

FISCAL YEAR 2025

SB/SE Focus Guide – Empowering You & Helping Taxpayers Comply

A message from SB/SE Commissioner Lia Colbert and Deputy Commissioner Maha Williams



Lia Colbert
SB/SE Commissioner



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We are the largest compliance organization in the IRS, and we serve *all* taxpayers fairly. This year, we pivot from our historic hiring efforts in FY24 to focus on equipping you with the skills and tools necessary to meet taxpayers where they are and help them fulfill their tax responsibilities. Our work at the IRS is the foundation of success for our nation – collecting 96% of the revenue that funds the federal government!

Monumental Hiring in FY24

We are thrilled to have onboarded about 8,400 new hires in a wide range of positions in FY24. We also transitioned nearly 6,000 employees to new positions – an incredible achievement made possible by the dedication of our employees and managers across SB/SE.

As we move into FY25, we will lean into the expertise of our experienced staff and provide more opportunities for training and development – not just for new hires but seasoned employees and managers, too. This dual focus will increase our efforts to tackle emerging areas of noncompliance, handle more complex cases, improve service, and elevate the taxpayer experience.

Safety

Your safety is paramount, and we want you to feel safe wherever you work. Our efforts to prioritize your safety include:

- Launching the Employee Safety and Engagement Team, a diverse team with representatives from NTEU and across the Service, to drive recommendations to further safeguard employees.
- Implementing a historic policy change to keep Revenue Officers safe in the field.
- Collaborating with Facilities Management and Security Services to address safety concerns at offices across the country.

In FY25, we will maintain a laser focus on your safety, swiftly implementing improvements so that you feel safe in the field and in the office.

FY 25 Outlook: Dreaming Bigger and Building on our Successes

Across SB/SE, we have achieved great things in record time thanks to our incredibly committed workforce and the unique opportunity provided by the Inflation Reduction Act. We simplified notices, embraced new ways to interact with taxpayers, expanded digitalization, ramped up fraud reduction efforts, and initiated actions to address non-filers.

The **IRS Strategic Operating Plan (SOP)** encompasses our work in SB/SE and outlines how the IRS will greatly improve the taxpayer experience. The **SOP annual update** in May 2024 provided a progress summary and defined outcomes to deliver over the next two years. In FY25, we're excited to build on our successes and continue our transformation efforts.

A Message from the SB/SE Commissioners

We are dedicated to our theme for FY25: **Empowering You & Helping Taxpayers Comply**. We encourage you to embrace this theme in your day-to-day work:

- **Empower yourself and others** by welcoming developmental opportunities, inspiring colleagues to share their ideas, working collaboratively, and celebrating successes large and small.
- **Help taxpayers comply** by considering their perspectives, meeting them where they are, educating them on their responsibilities, proposing solutions to enhance their experience, and providing the service you'd want if you were in their shoes.

We welcome your thoughts on our theme for 2025 and appreciate suggestions about how we can best support you. Share your feedback by emailing the [SB/SE Commissioner's mailbox](#). We continue to lead SB/SE with pride and gratitude for all you do and for your service to our nation's taxpayers. Thank you!



– Lia Colbert & Maha Williams

Compliance Focus

Helping taxpayers comply is everyone's responsibility, either directly or indirectly.

Headquarters and Operations Support functions lay the groundwork for success with strategic planning, coordination, policy direction, and technical support in areas such as budget, training, case selection, and hiring.

The **Offices of Fraud Enforcement and Promoter Investigations** lead SB/SE and the IRS in efforts to address fraud and abusive tax arrangements, collaborating across the Service to identify and mitigate emerging scams and schemes and increase fraud awareness. The **Offices of Servicewide Interest and Penalties** promote fairness in enforcement, applying interest and penalties consistently across the agency.

Campus Operations in both Exam and Collection play an invaluable role in the taxpayer experience. Campus employees are often the only interaction taxpayers have with the IRS — resolving accounts, explaining notices, examining taxes, and educating taxpayers about tools, resources, debt solutions, and more.

Field Operations in both Collection and Exam are home to thousands of field employees who are dedicated to ensuring individuals and businesses have the tools and education needed to comply with tax laws. They are also on the front lines identifying fraudulent activities, detecting abusive filings, recognizing emerging issues, and protecting taxpayers from unscrupulous preparers and promoters.

Supporting IRS Compliance Priorities

SB/SE is essential to achieving the Agency's goals. In FY25, we will support IRS compliance priorities, including:

- **Expanding audits** – improving examinations in areas with complex issues and returns to promote fairness and accuracy.

- **Timely and tailored collection activities** – enhancing enforcement efforts with improved timeliness through better data and analytics and providing a tailored approach to help taxpayers meet their tax responsibility.
- **Employee Retention Credit (ERC)** – providing crucial support by processing claims, handling withdrawal requests, accepting voluntary disclosures, auditing cases, taking appropriate collection actions to recapture improper credits, and identifying and investigating potential promoters.
- **Clean Energy** – supporting implementation of new and expanded tax credits to ensure seamless credit transfers and claims for qualifying products, from electric vehicles to insulated windows.
- **Preparer/Promoter Engagement Strategy** – continuing to provide real-time intervention for return preparers, evaluating referrals, conducting return preparer visitations, and developing penalty cases.
- **Digital Assets** – playing a key role in compliance, coordination, audits, and fraud detection in the rapidly evolving digital assets industry.
- **Non-filers** – building on FY24 efforts to reduce the number of high-income non-filers.
- **High income, high wealth initiative** – continuing efforts to recover tax debt owed by high income and high wealth taxpayers where over \$1 billion has already been collected.

Technology Focus

Equipping you with the right technology and tools is critical for your success. In FY25, we will continue to deliver the technology and tools you need, and taxpayers expect, leading to an improved customer experience and greater employee satisfaction. We are already seeing these benefits with the Business Tax Account, Energy Credits Online, Information

Return Intake System, and Document Upload Tool. Updated equipment and capabilities like secure messaging, scanning, and voice and chat bots are also helping taxpayers and benefiting our workforce.

As we strengthen the IRS for employees and taxpayers, we will ensure you have training and access to resources to use these tools effectively.



Employee Focus

Your experience matters. IRS and SB/SE leadership are committed to making SB/SE a place where you want to work and where you can thrive. To achieve this, we aim to cultivate a positive workplace characterized by transparency, trust, learning, and growth – a workplace where your voice is heard and your ideas flourish.

This year, we will focus on developing and improving training, enhancing manager skills, enriching support for on-the-job instructors, and providing growth and development opportunities for all. Our efforts in SB/SE will drive robust engagement, better communication, and inclusivity so all employees feel valued, motivated, and supported.

FISCAL YEAR 2025

SB/SE's Areas of Focus – Compliance, Technology & Employees

Empowering employees and helping taxpayers comply

COMPLIANCE

- Transform the taxpayer's compliance experience by helping and educating taxpayers so they can successfully meet filing and payment obligations.
- Educate taxpayers to help them understand opportunities to receive the tax benefits they deserve.
- Improve tax compliance and ensure fairness across taxpayer groups by focusing on complex issues and returns.
- Lead the agency in efforts to identify, investigate, and mitigate abusive preparers/promoters and fraud.
- Choose enforcement treatments that maximize opportunities to improve and sustain taxpayer compliance.
- Provide early, tailored contacts to all taxpayers with past-due balances and escalate to more intensive treatments only when appropriate.
- Expand engagement with non-filers by providing timely and tailored post-filing treatments to resolve issues and omissions.
- Continue to develop taxpayer-centric notices that taxpayers can understand and are delivered in their preferred way.

TECHNOLOGY

- Equip employees with the systems, technology, training, and data needed to be efficient and serve taxpayers effectively.
- Use data to inform operations and decision-making, better focus enforcement resources, and address emerging issues.
- Expand tools for taxpayers to access their data and self-serve through online services like Business Tax Account and Information Returns Intake System.
- Support technology that enables taxpayers to interact with the IRS easily and effectively.

- Enhance systems for accessing taxpayer information and managing cases.
- Streamline work and simplify the taxpayer experience with continued digitization of paper forms and documents.

EMPLOYEES

- Safeguard the health and safety of employees.
- Provide employees with the tools and resources they need to effectively do their job.
- Engage employees, solicit input, and use feedback to enhance the employee and manager experience.
- Foster a work environment grounded in respect, equitability, and inclusivity.
- Recognize and promote the importance of self-care and prioritize mental health.
- Create career paths and develop a pipeline for growth and advancement opportunities.
- Support managers with the tools, training, and resources to lead high-performing teams, including a face-to-face manager CPE focused on recharging, refreshing, and renewing SB/SE managers in all leadership positions.
- Support new hires and the on-the-job instructors who train them by improving OJI training, providing greater structure and resources, and ensuring balanced workloads so OJIs can dedicate their time and energy on developing new employees.
- Build a culture of service and continuous improvement by coaching leaders, focusing on team building, leveraging diversity, developing others, and managing conflict.