Moderator's Guide for
TM103XX NTF21 Designing a Business Taxpayer's Online Account AND the Form 1099 Filing Platform
Focus Groups

Hi! My name is ____________ and I'm a focus group moderator from the Internal Revenue Service. My co-moderators are _____________ and ____________, and they will be taking notes during our conversation.

We are seeking information on how Tax Professionals interact with the IRS, on their business client's behalf, for a variety of federal tax matters. In order to make a business client's tax commitments easier, faster and more efficient, the IRS is building a **Form 1099 filing platform** and considering developing an **Online Account for Business Taxpayers**. During this session, we would like your feedback to help inform and guide product development for these two efforts.

For those of you who may not have participated in a focus group before, 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. The common experience today is that everyone here should be **tax professionals with business clients or are small business owners themselves.**

(Note to Moderator: If someone does NOT have the appropriate experience, thank them and politely have them leave.)

Before we start, I need to go over several administrative items and some ground rules:

- Administrative items
    1. The written summary created from this session will NOT use any names nor reflect any personal information that could be traced to you.
    2. We ask you to respect others privacy and not share what is discussed today.
    3. As a standard practice and for the protection of your privacy, a Privacy & Civil Liberties Impact Assessment (PCLIA) has been submitted and approved for this project.
    4. The Paperwork Reduction Act requires that the IRS display Office of Management and Budget (OMB) control number on all public information requests. The OMB Control Number for this focus group is 1545-1349. Participation in this focus group is voluntary, and we estimate the length of the session will be one hour.

My job as the moderator is to help guide the flow of conversation, make sure everyone's comments are heard, and ensure the list of specific questions are covered in our session together. A few ground rules and then we'll get started:

- Ground Rules
    - Please silence any background noise and cell phones.
    - Everyone's opinion is valuable, so I'd like everyone to participate.
    - There are no right or wrong answers. Please speak up if you have a different point of view.
    - Whenever you speak, please state your name, then your response; we only need to know your first name during our discussion today.

- Does anyone have any questions?

Warm Up

[Note to moderator]: Throughout the session, please focus on the pain points and why, as this is the main concern for our customers.

Let's begin! Please give me your first name only, whether you are a business owner, and how long you have filed federal business tax returns (for clients or yourself)?

a) [Note to moderator]: Go around the phone [round-robin] and count.

Part A: Introduction

1) What type of business clients do you primarily serve?
    a) Probe: Small business or sole proprietors? Partnership? Corporations?
    b) ASK: How many employees do your business clients have?
    c) ASK (if, you are a business owner): How many employees do you have?
    d) ASK: How do you currently verify that your client is authorized to act on the behalf of a business?
2) What tasks do you perform most often with the IRS, on behalf of your business clients?
    a) Probe: Prepare/gather information? Filing? Paying? Request transcripts? Communicating with the IRS?
    b) ASK: Which of these tasks are the most frustrating? Why?
    c) ASK: How often/when do you perform each of these tasks for your clients? Monthly? Quarterly? Annually?
3) What would you want from the IRS or your business clients to make the business tax experience easier, faster, or more efficient for you?

Part C: Filing & Paying

4) Which IRS forms do you most often file for your clients?
    a) Probe: What is the filing process (preparing and filing, distribute, maintain completed records)?
    b) ASK: What types of business tax payments do you typically make for your business clients
    c) ASK: How/where do you make these payments?
5) Which IRS forms are the most difficult or time consuming to complete, file, or pay?
    a) What makes these the most difficult/time consuming (why?)?
    b) Probe: Which forms do you still rely on mailing or faxing?
    c) Probe: Which of these tasks are the slowest? Complex? Frustrating?
    d) ASK: How many forms do you submit each time?
6) What is your process for completing the filing requirements for 1099 Forms?
    a) Probe: How often are you contacting clients?
    b) Probe: How many throughout the year? Method of submission? Submitting throughout the year? Waiting until the end of the year to complete all? Prepare early to easily file during the filing season?
7) What are the main barriers that you often encounter when filing 1099 forms online?

Part E: Business Account

8) Which online accounts on IRS.gov have you used?
   a) Probe: Individual Online Account? Tax Pro E-Services? Tax Pro Account (launched in July 2021)?
   b) Probe: Have you heard about these online accounts?
   c) ASK: What can IRS do to help inform business owners and tax professionals about these online accounts?
9) If the IRS offered an Online Business Taxpayer Account what information would you expect it to offer your business clients?
   a) Probe: Which tasks could be performed/process improved by having an Online Business Taxpayer Account?
   b) Probe: Which businesses (e.g. sole props, partnerships etc.) would benefit most? Why?
10) What information/tasks would you expect to have access to from your client's business account to make your job easier, faster, or more efficient?
   a) Probe: How would it be different from the Individual Online Account?
   b) Probe: How would it be different from the Tax Pro E-Services? Tax Pro Account (launched in July 2021)?
11) Have you ever accessed your or your client's business account on their State Tax website?
   a) Probe: Which site(s) have you accessed and for what purpose?
   b) Probe: What features did you really like? Dislike? Wished it had?

For Wireframe/Screensharing [Business Online Account (BOLA)]:

The IRS is developing a tool in which businesses will have an equivalent of the individual online account on IRS.gov. We are going to look at some screenshots of the Business Online Account in development and I will ask for your feedback regarding specific processes.

12) The IRS would like to get your feedback on the document we are sharing on the screen. I'll quickly take you through the document, then ask you some questions.

[Note to moderator]: Please walk through the document with the participants using screensharing.

   a) What are your first impressions of the account?
      (1) ASK: What is missing that you would you expect to find for an IRS business account?
      (2) ASK: What are the most useful areas?
      (3) ASK: Which areas would you suggest we move or eliminate?

For Wireframe/Screensharing [1099 Platform]:

The IRS is developing a tool in which business owners can prepare, track, and file 1099 tax forms on IRS.gov. We are going to look at a series of screenshots of the 1099 Online Tool in development and I will ask for your feedback regarding specific processes.

13) The IRS would like to get your feedback on the document we are sharing on the screen. I'll quickly take you through the document, then ask you some questions.

[Note to moderator]: Please walk through the document with the participants using screensharing.

First is the dashboard, then the steps for completing a 1099 form, and finally how to track, file, and download multiple 1099s.

- b) Would you use this tool for yourself or on behalf of a client?
  - (1) Probe: How does it compare to what you currently use for 1099 filing for yourself or client?
- c) What sections would you use? Why?
- d) What sections would you NOT use? Why?
- e) What can we do to improve the information on this document?
  - (1) What areas are confusing?
  - (2) What do you like best about the tool?
  - (3) What do you like least about the tool?
  - (4) Is there anything you would change?

14) The IRS wants to make this tool easy to find and use. If you needed to find this tool through a search engine or IRS.gov, what key words or phrases would you search for?
15) What additional information or assistance do you need to make completing your client's taxes more efficient?

Part F: Conclusion

16) Are there any additional comments about the topics we covered today?

Before we conclude, I would like to check with my co-moderator to see if they need any information clarified.

Thank you for sharing your thoughts and opinions today. Your participation and feedback are extremely valuable and will provide the IRS with information to consider. Have a great day!