits) and who received a Form 1099-K (Payment Card and Third-Party Network Transactions). Please visit the Focus Group Booth for more information.

\*\*\*\*\*



# IRS Nationwide Tax Forum | 2023

## **SB/SE Focus Group Topic 3: Digital Asset Transactions**

**All locations: Wednesday, 11:30 a.m. – 12:30 p.m.**

**Description:**

The world of digital assets evolved rapidly in recent years, and the IRS understands that tax practitioners and their clients face unique challenges in complying with the new reporting requirements and accurately calculating tax liabilities related to digital asset transactions. The IRS is committed to simplifying the tax compliance process for digital assets and making it easier for tax practitioners and their clients to navigate this evolving landscape. Your valuable feedback will directly contribute to the development of clearer, more accessible publications, training materials, policies, and outreach initiatives designed to address these challenges. Don't miss this unique opportunity to contribute to the development of clearer guidelines and resources for digital asset taxation.

**Qualifying Criteria:** Tax Practitioners who serve clients with digital assets, like virtual currency and non-fungible tokens (NFTs). We invite you to join this focus group to discuss your estimation on whether these transactions are becoming more mainstream, your view on how the IRS can better notify you and your clients of reporting requirements, and your opinions on the filing challenges of digital assets and/or transactions. Please visit the Focus Group Booth for more information.

\*\*\*\*\*

## **SB/SE Focus Group Topic 4: The Future of Self-Service**

**All locations: Wednesday, 11:30 a.m. – 12:30 p.m.**

**Description:**

The IRS recognizes the importance of embracing technology and enhancing electronic services to bridge the gap caused by the increasing demand for tax assistance and the limited availability of phone support. We believe that the insights and expertise of tax practitioners like you are essential in shaping the future of our online services. During this interactive session, we will explore the functionalities and capabilities of the Tax Pro Account and IRS.gov platforms. You will have the chance to share your experiences, discuss challenges you've encountered, and offer valuable input on how we can further improve these digital tools to simplify your workflow and enhance your ability to serve your clients efficiently. Don't miss this exciting opportunity to actively contribute to the IRS's mission of delivering efficient and user-friendly online services.

**Qualifying Criteria:** Tax Practitioners who use IRS.gov and practitioners who submitted a Power of Attorney or Tax Information Authorization through the Online Tax Pro portal. Please visit the Focus Group Booth for more information.

\*\*\*\*\*



# IRS Nationwide Tax Forum | 2023

## **SB/SE Focus Group Topic 5: Practitioner Priority Service Line and Digital Services**

**All locations:** Thursday, 12:15 – 1:15 p.m.

**Description:**

Have you been using any IRS digital/online services or the Practitioner Priority Service (PPS) phone line? Want to share your experience using these services directly with the IRS? IRS understands how essential it is to improve the customer experience, and our Taxpayer Experience Office wants to hear from you so they can make the improvements that are most important to you and your clients. Join us and your fellow tax practitioners for a discussion about what's working, what's not working, and what new features you'd like to see for various IRS digital/online services and the PPS line. This is a great opportunity for you to help shape the future of IRS services for both taxpayers and tax professionals!

**Qualifying Criteria:** Tax practitioners who use the Practitioner Priority Service phone line and any IRS digital or online services. Please visit the Focus Group Booth for more information.

\*\*\*\*\*

## **SB/SE INTERVIEW Topic 6: Communications on Abusive Tax Avoidance Transactions and Reporting Fraud**

**All locations:** Thursday, 12:15 – 1:15 p.m.

**Description:**

If you encountered tax fraud or abusive transactions, what would you do? Tax integrity is essential to both the IRS and the practice of tax professionals. However, we understand that each case is unique and it may not always be clear what steps should be taken. Here is an opportunity to participate in a one-on-one interview and help the IRS improve communications surrounding fraud and abusive transactions. You will have a chance to share your expertise, what topics you'd like more information on, where and how you'd like to see that information, and how we can make the referral process easier for you. Don't miss out! Please visit the Focus Group Booth for more information.

**Qualifying Criteria:** Tax practitioners who have ever had a client ask for advice on a transaction they considered to be abusive, or who have ever reported fraud to the IRS. Tax practitioners who have searched IRS.gov on abusive transactions or reporting fraud who don't necessarily meet the prior criteria are also welcome to participate in this on-site interview. Please visit the Focus Group Booth for more information.

\*\*\*\*\*

## **TAS Focus Group Topic 1: IRS Transparency**

**All locations:** Tuesday, 11:30 a.m. – 12:30 p.m.

**Description:**

The IRS provides a variety of information to taxpayers and their representatives; however, taxpayers still experience difficulty understanding the status of their expected refunds, the extent of any processing delays, and the progression of any of their compliance issues. Taxpayers also have problems obtaining answers to basic tax law questions, finding guidance on



# IRS Nationwide Tax Forum | 2023

new tax laws, and knowing what IRS guidance they can rely on. The Taxpayer Advocate Service wants to explore how the IRS can improve its transparency in each of these area in addition to learning about other areas where the IRS should be more transparent. TAS also wants to explore other ways for the IRS to approach transparency in the future including issues that may occur with various data the IRS collects.

**Qualifying Criteria:** Tax practitioners who have experience dealing with the IRS in trying to obtain information regarding their clients.

\*\*\*\*\*

## **TAS Focus Group Topic 2: Tax Administration - Post Inflation Act Funding**

**All locations: Wednesday, 11:30 a.m. – 12:30 p.m.**

**Description:**

The IRS received nearly \$80 billion from the Inflation Reduction Act. Over half of this funding is dedicated to compliance, but significant amounts are also available to fund IRS operations, taxpayer service and the modernization and acquisition of technology. Taxpayers and the American public expect and deserve frequent updates on how the IRS plans to use this funding. The Taxpayer Advocate Service is interested in hearing your perspective about how you and your clients feel about the IRS' plan to spend these funds. Topics will include satisfaction with the IRS' transparency on planned spending, the prioritization of these expenditures, the selection of segments that need additional compliance endeavors, and the inclusion or exclusion of items such as needed services and technology, which could improve taxpayers' IRS experience.

**Qualifying Criteria:** Tax practitioners who are familiar with the areas that the IRS will spend on improvement from the funding from the Inflation Reduction Act and are interested in sharing their insights on how the IRS should administer the funding it will receive from the Inflation Reduction Act.

\*\*\*\*\*



# IRS Nationwide Tax Forum | 2023

## **W&I Strategies and Solutions (WISS) Focus Group 1: See How Far We've Come: A Review of the Tax Preparer Toolkit.**

**Atlanta:** Tuesday, 11:30 a.m.- 12:30 p.m.

**National Harbor:** Tuesday, 11:30 a.m. – 12:30 p.m.

**San Diego:** Thursday, 12:15 – 1:15 p.m.

**Orlando:** Tuesday, 11:30 a.m. – 12:30 p.m.

### **Description:**

This focus group will gather feedback from tax practitioners regarding their awareness of and experience with the Tax Preparer Toolkit offered by the Refundable Credits Program Management (RCPM) Office. Participants will also provide input on what additional resources RCPM should consider developing. Focus group findings will be used and distributed by RCPM as part of their ongoing efforts to provide the most up-to-date and accurate information on online tools and resources for refundable credits and due diligence.

### **Qualifying Criteria:**

Tax practitioners who are familiar with the Tax Preparer Toolkit.

\*\*\*\*\*

## **W&I Strategies and Solutions (WISS) Focus Group 2: Improving the Taxpayer Experience and IRS Outreach to Better Serve Marginalized, Underrepresented, and Multilingual Taxpayers.**

**Atlanta:** Wednesday, 11:30 a.m. – 12:30 p.m.

**National Harbor:** Wednesday, 11:30 a.m. – 12:30 p.m.

**San Diego:** Thursday, 12:15 – 1:15 p.m.

**Orlando:** Wednesday, 11:30 a.m. – 12:30 p.m.

### **Description:**

This focus group will gather feedback from tax practitioners on how the IRS can improve outreach efforts to create a better experience for tax practitioners and their marginalized, underserved, and multilingual clients. The Taxpayer Experience Office (TXO) will use focus group results to find better ways to serve marginalized, underrepresented, and multilingual taxpayers.

### **Qualifying Criteria:**

Tax practitioners who serve marginalized, underserved, and multilingual clients.

\*\*\*\*\*





# Tax Forum | 2023

IRS Nationwide

## **W&I Strategies and Solutions (WISS) Focus Group 3: Who is the Balance Due Taxpayer?**

**Atlanta:** Tuesday, 11:30 a.m. – 12:30 p.m.

**National Harbor:** Thursday, 12:15 – 1:15 p.m.

**San Diego:** Tuesday, 11:30 a.m. – 12:30 p.m.

**Orlando:** Thursday, 12:15 – 1:15 p.m.

### **Description:**

This focus group will uncover the changes in taxpayers lives that result in an unexpected balance due. We will also explore the strategies tax practitioners use with their clients to help them avoid a balance due. Finally, we will ask tax preparers for feedback on educational and outreach materials the IRS is developing to help taxpayers avoid an unexpected balance due. Focus group findings will be used by the Taxpayer Experience Office to help taxpayers take a proactive approach to avoiding an unexpected balance due.

### **Qualifying Criteria:**

No specific qualifying criteria. All tax practitioners are welcome.

\*\*\*\*\*

## **W&I Strategies and Solutions (WISS) Focus Group 4: Improving Service and Experience for International Taxpayers.**

**Atlanta:** Thursday, 12:15 – 1:15 p.m.

**National Harbor:** Thursday, 12:15 – 1:15 p.m.

**San Diego:** Wednesday, 11:30 a.m. – 12:30 p.m.

**Orlando:** Thursday, 12:15 – 1:15 p.m.

### **Description:**

This focus group will gather feedback from tax practitioners on current best practices and ideas for enhancements to create a quality experience for international clients. Focus group findings will be used and distributed by the Taxpayer Experience Office (TXO) as part of their ongoing effort to create seamless experiences and service for the international tax community.

### **Qualifying Criteria:**

Tax practitioners who serve international taxpayers.

\*\*\*\*\*



# IRS Nationwide Tax Forum | 2023

## **W&I Strategies and Solutions (WISS) Focus Group 5: Digital Notices and Additional Correspondence**

**New Orleans:** Wednesday, 11:30 a.m. – 12:30 p.m.

**Atlanta:** Wednesday, 11:30 a.m. – 12:30 p.m.

**National Harbor:** Tuesday, 11:30 a.m. – 12:30 p.m.

**San Diego:** Wednesday, 11:30 a.m. – 12:30 p.m.

**Orlando:** Tuesday, 11:30 a.m. – 12:30 p.m.

### **Description:**

The purpose of this focus groups is to seek comments and suggestions from tax practitioners regarding digital notices, additional correspondence options with the IRS and accessing additional information about notices that you receive via URL or QR code. The discussion will focus on options for digital notices, correspondence via digital and non-digital means and gathering additional information using URLs or QR codes.

### **Qualifying Criteria:**

Tax practitioners that have experience with clients that have received notices from the IRS and practitioners with clients who have communicated with the IRS through mail, phone or through digital channels.

\*\*\*\*\*

## **W&I Strategies and Solutions (WISS) Focus Group 6: IRS Documentation Upload Tool (DUT)**

**New Orleans:** Wednesday, 11:30 a.m. – 12:30 p.m.

**Atlanta:** Thursday, 12:15 – 1:15 p.m.

**National Harbor:** Wednesday, 11:30 a.m. – 12:30 p.m.

**San Diego:** Tuesday, 11:30 a.m. – 12:30 p.m.

**Orlando:** Wednesday, 11:30 a.m. – 12:30 p.m.

### **Description:**

Making the IRS more accessible, efficient, and effective through technology is one of the driving forces behind creating the IRS Documentation Upload Tool (DUT). The IRS DUT allows taxpayers and their tax professionals to upload requested documentation online instead of mailing it to the IRS. Although this new secure form of digital communication is currently available for a limited number of notices, there are plans for the IRS to expand this digital correspondence feature to additional notices. Your valuable feedback will directly contribute to future expansion efforts. Please visit the Focus Group Booth for more information.

### **Qualifying Criteria:**

Tax practitioners who serve clients who send information to the IRS in response to a notice. We invite you to join this focus group whether you have knowledge of, or experience with the IRS Documentation Upload Tool (DUT). Please visit the Focus Group Booth for more information.



# Tax Forum | 2023

IRS Nationwide

\*\*\*\*\*

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.

---