

FISCAL YEAR 2021

# SB/SE Focus Guide – *It's Still the Time!*

A message from the SB/SE commissioner & deputy commissioners

With the onset of the pandemic, our FY20 priorities immediately and rightfully shifted to the safety and well-being of our SB/SE family and the American taxpayer. What didn't shift was our core mission and guiding principles. They are firm anchors for our business decisions and allowed us to maintain our focus while we adjusted our day-to-day operations to meet the challenges of COVID-19.

Last year, our theme for the Focus Guide was *Now is the Time!* and, with your help, we began shaping the future of SB/SE. For FY21, *It's Still the Time!* and our areas of focus will move us closer to achieving our SB/SE goals and priorities in a challenging and changing environment.

Each SB/SE operating unit provided the source material for the 2021 edition. It presents our priorities and organizational goals that support the overall IRS mission and strategic plan for the coming year. The **SB/SE 2019 Annual Report** shows how having a clear focus at the outset helped direct our actions. Look for the 2020 report next year.

## OUR CORE MISSION

Help small business and self-employed taxpayers understand and meet their tax obligations, while applying the tax law with integrity and fairness to all.

Our mission promotes voluntary compliance by focusing on renewed presence, ensuring public transparency, taking enforcement action every time it's appropriate, and informing and empowering taxpayers.

## OUR GUIDING PRINCIPLES

Take some time to review the guiding principles we developed last year. Consider how embracing the mission and pursuing excellence helps shape our future in SB/SE.

## OUR FY21 FOCUS

The 2021 SB/SE Focus Guide is a fresh look at this fiscal year – but it isn't everything. Your health and safety, as well as that of our taxpayers, continue to be our highest priority. We view all areas of focus through that concern. We will learn as we go, adapt when needed, and always let our core mission and guiding principles light our way. Every year has its own challenges and we can use them to identify opportunities to do our work better and more efficiently.

Here's a few examples of how we did that last year:

- Increased telework availability
- Established new Office of Fraud Enforcement
- Kicked off the High-Income Delinquent Filers initiative
- Addressed abusive transactions including Micro-captive Insurance and Syndicated Conservations Easements
- Protected statutes
- Reinstated a seasonal workforce
- Onboarded and trained new hires virtually
- Implemented COVID-19 legislation

## YOUR PART

Of course, this isn't an exhaustive list. Think about what's shared here and how it affects the work you do, our teams and all of SB/SE. Like last year, we ask you to bring your ideas, goals, victories and challenges to the table. We're only as good as our shared experiences and abilities. *You're* what makes the difference when we succeed.

A guide serves no purpose unless we use it. Use the guide as a discussion tool for your individual workgroups. Make one focus area, guiding principle or element from our core mission your goal for the day. Whether you accomplish the goal that day or a week later you've clearly shown...

***It's Still the Time!***



**Eric Hylton**  
SB/SE Commissioner



**Darren Guillot**  
SB/SE Deputy  
Commissioner  
Collection &  
Operations Support



**De Lon Harris**  
SB/SE Deputy  
Commissioner  
Examination

## Our Guiding Principles

### **Embrace the Mission**

I will work with a sense of urgency, integrity, and professionalism every day to be responsive to the needs of the taxpayer and will take appropriate enforcement actions to ensure a fair and equitable tax system for all.

### **Pursue Excellence**

I will hold myself accountable, excel through continuous learning, and be transparent in my engagement with internal and external stakeholders, so that I can be the best example of a public servant.

### **Shape our Future**

I will continuously strive to pursue efficiency in operations, quality in decision making, and assist others to better the organization and workforce for future generations.

# FY21 SB/SE Focus

- ▶ EXAM
- ▶ COLLECTION
- ▶ OPERATIONS SUPPORT

## STRENGTHEN COMPLIANCE ACTIVITIES

- Take enforcement action every time it is appropriate (consider COVID-19 impact).
- Take action to mitigate risks of non-compliance and evolving threats.
- Expand use of all civil penalties including those used infrequently.
- Use the badges of fraud to identify and develop civil and criminal fraud cases.

## IMPROVE OPERATIONAL EFFICIENCIES

- Reduce the time between opening and closing of compliance activities.
- Use stakeholder feedback to improve policies, procedures, and use of data.
- Deliver additional resources to communities or taxpayer segments where there is limited SB/SE presence.

## MAINTAIN A TAXPAYER-FOCUSED ORGANIZATION

- Develop solutions for providing the services taxpayers need and expect.
- Teach taxpayers – especially those with limited English proficiency – about tools and information they need to understand new legislation, their federal tax rights and meet their responsibilities.

## ENSURE AWARENESS AND COLLECTIVE UNDERSTANDING

- Strengthen internal and external partnerships.
- Use external communication to show the impact of non-compliance.

## LEVERAGE TECHNOLOGY AND DATA ANALYTICS

- Use research and data analytics to propose solutions for non-compliance, emerging issues, and better serve and understand the public.
- Expand SB/SE digital and virtual service options to improve the taxpayer experience and foster voluntary compliance.

## DEVELOP OUR WORKFORCE

- Hire a diverse workforce with the skills and abilities necessary to meet our business goals.
- Supply all employees with the training necessary for a highly skilled workforce reducing the chances of business disruption.
- Safeguard the health and safety of employees while still delivering mission-critical functions.

## FY21 IRS Areas of Focus

- Safeguarding the Health and Safety of Employees and Taxpayers
- Putting Taxpayers First
- Improving Compliance
- Modernizing the IRS

## IRS Strategic Goals

- Empower and enable all taxpayers to meet their tax obligations
- Protect the integrity of the tax system by encouraging compliance through administering and enforcing the tax code
- Collaborate with external partners proactively to improve tax compliance
- Cultivate a well-equipped, diverse, flexible and engaged workforce
- Advance data access, usability and analytics to inform decision-making and improve operational outcomes
- Drive increased agility, efficiency, effectiveness and security in IRS operations