

## Appendix A: Pre-Notification Letter



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

<Month> <Day>, 2008

Dear Taxpayer:

The Internal Revenue Service (IRS) is conducting a survey to obtain feedback on the **Annual Form 944 Employment Tax Filing Program**. Your feedback will help the IRS better serve you and the small business taxpayer.

You have been randomly selected to participate in this survey because your employment tax filing requirement changed from *quarterly* Form 941 to an *annual* Form 944 return in 2006.

You will be receiving a survey by mail within 10 days. When the survey arrives, please take a few minutes to fill it out and return it in the **postage paid return envelope** provided.

While your participation in this survey is strictly on a volunteer basis, we hope you will take this opportunity to provide us with your feedback. Your identity will remain completely confidential. The responses you provide will help us understand your overall satisfaction with the program and will also assist us in making improvements.

Your experience and opinions about the **annual Form 944 employment tax filing program** are very important to us.

Thank you in advance for your help.

The Paperwork Reduction Act requires that the IRS provide an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. If you have any comments or suggestions about this survey process, please write to: IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:SP, 1111 Constitution Ave NW, Washington DC 20224.

## Appendix B: Cover Letter for Customer Satisfaction Survey



SMALL BUSINESS / SELF-EMPLOYED DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

Internal Revenue Service  
600 17th Street – MS 1200DEN  
Denver, CO 80202-2490

<Month> <Day>, 2008

<<Business Name>>  
<<Address>>  
<<City>>, <<State>> <<Zip>>

Dear Taxpayer:

Several days ago, we sent you a letter stating that you were selected to participate in a survey administered by the Internal Revenue Service.

The purpose of this survey is to gather your opinions and experiences with the **annual Form 944 employment tax filing program**.

Enclosed is a nine question survey. This survey should take you about 10 minutes to complete. Please answer the questions and return it within 10 days using the **postage paid envelope** provided. Or if you prefer, you can **fax** your completed survey to (303) 446-1575. This fax machine is located in a secure IRS office in Denver, Colorado.

While your participation is strictly voluntary, we do hope you will provide us with feedback. We are very interested in your opinions and experiences with the annual Form 944 filing program.

Thank you for the time and effort you put into answering this important survey.

**Privacy Act Information:** Our authority for requesting this information is 5 USC 301 and 26 USC 7801. The primary purpose for requesting the information is to assess customer satisfaction with the annual Form 944 filing program. This will be determined, in part, by surveying small business participants in the program. Providing information is voluntary. Tax return information may not be disclosed except as provided by 26 USC 6103. Not providing all or part of the information may result in IRS not being able to include you in this research. IRS employees are restricted by law from disclosing participant information unless authorized by 26 USC 6103 and the Privacy Act.

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## Appendix C: Cover Letter for Program Survey



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INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

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**Appendix D: Form 944 Customer Satisfaction Survey**

**SURVEY QUESTIONNAIRE**

**Instructions:**

For each question, please mark an 'X' in the box that best reflects your answer.

**1. Did the IRS notify you by letter in January or February of 2006 that you were required to file Form 944, Employers Annual Federal Employment Tax Return, for 2006?**

- Yes
- No
- Don't know

**2. How did you learn that the IRS changed your Employment Tax filing requirement from quarterly Form 941 to the annual Form 944? (Select all that apply)**

- I received a notification letter from the IRS.
- My tax advisor told me.
- I filed a quarterly Form 941 and the IRS sent me a letter saying I filed incorrectly.
- I called the IRS and they told me my filing requirement had changed.
- I found out when I received my Employer Identification Number (EIN).
- Other (please describe) \_\_\_\_\_

**3. Please rate how strongly you agree or disagree with the following statements, using a scale of 1 to 5, where 1 is "Strongly Disagree" and 5 is "Strongly Agree":**

	Strongly Disagree				Strongly Agree	N/A
	1	2	3	4	5	
a) The notification letter clearly explained my employment tax filing requirement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) I understood my participation in the 944 program was mandatory unless I contacted the IRS by the April 1st deadline.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) I understood the two reasons that would allow me to remain a Form 941 quarterly filer.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) I received notification of a change in my filing requirement in time to contact the IRS.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) It was clear when my Form 944 payments were due.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f) It took me less time to file my employment taxes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

using Form 944.						
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**4. How easy was it to complete Form 944?**

Very Difficult				Very Easy	Did not Complete
1	2	3	4	5	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**5. How clear were the instructions for Form 944?**

Very Unclear				Very Clear	Did Not Use
1	2	3	4	5	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**6. Overall, how satisfied are you with the annual Form 944 filing program?**

Very Dissatisfied				Very Satisfied
1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**7. Please tell us what you like most about the annual Form 944 program.**

**8. Please tell us what the IRS can do to improve the annual Form 944 program.**

**9. What do you think the IRS should do with the annual Form 944 program?**

- Keep the program mandatory
- Let me choose to participate in the program
- Eliminate the program
- Other (please describe) \_\_\_\_\_



*Thank you for completing the survey!*

**Appendix E: Form 944 Program Survey****SURVEY QUESTIONNAIRE****Instructions:**

For each question, please mark an 'X' in the box which best reflects your answer.

**10. Did the IRS notify you by letter in January or February of 2006 that you were required to file Form 944, *Employers Annual Federal Employment Tax Return*, for 2006?**

- Yes  
 No  
 Don't know

**11. How did you learn that the IRS changed your *Employment Tax* filing requirement from quarterly Form 941 to the annual Form 944? (Select all that apply)**

- I did not know the IRS had a Form 944.  
 My tax advisor told me.  
 I received a notification letter from the IRS.  
 I filed a quarterly Form 941 and the IRS sent me a letter saying I filed incorrectly.  
 I called the IRS and they told me my filing requirement had changed.  
 I found out when I received my Employer Identification Number (EIN).  
 Other (please describe) \_\_\_\_\_

**12. Why did you file a quarterly Form 941 in 2006? (Select all that apply)**

- I did not know the IRS changed my filing requirement to *annual* Form 944 because I did not receive timely notification.  
 I did not know the IRS changed my filing requirement to *annual* Form 944 because I did not understand the letter I received.  
 I thought my employment tax liability would be more than \$1,000; therefore I would not qualify for the 944 program.  
 I wished to remain a quarterly Form 941 filer.  
 Other (please describe) \_\_\_\_\_

**13. When you filed Form 941, did you receive a letter from the IRS advising you that you were required to file the *annual* Form 944, not *quarterly* Form 941?**

- Yes (Proceed to question #5)  
 No (Skip to question #6)  
 Don't know (Proceed to question #6)

**14. Why did you continue to file a quarterly Form 941? (Select all that apply)**

- I did not read the letter.
- I did not understand the letter.
- I did not know what to do.
- I did not think the letter applied to me.
- Other (*please describe*) \_\_\_\_\_

**15. Did you file a Form 944 for the 2006 tax year?**

- Yes
- No

**16. How satisfied are you with the annual Form 944 filing program?**

- Very Dissatisfied
- Somewhat Dissatisfied
- Undecided
- Somewhat Satisfied
- Very Satisfied

**17. Please tell us what you like most about the annual Form 944 program.****18. Please tell us what the IRS can do to improve the annual Form 944 program.****19. What do you think the IRS should do with the annual Form 944 program?**

- Keep the program mandatory
- Let me choose to participate in the program
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- Other (*please describe*) \_\_\_\_\_



*Thank you for completing the survey!*



## **Appendix F: Thank You / Reminder Postcards**

### **Customer Satisfaction Survey Postcard**

Dear Taxpayer:

We recently sent you a customer satisfaction survey administered by the Internal Revenue Service.

- . If you have already returned the survey, ***thank you***.
- . If you have not yet responded, please take a few minutes and answer the nine question survey and return it in the **postage paid envelope** provided to you. It should take you about 10 minutes to complete.

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Thank you for the time and effort you put into answering this important survey.

### **Unpostable Survey – Postcard**

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## Appendix G: Final Letter for Customer Satisfaction Survey



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Dear Taxpayer:

As mentioned in our previous correspondence, the IRS is conducting a survey to gather opinions and experiences with the **annual Form 944 employment tax filing program**.

We asked you to help us with this important study by answering a nine question survey. We know that small business owners are very busy, so we kept the survey short.

As of today, we have not received your response to this survey. We are enclosing another copy of the survey along with a **postage paid return envelope**. You can also **fax** your completed survey to (303) 446-1575. This fax machine is located in a secure IRS office in Denver, Colorado.

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## Appendix H: Final Letter for Program Survey



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