

[Date]

[Taxpayer Name]

[Address #1]

[City, State Zip Code]

Dear [Taxpayer Name]:

About three weeks ago, we wrote to you seeking your help in understanding the time and money taxpayers spend preparing and filing their federal tax returns. As of today, our records indicate that we have not received your completed questionnaire. If you have recently completed and returned it to us, please accept our sincere thanks. You can expect to receive your \$XX.XX incentive in a few weeks.

If you have not, we are writing to you again because every response is important if we are to obtain accurate results. We sent questionnaires to taxpayers throughout the country, and it's only by hearing from everyone in the sample that we can be sure that the results are truly representative. As a reminder, we will send \$XX.XX to all eligible participants upon return of the completed questionnaire.

Please be assured that your responses will be used by IRS only for research purposes, and we will not be asking you about any financial information from your tax return. We are interested only in learning about the time and money you spend on tax-related activities, such as record keeping, purchasing tax software, and completing your tax return.

In the event that your questionnaire has been misplaced, a replacement is enclosed. We hope that you will fill it out and return the questionnaire as soon as possible. If you have any questions or would like to participate by telephone interview, please contact [TBD] of IBM toll-free at (XXX) XXX-XXXX.

Your cooperation is greatly appreciated.

Sincerely,

IBM Survey Research Center

The OMB control number for this public information request is XXXX-XXXX and the address where you can send your comments regarding this study is Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.