

Appendix A: Schedule for 2015 IRS Nationwide Tax Forums

2015 Nationwide Tax Forum Locations and Dates

City	Dates
National Harbor (DC)	July 7 – 9
Denver, CO	July 28 – 30
San Diego, CA	August 11 – 13
Atlanta, GA	August 25 – 27
Orlando, FL	September 1 – 3

Appendix B: Screener's Guide for the "94X E-file" Focus Group

Hello, my name is _____ and I am an employee of the Internal Revenue Service. I am recruiting approximately 20 tax practitioners to participate in one of the focus group discussions that will be held during this tax forum. The IRS has asked me to gather ideas and opinions about proposed mandates to electronically file employment tax returns.

First, may I ask you a qualifying question?

Question: Have you assisted any of your clients with filing employment tax returns within the last year?

If the answer is yes, then invite the practitioner to participate in the focus group.

If the answer is no, thank the practitioner for stopping to talk with you.

We would like to invite you to participate in the focus group titled '94X E-file' with about nine other tax practitioners. Again, we want to hear your opinions, views and ideas. The session should take approximately 2 hours and will be held on __ (day) __ at __ (time) __ in Room _____.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this focus group is 1545-1349. We estimate the time required to be two hours. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to:

Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:T:SP
1111 Constitution Ave. NW
Washington, DC 20224

Appendix C: Moderator's Guide for the '94X E-File' Focus Group

Hi! My name is _____ and I'm a focus group moderator from the Internal Revenue Service. This is my co-moderator _____.

The IRS has a strong commitment to improve our service to customers and, in that light, we are seeking important information from those who will be impacted by potential mandates to e-file employment tax returns. The IRS would like to gather your thoughts and opinions regarding the potential mandates.

Before we start, let me ask how many of you have ever participated in a focus group before? For those of you who have not, let me explain. A focus group is a research tool used to gather ideas and opinions from a group of individuals with a common characteristic or experience by means of directed discussion.

My job as a moderator is to help guide the flow of conversation, make sure everyone's comments are heard, and ensure that questions about various aspects of the topics are covered. You will see me referring to this outline during our session. The outline includes all points I need to cover with the group, and helps me keep the discussion on track. It is important that we cover all of the topics. Therefore, I may at times have to break off the conversation in order to move on to another area on the guide.

In order for our discussion to move along smoothly, I would like to go over some ground rules:

- The IRS has arranged this room during this conference for you to speak with us. We only need to know your first name in order to keep the discussion moving.
- There are no **right or wrong answers**, but there could be different points of view. Everyone's opinion is valuable, so I'd like everyone to participate and be courteous to others.
- Please turn off any cell phones.
- Please speak one-at-a-time, loudly, and clearly.
- I will be watching our time and directing our conversation. My co-moderator will be taking notes. Because it's hard to listen to your comments and capture everything once the conversation gets moving, we will also tape this session. The tape will only be used to refresh our memory and to ensure that we convey your ideas and opinions accurately in the report. **NO NAMES WILL BE USED IN THE REPORT.** Once the report is written, the tape is destroyed.
- We will be here about 2 hours. There will be no formal break; however, if you need to stretch, go to the restroom, or walk around a little, please feel free to do so but please come back quickly. Your comments are very important to us.

We are required by law to report to you the OMB control # for this public information request. That number is 1545-1349.

Warm Up

Let's begin! Please give me your first name only, how long you've been in business and what types of returns you prepare. Note: Go around the table.

General Questions

What kind of businesses do you represent?

Filing Options

What are your thoughts on filing employment taxes electronically?

How are the employment tax returns you prepare for your clients commonly filed? (List answers on flip chart)

Probes:

- I e-file the return through a third party who is an IRS authorized transmitter.
- I e-file the return for the client myself, since I am authorized by the IRS to do so.
- I file the return on paper for the client.
- I complete the return and give it to the client, who files it however they prefer.
- Other.

What are the main reasons the employment tax returns you prepare for your clients not e-filed? (List answers on flip chart)

Probes:

- Clients do not want to pay for e-filing.
- Clients worry about tax data security when e-filing.
- Clients believe e-filing is too slow or complicated.
- Clients are more familiar and comfortable with filing on paper.
- I prefer not to register with the IRS as a Reporting Agent.
- Other.

What other returns do you e-file? (List answers on flip chart)

Probes:

- State and local employment tax returns.
- Other federal business returns.
- State and local business returns.
- Federal personal income tax returns.

- o State and local personal income tax returns.
- o Other.

New Electronic E-filing Methods

The IRS recently introduced two new methods of electronically signing e-filed employment tax returns, using Forms 8879-EMP and 8453-EMP. With the 8879-EMP, the **employer** signs a form authorizing the return originator to transmit a PIN to the IRS in place of a signature, and the originator retains the signed paper form. With the 8453-EMP the **employer** signs a paper form which is then scanned, and a PDF signature document is transmitted as an attachment to the e-filed return. **(Provide copies of the Forms 8879-EMP and 8453-EMP)**

How many of you are aware these new electronic signature methods are available? (Have them raise their hands and secure a count)

How many of you have used the new electronic signature methods? (Have them raise their hands and secure a count)

Probes:

- o Yes, I have tried the Form 8879-EMP method (PIN entry).
- o Yes, I have tried the Form 8453-EMP method (PDF attachment).
- o Yes, I have tried both methods.

For those who used the new electronic signature methods, how was the experience?

Communications

How do you assist your employment tax clients with applying for an on-line employment tax signature PIN?

How do you assist your employment tax clients with filing federal income reporting documents, such as W-2s and 1099s?

How do you assist your employment tax clients with:

- Making employment tax payments and deposits?
- Hiring a dedicated payroll e-services firm to deal with employment taxes?

How do you prefer to receive general information about employment taxes?

Probes:

- o From IRS printed publications and mass mailing.
- o From the IRS tax practitioner website.
- o From an IRS walk-in help-desk or telephone help-line.
- o From tax professional associations and conferences.

- o Other.

How should the IRS communicate employment tax e-filing requirements?

What can the IRS do to make employment tax e-filing more attractive to you as a tax practitioner?

Probes:

- o Make it free or low-cost.
- o Make it simpler and quicker to enroll in the system.
- o Simplify the electronic signature process.
- o Provide better guidance and instructions.
- o Other.

Overall Challenges/Benefits

What are the challenges that may prevent the proposed mandate to e-file employment tax forms from being successful?

What are the benefits of e-filing employment tax forms?

Probes:

- o It quickly provides proof that a return has been received.
- o It saves on printing, mailing and storage costs.
- o It helps keep client information organized and easily retrievable.
- o Other.

Conclusion

Are there any more comments about the topics we covered today?

Thank you for sharing your thoughts and opinions today. Your participation and feedback is extremely valuable and it will provide the IRS with information to consider before proposing any mandates. Have a great day.

Appendix D: Form 8879-EMP IRS e-file Signature Authorization for Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945

Form 8879-EMP (October 2013) Department of the Treasury Internal Revenue Service	IRS e-file Signature Authorization for Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945 For the period beginning _____, 20____, and ending _____, 20____ Do not send to the IRS. Keep for your records. Information about Form 8879-EMP and its instructions is at www.irs.gov/form8879emp .	OMB No. 1545-0967
Name (as shown on Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, or 945) _____		Employer identification number _____

Part I Type of Return and Return Information (Whole dollars only)

Check the box for the return that you will file using this Form 8879-EMP. Enter the amounts from the applicable lines of the return. If any of the applicable lines on the return are blank, leave line 1b, 1c, 2b, 2c, 3b, 3c, 4b, 4c, 5b, or 5c, whichever is applicable, blank (do not enter -0-). However, if you entered -0- on the return, enter -0- on the applicable line. Complete a separate Form 8879-EMP for each return.

1a Form 940 check here <input type="checkbox"/>	b. Total payments to all employees (Form 940, Part 2, line 3)	1b	
(all 940 series)	c. Balance due (Form 940, Part 4, line 14)	1c	
2a Form 941 check here <input type="checkbox"/>	b. Total taxes after adjustments (Form 941, Part 1, line 10)	2b	
(all 941 series)	c. Balance due (Form 941, Part 1, line 12 (line 14 for the fourth quarter of 2013))	2c	
3a Form 943 check here <input type="checkbox"/>	b. Total wages subject to social security tax (Form 943, line 2)	3b	
(all 943 series)	c. Balance due (Form 943, line 15)	3c	
4a Form 944 check here <input type="checkbox"/>	b. Wages, tips, and other compensation (Form 944, Part 1, line 1)	4b	
	c. Balance due (Form 944, Part 1, line 11)	4c	
5a Form 945 check here <input type="checkbox"/>	b. Total taxes (Form 945, line 3)	5b	
	c. Balance due (Form 945, line 5)	5c	

Part II Taxpayer Declaration and Signature Authorization

Under penalties of perjury, I declare that I have an approved role (as identified in the instructions for the employment tax return) within the company listed above and that I have examined a copy of the electronic return and accompanying schedules and statements for the period shown above and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the electronic return. I consent to allow the electronic return originator (ERO), transmitter, or intermediate service provider to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days before the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as the signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

Taxpayer's PIN: check one box only

- I authorize _____ ERO firm name to enter this PIN as the signature on the electronically filed return. do not enter all zeros
- I will enter a PIN as the signature on the electronically filed tax return. Check this box only if you are entering a PIN and the return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Taxpayer's signature Print your name and title Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed return for the taxpayer indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns, and Pub. 3823, Employment Tax e-file System Implementation and User Guide.

ERO's signature Date

**ERO Must Retain This Form — See Instructions
 Do Not Submit This Form to the IRS Unless Requested To Do So**

Appendix E: Form 8453-EMP, Employment Tax Declaration for an IRS e-file Return

Form 8453-EMP (October 2013) Department of the Treasury Internal Revenue Service	Employment Tax Declaration for an IRS e-file Return For the period beginning _____, 20____, and ending _____, 20____. For use with Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945. ▶ File electronically. Do not file paper copies. ▶ Information about Form 8453-EMP and its instructions is at www.irs.gov/form8453emp .	OMB No. 1545-0967
Name (as shown on Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, or 945)		Employer identification number

Part I Type of Return and Return Information (Whole dollars only)

Check the box for the return that you will file using this Form 8453-EMP. Enter the amounts from the applicable lines of the return. If any of the applicable lines on the return are blank, leave line 1b, 1c, 2b, 2c, 3b, 3c, 4b, 4c, 5b, or 5c, whichever is applicable, blank (do not enter -0-). However, if you entered -0- on the return, enter -0- on the applicable line. Complete a separate Form 8453-EMP for each return.

1a Form 940 check here ▶ <input type="checkbox"/>	b. Total payments to all employees (Form 940, Part 2, line 3)	1b	
	c. Balance due (Form 940, Part 4, line 14)	1c	
2a Form 941 check here ▶ <input type="checkbox"/>	b. Total taxes after adjustments (Form 941, Part 1, line 10)	2b	
	c. Balance due (Form 941, Part 1, line 12 (line 14 for the fourth quarter of 2013))	2c	
3a Form 943 check here ▶ <input type="checkbox"/>	b. Total wages subject to social security tax (Form 943, line 2)	3b	
	c. Balance due (Form 943, line 15)	3c	
4a Form 944 check here ▶ <input type="checkbox"/>	b. Wages, tips, and other compensation (Form 944, Part 1, line 1)	4b	
	c. Balance due (Form 944, Part 1, line 11)	4c	
5a Form 945 check here ▶ <input type="checkbox"/>	b. Total taxes (Form 945, line 3)	5b	
	c. Balance due (Form 945, line 5)	5c	

Part II Declaration of Taxpayer (see instructions)

- 6a I am requesting a refund on Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, or 945.
- 6b I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed for the return indicated on lines 1a, 2a, 3a, 4a, or 5a, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Under penalties of perjury, I declare that I have an approved role (as identified in the instructions for the employment tax return) within the company listed above and the information I have given the electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding return. To the best of my knowledge and belief, the return is true, correct, and complete. I consent to the ERO, transmitter, and/or ISP sending the return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending the ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the return or refund is delayed, I authorize the IRS to disclose to the ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here

Taxpayer's signature	Print your name and title	Date
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Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the return indicated above and that the entries on Form 8453-EMP are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns, and Pub. 3823, Employment Tax e-file System Implementation and User Guide. If I am also the paid preparer, under penalties of perjury I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. This paid preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			